# Proposed Oregon Tax Law

#### (Continued from last week)

#### (Repeating clause.)

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3051, 3052, 3053, and 3054 of the required. Petitions or applications for Codes and Statutes of Oregon, compiled the reduction of a particular assessment and annotated by Hon. Charles B. Bel- shall be made in writing, verified by linger and William W. Cotton, and all the oath of the applicant or his attoracts and parts of acts in conflict here- ney, and be filed with the board during with, be and the same hereby are re- the first week it is by law required to pealed: Provided, that nothing in this be in session, and any petition or apact contained shall affect the assessment of property upon the basis of filed shall not be considered or acted ownership and valuation thereof upon upon by the board. the first day of March, 1907, at the hour of I o'clock a. m.; but the sec-tions, acts and parts of acts hereby repealed shall remain in full force and effect for the purpose of effecting the assessment according to law upon the legal holidays, until the examination basis of ownership and valuation thereof March 1, 1907, at the hour of 1 o'clock a. m.

(Board not to assess until after assessment for 1907.)

Section 41. Nothing in this act contained shall require or authorize the from the time the board is herein resaid heard to assess property herein de quired to meet, the examination, corscribed upon the basis of ownership thereof on the first day of March, 1907. ment rolls shall be deemed to be comat the hour of 1 o'clock a. m., but the piete. first assessment of such property made by said board shall be upon the basis of ownership at such date after March 1, 1907, at 1 o'clock a. m., as now or hereafter may be provded by the genernl laws of the state.

# A BILL.

A BILL. For an act to create and define the duties and powers of the beard of equalization in the several counties of this State, and in provide for the equalization and correction by and board of equalization and correction is the several counties, and the sever-ment of property omitted from and roll, and for appeals from and board to the of-cut court, and the same and prescribing the president of the force of the fill interview of the severe, and prescribing the president of the force of the severe of the several counties, and prescribing the president of the force of the severe interview of the same and prescribing the president of the force of the severe of forgene, compiled and accounted by Ferr. Charles B. Bullinger and William W. Counton, and repealing factors one of the said Codes and Statutes of Oreston as remarked by section 3 of an set approved December 1905, page 4 et sequiliter, and repealing sever-tion and repealing as is in conflict with batters of Oregon as is in conflict with the act in conflict herewith.

He it enacted by the people of the state of Oregon:

(Board of equalization - How constituted-Duties of board.)

Section 1. The county judge, county clerk, county commissioners, and assessor of the several counties of this state shall constitute a board of equaliration to examine and correct the assearment rolls returned by the assessors. In their several counties, and to increase or reduce the valuation of the property therein assessed, so that the same shall be full cash value thereof, and to assess omitted taxable property, in the manner hereinafter provided. The board shall meet at the court house in the several counties on the first Monday of October in each year, and the county clerk shall lay before the board the assessment rolls returned by the assessor. The county judge shall, if present, be chairman of such board, and the county clerk shall, if present, be clerk thereof. Three members of cord of the filing thereof; thereafter such board shall constitute a quorum the circuit court shall have jurisdiction any other taxes which by law the thereof. thereof.

of the property generally upon the rolls Section 40. That sections 3050, shall be its full cash value, as by law herewith be and the same hereby are repealed. plication not so made, verified, and

# (Sittings of board.)

Section 5. Said board of equalization shall continue its sessions from day to day, exclusive of Sundays and and correction and equalization of the assessment rolls shall be completed; but it shall complete said examination. correction and equalization within one month from the time it is by law required to meet, and, unless sooner completed, at the expiration of one month

# (Record of proceedings of board.)

Section 6. Corrections, additions to, r changes in the said roll shall be entered in a column therein headed substantially "As Equalized by the County Board," and the entries in such column shall be the record of the action of said board. The meeting, qualification, sittings, and adjournment of said board shall be recorded in the journal of the county court.

(Return of corrected and equalized roll.)

Section 7. Such assessment rolls, when so examined, corrected, and equalized by such board, shall be returned to the county clerk.

