Proposed Oregon Tax Law

(Continued from last week)

certified to secretary of state.)

Section 6. That section 3088 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as

By the 10th of January of each year the county clerk of the several counties in the state shall prepare, upon a blank form prescribed and furnished by the secretary of state, a concise tabulated statement of all the expenses of his county for the preceding year, exceet expenses for roads and highways, and except the sums paid for the erection of court houses, or on account of pesti-lence of epidemics, which statement shall be certified to by him as such county clerk and forwarded to the secretary of state, and a duplicate thereof be placed on file in his own office.

The only change is to require the statements to be filed by the 10th instead of the 15th of January, and to except costs of court houses, peatlences, or epidemics from the expense statement. As the opportionment must (after 1910) be made on the basis of these statements, as well as those previously made, and remains to be certified to the courtles and the several county courts then, at the January term, must make a kery sufficient to cover the appointment, the necessity for prumptness is apparent.)

(Secretary of state to keep record of statement certified.)

Section 7. The secretary of state shall immediately record such statement in books provided and kept in his office for that purpose, and shall supply the several county clerks with necessary forms for making such reports, as provided for in this act.

among counties.)

state treasurer, acting jointly, in Jan- said apportionment an accurate transstate purposes, and to apportion the from the apportionment to the respectral counties in the manner hereinafter quent taxpayers.

(R. & C. Comp., section 2090, as reenacted v. Laws of Special Session, 1903, page 6, ithout change.)

(Method of proceeding in making state apportionment.)

Section 9. The aforesaid state officers shall proceed as follows:

1. Prepare a tabular statement, consisting of all the items of expenses, given separately, to which the state will be subject under existing laws for the fiscal year next after that year for (Of the Collection of Taxes and Proceedwhich the last preceding state levy of taxes was computed and declared; also all items of deficiency, including interest on unpaid warrants left over from the previous year, the payment of which of the University of Oregon, and the deputy, sum of \$25,000 for the support of the (New.) State Agricultural college; and also, when such levy is made on the assessment of an even year, the estimated legislative assembly; and also, when such levy is made on the assessment of an even year, the estimated total cost, not exceeding sections necessitated by this change will not be specifically noted.)

(Substitutes treasurer for sheriff in R. & C. Comp., section noon. The changes in the succeeding sections necessitated by this change will not be specifically noted.) not exceeding \$200,000, of such addi- (Bond as tax collector-Cumulative to which such application shall have been tional public buildings and improvements of public buildings of the state year for which such levy of taxes is computed.

2. From the sum total of the afore county court, conditioned for the faith-said items shall be deducted any sur-ful performance of his duties as such plus in excess of \$5,000 remaining in tax collector, in such amount as the the treasury from all funds, however

raised the next ensuing year for state the treasurer, to which resort may be purposes which are not provided for by had in case of failure or default of his and said remainder shall be apportion- scribed in this section be unenforceable ed among the several counties in the or insufficient. levied and collected in each of said counties in the manner other taxes are little of officer.)

(The last nine lines of section 3094, B. & C. Comp., without change, except change of little of officer.) levied and collected, and be paid over (Extension of taxes by county clerk.)

to the state treasurer. 4. In order to ascertain the propor-

Counties.	Per et.	Counties.	Per e
Daker	.0234	Lincoln	,605
Clackamas	0201	Mallieur	,652
Clatsop	.0212	Marion	.061
Colombia	0.156	Morrow	
Cook	.0293	Multnomah	.812
Crook receive	.0130	Polk	,030
MITY	. 10040	Sherman	,0119
Drouglas	.0145	Tillamook	,001
Athon	,000m2	Umatilla	,019
Grant	.0140	Wallowa	,000
Harney	0314	Waseo	.093
osephine		Washington	.030
Clumath	0110	Wheeler	,006
Lake correct	.6107	Yambill	VB33
Lane	.0442		

(No change from section 1, Laws 1903, page 202, except to unit two lines immediately preceding the table, "which is based on the ascustments of the several counties for the past five years," as not literally true, in an act to be now enacted. The original table was found in Laws of 1901, and the table was based on the assessments made during the five years prior to that year.)