#### (Appeal to circuit court.)

Section 8. Any person who shall have petitioned for the reduction of a by the action of such board, may appeal therefrom to the circuit court of the county. The appeal shall be taken and perfected in the following manner, and not otherwise:

1. The party desiring the appeal (Levy of tax by county court.) from the action of such b ard of equalization may cause a notice, to be signed by himself or attorney, to be filed with the county clerk of the county within five days, excluding Sunday, from the time the assessment roll is returned to the county clerk by the board of equallization.

2. Within five days of the giving of such notice the appellant shall file with by the clerk of the circuit court a transcript of the petition for reduction of assessment, or so much of the record of the board of equalization as may be necessary to intelligently present the questions to be decided by the circuit court, together with a copy of the order or action taken by the board of equalof the matter, but not otherwise.

an act approved December 24, 1903, being found in the Laws of the Specia. Session of 1903, page 4 et sequitur, be and the same hereby is repealed; and that so much of section 3060 of the Codes and Statutes of Oregon, as compiled and annotated by Hon. Charles B. property upon such rolls, in a certain Bellinger and William W. Cotton, as proportion, in order that the valuation is in conflict herewith be repealed; and that all acts and parts of acts in conflict

(There being no reason apparent why this or should not go into effect immediately after a taking effect as by law provided, no sav-g clause is inserted exempting assessment or the current year, etc., from its effect.)

# A BILL.

A BILL. For an art to provide a more efficient system for the kery and collection of taxes, are providing penalties for the violation of the providing penalties of Oregon, complet and Amountied by Hon. Charles B. Bellinger and William W. Cotton, and sections 4 9, 6, 7, 8, 9, 10, 11, and 12 of an act sp proved Decomber 24, 1993, and found upor page 4 et seguitar of the General Laws of the Special Secsion of 1993, and found upor rate of the transformer and the section and an act entitled "An act to amound accur-ate activities of Oregon," approved February 12 1993; and an act entitled "An act to amound an act, arithed 'An act to amound section and an act entitled "An act to amound section and the lingger and Cotton's Annotated Codes and Statutes of Oregon, 1995; and an at field in the office of the Secretary of the General Laws of Oregon, 1995; and an at field in the office of the Secretary of the General Laws of Oregon, 1995; and an at field in the office of the Secretary of the General Laws of Oregon, 1995; and an at field in the office of the Secretary of the General Laws of Oregon, 1995; and an at field in the office of the Secretary of the General Laws of Oregon, 1995; and an are field in the state amound for proceeding the section State Decomber 4, 1993; and the amound section State Codes and Statutes of Codes and giving the apportionment of re-proved February 18, 1993; end willing W. Co-ton and enfining the method of proceeding the sector and sections above the form and field in the state amound here several count is and defining the method of proceeding the and field and an apparts of action a combine the and field and an apparts of acts amound the the and and particle by the people of the tend

Be it enanted by the people of the

#### state of Oregon: (Of the Levy of Taxes.)

Estimate for county purposes, appertionment and state and school tax.) Section 1. The county court of each county shall, at its term in January in money to be raised in its county for the United States. county purposes, and apportion such amount, together with the amount of

state and school tax, and other taxes requirad to be raised in its county and such other taxes as it may in its discretion as authorized by law determine particular assessment, or whose assess- shall be raised, according to the valuament has been increased by the board tion of the taxable property in the of equalization, who shall be aggrieved county for the year, and such determination shall be entered in its records.

Section 2. For the purpose of raising revenues for county purposes, the of Foraker's address. county court for each county in the sufficient in its amount to defray the pect to his memory. expenses of the county.

(I) & C. Comp., section 1983, as reenacted by Lawa. Special Session, 1993, page 6, ex-ceps to strike out for baard of county com-missioner? as the functions of that body are now by law excruised by the county count The same change is made in other sections carried into this set, but will not be specially (.hatoo

term.)

Section 3. The county court shall, county or county court or board of for succoring the people who are in commissioners is required to peril and threatened with starvation in

# IN THE NATIONAL HALLS OF CONGRESS

Gaines quoted the Supreme court de-

cision in the Gilly and Solomon case

Tuesday, January 15.

Washington, Jan. 15 .- The feature

of the day's session of the senate was

were questioned by Tillman, and the

outh Carolina senator. The bitter

Wishington, Jan. 15 .- The house of

representatives spent almost the entire

day in considering the fortifications ap-

propriation hill, and completed only

peake bay and for the purchase of addi-

tional ground at Fort Hamilton, N. Y.,

were voted down. The house also re-

creasing to the extent of \$1,000,000 the

Monday, January 14.

a brief time to pass the legislative,

executive and judicial appropriation

bill, carrying nearly \$31,000,000, the

senate devoted the rest of the day to

the Brownsville affray. President

Roosevelt's message, accompanied by

many additional affidavits and a cigar

box of bullets and empty cartridge

shells, was received, read and ordered

printed. The speech-making on the

Washington, Jan. 14. - The house

Saturday, Jan. 12.

Washington, Jan. 12 .- The senate

subject continued until 5:30 o'clock.

Washington, Jan. 14 .- Taking only

ix pages of it.

Amendments looking

Friday, January 18.

Washington, Jan. 18. - By a rising ote of 133 to 92 the house today adopted an amendment to the legislative, John B. Barnadou while the latter was a. m. and 5 p. m. Sunday the temperaexecutive and judicial appropriation a commanding officer in the navy. bill, which was taken from the speaker's table with senate amendments, incabinet to \$12,000 a year and those of duty belongs to the government. cenators and representatives, delegates from territories and the resident com- ent over to the United States, and yet the cold wave could hardly have struck missioner from Porto Rico to \$7,500 a year, the increases to take effect March 4, 1907.

powder monopoly, "and the government is in the grasp of that monopoly." An urgent deficiency bill was passed, carrying a total of \$344,650. The house then went into committee of the over to the government. whole and passed 50 bills on the private calendar reported by the committee on

claims.

Washington, Jan. 18-The senate toa constitutional argument by Spooner. day deferred further action on the of Wisconsin, upholding the presi-Brownsville matter until Monday. troops at Brownsville. The remarks passed a bill authorizing relief for earthquake smitten Jamaica.

The Warren bill, increasing the corps two engaged in a heated controversy. of the army, was passed. The total in-Spooner made a bitter attack on the crease, which is to reach its maximum in five years, is 6,197 officers and men. which with the increase in certain sal aries of men in separate grades, such as electricians, machinists, etc., costs the debate will be extended. \$243.324 annually.

The senate agreed to the Kittredge resolution instructing the secretary of Commerce and Labor to investigate the lumber trust.

The resolution directs that the invest tigation shall be conducted to ascertain to the defense of the mouth of Chesawhether there exists any combination. conspiracy, trust, agreement or contract intended to operate in restraint of lawful trade in lumber or to increase the fused to incorporate an amendment ineach year, estimate the amount of market price of lumber in any part of appropriation for the construction of seacoast batteries in the Hawaiian and

# Thursday, January 17.

Philippine islands. Washington, Jan. 17. -- The legal phase of President Roosevelt's discharge of the negro troops was again injected into the controversy in the senate today by notice of an amendment to the Foraker compromise resolution, which Blackburn said he should press. The amendment expressly dis-(fl. & C. Comp., section 1084, without change, except to make provision for other taxes required to be raised, and taxes which it may, in its discretion, as authorized by law, determine shall be raised.) men of the army of the United States." Consideration of the resolution was deferred until Monday at the conclusion

Eulogies on the life and character of state shall, in its January term in each the late Senator William B. Bate, of pent most of today considering legisyear, levy a tax upon all taxable prop-erty in its county, which tax shall be the senate adjourned as a mark of res-Tennessee, were delivered, after which ation pertaining to the District of Columbia and proposed a number of bills, after which consideration of the

fortifications appropriation bill was resumed. The message of the president regarding the Colorado river was also read.