(Sceretary of state to report to legislature account of collections and apportionments.)

Section 10. The secretary of state shall embody in his printed report to (B. & C. Comp., section 2089, without the legislative assembly an accurate change.) transcript or account of the aforesaid (Apportionment of revenues of state annual collections and periodical apportionments occurring between the bien-Section 8. It shall be the duty of nial sessions of the legislature; and he the governor, secretary of state and shall also transmit immediately after uary of each year, to ascertain by com- cript of it to the county clerks of the putation, as hereinalter provided, the several counties, and in no case shall total amount of revenue necessary for any deduction or abatement be made aforesaid total revenue among the seve- ive counties on account of the delin-

(It. & C. Comp., section 2022, without

change.)

(Numerous statutory provisions for special and general levies of taxes by counties, cities, towns, achool districts, road districts, and Port of Portland, and for the inclusion in the state apportionment of certain sums, may be found. Many of these provisions are to be found in the special attitutes and city charters; others are intimately connected with statutes directing the disposition of the funds so levied. To attempt to group them in a chapter dealing of the subject of the levy and apportionment of taxes generally would be all but impossible, and misleading if accomplished, and is not attempted.)

ings in Relation Thereto.)

(Words "tax collector"-Mesning.)

Section 11. The words "tax collector" wherever used in this act shall be has been authorized by law: and also taken to mean the person or officer who the sum provided by law for the current by law is charged with the duty of colexpenses of the Oregon National Guard, lecting taxes assessed upon real proper-and the sum of \$47,500 for the support ty, and shall be held to include his

(Treasurer is tax collector.)

county shall be the tax collector thereof. the aggregate valuation of the assessa-

general official bond.)

Section 13. Before entering upon his us the said state officers shall believe it duty as tax collector the treasurer shall necessary to make during the fiscal give a bond, signed by some responible surety company, or some responsible surety or sureties as approved by the county court shall direct, and such derived, if not applied by law to some bond, if signed by a surety company, special purpose. 3. The remainder so obtained shall such bond shall be additional and cube the total amount of revenue to be mulative to the general bond given by a special tax duly authorized by law; duties as tax collector if the bond de-

Section 14. The county clerk of each county in the state shall, immediately (Taxes to be paid in gold and silver tion of such taxes to be paid by the sev- after receiving from the state board of eral counties, said state officers shall tax commissioners a copy of the assesseral counties, said state officers shall tax commissioners a copy of the state by the authority of the state or the bill will probably not be considtures of the several counties on file in his county, made and certified by said a municipal corporation therein upon the office of the secretary of state the state board of tax commissioners, enter any person or property in this state. This bill is a record breaker in size, average amount of expenditure in each and apportion the same in the assesscounty during the period of five years; ment roll which has been made by the silver coin of the United States, and and each county shall pay such propor- county assessor, and corrected and not otherwise. tion of said state taxes as its average equalized by the county board of equalamount of expenditures for said period ization, and returned to said clerk. bears to the total amount of expendi- Said clerk shall forthwith after receivtures in all of the counties of the state; ing all the notices provided for in sec-Provided, that all of the indbetedness tion 4 of this act, and after the apporand expenses incurred by Baker county tionment of taxes, make a certicitate of in the acquisition of that portion of the several amounts apportioned to be what was formerly a part of Union assessed upon the taxable property in county, and known as the "Panhandle," by reason of the assumption by Baker and special school and road, military, county of a portion of the then existing university, town, city, port, or other indebtedness of Union county, and the expenses incurred by Baker county in legally levied, and deliver the said cerobtaining from Union county the rec- ticfiate to the tax collector of the counords relating to that part of Union ty, together with the said assessment county added to Baker county, known roll containing the assessments made as the "Panhandle," shall not be con-