"The president of the United States (Levy of other required or permissible is authorized to use and distribute listened to a debate on the race queslevies by county court at January among the sufferers and destitute peo tion today in which Tillman was the ple of the island such provisions, clothprincipal participant and Patterson, of ing, medicines and other necessary ar-Colorado, his opponent. They brought into striking contrast the ideas of the South and North. President Roosevelt's action in the Brownsville matter

### COLDEST IN YEARS.

#### Icy Grip Holds Northwest-Shortage of Fuel Increases.

Portland, Jan. 15 .- With the mercury steadily falling all day Sunday and Monday and promising to continue covered it while filling the chair of at a low point today, Portland is shivchemistry at the naval academy, and ering from the effects of the severest also said a patent was taken out by cold snap in many years. Between 5 ture fell 7 degrees virtually without a break. When the weather bureau closed Sunday night at the latter hour creasing the salary of the vice presi- that a patent taken out by an officer for the thermometer registered 17 degrees dent, the speaker and members of the a discovery made by him in the line of above zero and yesterday hovered near duty belongs to the government. Mr. that mark all day. With the fuel Monroe, he stated, had turned his pat-shortage more acute than ever before, it was today in the hands of a great Portland at a more unfortunate time. What is true of Portland applies to nearly every city in the Pacific North-So far as Gaines could find out, Mr. west, as the cold snap is general. At Barnadou had not turned his patent Vancouver the Columbia river is frozen over. The Willamette river is full of running ice and may become blocked at any time. Navigation on the Columbia is at a standstill.

Many of the lower river boats have been taken off their runs and from present indications nothing will move for It dent's right to discharge the negro several days.

# Inland Empire Icy.

Spokane, Jan. 15 .- The whole Inland Empire is in the grip of the most severe cold weather known for a decade. feeling provoked makes it impossible to Pullman the mercury dropped to 18 desay when a vote can be had on the grees below zero; at Palouse, the mini-Brownsville resolution. It is expected mum was 11 below zero; Sand Poiat, Idaho, reports 12 below; Moscow, Idaho, witnessed 10 degrees below; North Yakima reports 7 degrees below, and in Spokane the lowest mark recorded is 1 clow. In Yakima valley equally cold weather was experienced seven years ago, but elsewhere the present cold snap is the most severe in 10 years.

The unprecedented shortage of fuel throughout the Spokane country adds to the inconvenience of the situation. Coal is scarce and selling at abnormally high prices. In some districts wood is fairly plentiful, while in the Big Bend and Central Washington sections all fuel is reduced almost to the vanishing point. General suffering is certain to ensue if the temperature does not rise speedily.

In various sections the railroad companies have notified the coal dealers that coal cannot be deilvered for an indefinite period, and it is announced that large consignments of coal from Canadian mines to the Inland Empire points have been diverted by the Canadian Pacific railroad to Alberta and Northwest Territory points where the weather is exceedingly severe and fuel

is demanded by suffering settlers. Throughout the Palouse the frost has damaged deciduous trees. In orchards the crackle of bursting fruit trees is compared to the report of shot guns.

Stock has not yet suffered, but all animals are being fed heavy rations and a speedy rise in the price of forage is predicted. One foot of snow covers the ground and wheat crops will not be damaged by frost.

# Montana Swept by Blizzard.

Butte, Mont., Jan. 15 .- Dispatches from throughout the state tell of a blizzard which appears to have generally enveloped the state, raging with great severity in central portions of Montana. For the past 36 hours Fergus county has been in the throes of a blizzard, the thermometer dropping as low as 25 below. In Western Montana the blizzard has apparently subsided. Eastern Montana sections appear thus far to have fared better. On the flat below Butte 28 degrees below zero has been reported.

(Qualification of members of board.)

Section 2. Before proceeding to the equalization of such rolls the several members of the board shall each take and subscribe to an oath, to be administered by a member of such board, and to be filed with the county clerk, to faithfully and honestly examine, correct, and equalize at full cash value said assessment roll and all property so returned by such assessor.

### (Corrections required to be made-Omitted property.)

Section 3. If it shall appear to such board of equalization that there are any lands or lots or other property assessed twice, or incorrectly assessed as to description or quantity, and in the name of a person or persons not the owner thereof, or assessed under or beyond the actual full cash value thereof, said board may make proper corrections of the same. If it shall appear to such board that any lands, lots, or other property assessable by the assessor are not assessed, such board shall assess the same at the full cash value thereof.

(Increase in assessment- Notice-Petitions for reduction.)

Section 4. Said board of equalization shall not increase the valuation of any property on such assessment roll, as provided in the preceding section, without giving to the person in whose property shall be liable for the defiwithout giving to the person in whose name it is assessed at least three days' notice to appear and show cause, if any valuation. The provisions of law govhe has, why the valuation of his assessable property; or some part thereof, to be specified in such notice, shall not be increased: Provided, that such notice shall not be necessary if the person appear voluntarily before said board, and be there personally notified by a utes of Oregon, compiled and annotated epinion of the board, assessed below hereby are repealed; and that section cossary to increase the valuation of all W. Cotton, as reenacted by section 3 of up.-Philadelphia Press.

The appeal shall be heard and determined by the circuit court in a summary manner, and shall be determined as an equitable cause. Either the appellant or the county as appellee shall. be entitled to the compulsory attendof books and papers., If, upon hearing, the court finds the amount at which the property was finally assessed by the

cash value, and the assessment was termine such value, and a certified copy of the order or judgment of the circuit part of the records of the office. court shall be sufficient warrant for the levying and collecting of taxes against such property, and upon such valuation so determined. No proceedings for the levying or collection of taxes against any property shall be stayed by the reason of the taking or pendency of the appeal from the board of equalization; but in event the assessment is decreased by the court on appeal the tax collector shall refund to the person paying taxes on such property any excessive amount of taxes col-

lected, and in event the assessment is ciency on the amount of such increased erning costs and disbursements on appeal shall be applicable hereto.

### (Repealing clause.)

Section 9. That sections 3079, 3080. 3081, and 3083 of the Codes and Statmember thereof that his property, or some specified part thereof, is, in the William W. Cotton, be and the same its actual value: And provided fur- 3082 of the said Codes and Statutes of bad?

levy, and any other taxes which it may the said island in consequence of the determine to levy and which by law it recent earthquake."

is permitted to levy. (New; but seems to be necessary to provide time for levy of special county taxes.)

ance of witnesses and to the production (County clerk to be notified of rate of Jeyy.)

Section 4. It shall be the duty of every school district, and each incorboard of equalization is its actual full porated town and city, and of each publie corporation authorized to levy a tax, made fairly and in good faith, it shall to notify, in writing, the county clerk approve such assessment; but if it finds of the county within which the school is confidently expected that a comprothat the assessment was made at a district, town, city, or public corpora- mise resolution offered by Foraker just greater or less sum than the market tion is situated, of the rate per cent of before the close of today's session will value of the property, or if the same the tax levy made by it, on or before be adopted. Foraker had the floor to was not fairly or in good faith made, it the first day of January of each year, make what he today expressed the hope shall set aside such assessment and de- which notice shall be kept on file by would be the concluding speech on the the several county clerks, and remain a subject. He will proceed immediately

(No change from B. & C. Comp., section 2018, as finally amended by Laws of Special Session, 1903, page 22; section 1 of Laws of 1905, chapter 7, except the proviso (which was temporary in nature and the occasion for which has passed by lapse of time) has been omined. sitted.)

(Tax levies to be in even mills or in even tenths of mills.)

Section 5. All counties, cities, school districts, and other corporations which are vested with the power of levying taxes, shall make their total levy terminate with even mill or mills,

(To be continued next week)

According to the Massacnusetts bu-reau of statistics, there are 3,450 law-yers in that State, 5,497 physicians and surgeons, and 8,737 clergymen.