| equalized by the county board of equalization, and also containing the assess-ments made and certified by the state board of tax commissioners entered therein, ruled with proper columns for the extensions of tax collections and delinquent list, and for payments, issustrued or considered a part of the ex- ance of certificates, recomptions, issu-(Statement of county expenses to be penses of Paker county under this act ance of deeds, and other entries therein for any of the years in which said ex- as contemplated by law, and with the penditures were made: Provided fur- total amount of taxes properly extended ther, that the amount paid by any and entered thereon in one sum against county in reducing or discharging its each separate parcel of real property, indebtedness, or paying interest on its as well as against the personal property indebtedness, shall not be considered a assessed to each individual. Such roll part of the expenses of a county under shall thereafter be a tax roll, and there this act. Such computation to be made shall be attached thereto a warrant, in duration, went over for future considerby said state officers in 1910, and in the name of the state of Oregon, under ation. Hale's resolution cites the pres-relation to or connected with that January in each fifth year thereafter. the hand of the said clerk and the seal ident's order forbidding government affray." This action came after the Until the January, 1910, computation of the county clerk authorizing the colthe proportion of the state taxes to be lection by said tax collector of said tax-paid by the several counties shall be as es; and such clerk shall thereupon take the receipt of said tax collector therefor, and duly charge against the tax collector the full amount of taxes charged on such roll; and the tax collector shall the house and authorizing by a senate in settlement be allowed as credits amendment a loan of \$1,000,000 to the against such charge such amounts as he Jamestown Exposition company, was shall report to the county court of his passed. The latter part of the day was county, as hereinafter in this act provided, that he has collected on said roll, also such as he shall find to have been twice assessed thereon, and such as he shall be unable to collect, and shall so return to the court as not collectible, nature, including 830 private pension All such tax rolls shall be public rec- bills. The agricultural appropriation ords, and as such preserved in the office bill was then taken up and, while it of the tax collector.

of the tax collector.

(Compare B. & C. Comp., sections 2098 and 2099. Omits the now obsolets provision for computing valuations after equalization by state board of equalization, substituting after equalization by the county board and entry of assessments critified by the state board of tax computations of amounts to be made, and as to witning a mount to be made, and as to witning a mount to be enade, and as to witning a feet of the control of amounts to be made, and as to witning a mount to be enade, and as to witning a mount to be enade, and as to witning a mount of the control of

(School, town, city, port, or other taxing agency levy-On what valuation.

Section 15. All the taxes hereinafter levied by any incorporated city or town, school district, road district, port, or other municipal taxing agency or 'district, shall be levied on the property therein respectively assessable upon the valuation of such property as shown by the assessment roll last compiled by the assessor, corrected and equalized by the county board of equalization, and including entries therein of assessments as certified by the state board of tax commissioners and apportioned to such municipalities by the county clerk. And it shall be the duty of the county clerk in each of the several counties, upon the application of the clerk or board of school directors of any school district, and of any road supervisor, or of any three resident freenolders of any road district, or of the recorder, auditor, or clerk or common council, board of directors, or trustees or other governing body of any incorporated city or town, port, or other municipal taxing district or agency, to furnish a certificate, under Section 12. The treasurer of each the seal of the county court, showing

(Add provisions as to port or other municipal taking agency or district; modifies provision as to valuation of property on which levy is made—old law provided it shall be on assessment roll last compiled. This adds as corrected and equalized and including assessments made by the state board of tax commissioners. Also consolidates part of Laws of 1903, page 282, as to road districts, but makes no change.)

territorial delegates to \$7,500 annually and those of the vice president, the speaker of the house and members of the president's cabinet to \$12,000. This action was taken by a vote of 53 to 21 and followed a discussion of nearly three hours.

Senator Albert J. Beveridge, of Indi-

(All taxes levied to be collected by same officer and in same manner as county taxes.)

ated city or town, port or other munici- bread winners under 15 years of age pal corporation or taxing agency or dis- are now at work. trict, now or hereafter authorized by law to levy taxes, shall be collected by the same officer and in the same man- harbor appropriation bill, which was ner and at the same time as taxes for reported to the house today by the county purposes are collected.

(See first two lines of B. & C. Comp., secon 3100; Laws of 1993, page 784, section 74; & C. Comp., section 4651, to the same ef-

Section 17. All taxes levied in this shall be collected and paid in gold and

(B. & C. Comp., section 3157.)

Grantor or grantee-Which to pay tax.)

Section 18 .- As between the granter and grantee of any land, when there is pay the taxes that may be assessed

(B. & C., section \$153, no change.)