Comfort in That.

Jimmy-Ain't yer vaccination healed up yet?

Tommy-Naw,

Jimmy-Gee! Don't it make yer feel

Tommy-Naw! The doctor told mom

Without division the bill was sent to

the senate. The bill did not reach the senate be

fore adjournment, but will probably be

taken up by that body tomorrow.

#### Wednesday, January 16.

Washington, January 16. - Senate leaders tonight consider the end of the Brownsville discussion in sight, and it after the morning business tomorrow

unless interfered with by the special order of the day, which is the delivery of eulogies on the life of the late Sena tor Bate, of Tennessee. Whether he speaks tomorrow or Friday, it is expected that a vote will soon follow, although it is possible that other brief speeches may be made before the end is reached.

Washington, Jan. 16 .- Smokeless powder patents were under debate today in the house.

#### Plan to Reclaim Swamp Land.

Washington, Jan. 16 .- An extensive plan for reclamation of swamp and committee on finance today agreed to overflow land will be considered at an report favorably the nominations of early meeting of the senate committee Postmaster General Cortelyou to be on public lands. The scheme is advanced in a bill introduced by Senator Garfield to be secretary of the Interior. Clapp, which provides for the estab-lishment of a "draining fund" from Mr. Garfield was unanimous, the public land in Alabama, Arkansas, the view that the president should be 6:30 yesterday evening for Chicago,

was the subject of discussion

Tillman held that nothing was involved in it except the race question, and that the administration was responsible for the growing acute condition of the race question in the South. The president, he maintained, had encouraged the negro to assert his equality, and then had wrought vengeance on a whole batialion for following that encouragement. He condemned the president's action in some respects.

Patterson defanded the President's right to dismiss the troops, but said cob. One bushel of corn is equal to there might be some ground to question its policy. He condemned in strong terms what he regarded as the radical position of Tillman, and predicted the extinction of the Democratic party in the North would follow a continuance of such tactics.

# Wants Report ou Black Sands.

Washington, Jan. 15 .- Senator Warren, of Wyoming, has called on the Interior department for a report of the Portland experiments in the electric smelting of iron ores and asks an opinion if it should be continued.

# Hawley Learning the Ropes.

Washington, Jan. 17 .- Congressman elect Hawley is here to learn the ropes or in fractions of one-tenth of one mill. (Laws 1905, chapter 127, section 1, no change.) Gaines, of Tennessee, told of how strokeless powder process, having dis-the river and harbor bill.

#### Confirms Two Secretaries.

Washington, Jan. 16. - The senate secretary of the treasury and James R all moneys received from the sale of members of the committee assenting to senger train No. 30, which left here at Florida, Illinois, Indiana, Iowa, Louis- allowed to select his own advisers. dashed into an open switch at Barney,

#### Farmers Use Corn for Fuel.

Spokane, Jan. 15. - Driven to extremes by the scarcity and high cost of coal, farmers in the vicinity of Washtucna are burning corn on the two of coal in price, and when used as fuel it is little more expensive.

## CONFER ON THE MESSAGE.

Mutual Water Companies of Imperial Valley to Meet.

Imperial, Oal., Jan. 15 .- Chairman H. N. Peck, of the joint committee of the six mutual water companies of the Imperial valley, recently appointed with a view to procuring means for the settlers purchasing the property of the California Development company, today sent a call to all directors of the six companies to meet next Thursday in conference on President Roosevelt's message.

It is probable that a water users' ansociation will be formed to carry on negotiations for the purchase or to favor government control in line with the president's recommendations, providing the Reelamation service is willing to make the concessions from its usual rules necessary to protect the rights of the water users of the Imperial valley.

#### Train Hits Open Switch.

El Paso, Tex., Jan. 15 .- Running at a high rate of speed, Rock Island pasther, that such notice shall not be ne-cessary in event the board deem it ne-cessary to increase the valuation of all W. Cotton, as reenacted by section 3 of