(To be continued next week)

IN THE NATIONAL HALLS OF CONGRESS

Friday, January 25

Washington, Jan. 25.—Resolutions after causing a snappy debate of short violated.

The urgent deficiency appropriation bill, carrying \$279,000 as it came from

Washington, Jan. 25 .- The house today possed a number of bills of a local was under consideration, Kahn, of California, addressed the house on fire insurance companies and, their relation to the city of San Francisco, before and after the earthquake and fire. The question of the free distribution of garden seeds occupied the rest of the day.

There was a general debate on the committee provision appropriating \$238,000 for the purchase and testing of new, rare and uncommon seeds, bulbs, trees, shrubs and vines, and omitting the usual appropriation for the purchase of ordinary flower and garden seed for distribution.

Thursday, January 24.

Washington, Jan. 24. - The session of the senate today was held entirely with reference to the death of Mr. Alger. Dr. Edward Everett Hale delivered a special prayer, and after the reading of the journal of yesterday was completed Senator Burrows presented resolutions expressing regret and sorrow at the sudden death and providing for a special committee of 12 senators to represent the senate at the funeral in this city and attend the body to Detroit. The resolutions were agreed to, and on motion of Senator Burrows the senate at 12:17 adjourned as a further mark of respect.

Washington, Jan. 24. - The house agencies throughout the country, 18 in tion on the part of those having pension agencies in their states.

The pension appropriation bill, carrying \$138,000,000 in round numbers, was passed.

A message from the president was read relative to insurance, and at 3:30 o'clock, out of respect to the memory of the late Senator Alger, of Michigan, the house adjourned.

Wednesday, January 23

Washington, Jan. 23. - The senate today accepted the propositiion of the house of representatives to increase the salaries of senators, representatives and

Senator Albert J. Beveridge, of Indiana, addressing the senate today on his bill to prohibit the transportation in interstate commerce of the products of Section 16. All taxes levied by any child labor, declared that the census school district, road district, incorpor- shows that nearly 2,000,000 child

> Washington, Jan. 23.-The river and committee on rivers and harbors, carries an appropriation aggregating \$83,-466,188. Of this sum \$34,601,612 is appropriated in eash, to be available between July 1, 1907, and July 1, 1908, and \$48,834,256 is authorized for continuing contracts, no time limit being This bill is a record breaker in size,

exceeding by many millions the amount allowed for river and harbor improvements in any previous congress.

Fight for Pension Agencies.

Washington, Jan. 23.—Representative Dalzell, of Pennsylvania, stated today that he intends to organize a fight the present agencies should go.

Tuesday, January 22.

Washington, January 22.-The sento check naval officers from "lighting a site today passed the compromise For- to the presence of American sailors enfire under senators and representatives aker resolution authorizing the commit-gaged in the work of clearing the to compel the emeriment of the naval tee on military affairs to investigate streets, guarding property and succor-personnel bill at this session' were pre- the facts of the affray at Brownsville ing the wounded and sick, culminating scotted in the senate today by Hale, and, on the nights of August 13 and 14 last, without questioning "the legality or justice of any act of the president in This action came after the employes to "lobby," and directs an in-subject had been under consideration quiry by the secretary of the navy to almost daily since the first day of the ascertain whether the order is being present session of congress, and every phase of the question had been discussed on all sides.

> day passed the diplomatic consular appropriation bill, which carries a total of dignity of the United States. \$3,138,000, and the military academy

ley of Kentucky, on the "treaty making power;" by Sladen, of Texas, who urged a more liberal recognition of the South in the matter of diplomatic appointments, and by Longworth, of Ohio, owning the residences of its foreign representatives. Cousins, of Iowa, madet he opening speech in epxlanation of the measure.

Monday, January 21.

Washington, Jan. 21 .- A spectacular peech by Senator Tillman was the chief feature of an exciting day in the senate. The South Carolina senator's effort was a reply to the recent criticism of himself by Spooner. He began a minstrel show, which he later said States to extend immediately to Kingswas his first and last attempt to be ton 10,000 rations which were intended "funny," an attempt which at its con- for troops in Cuba, and would have been clusion brought a stinging denunciation diverted here. from Carmack in resentment of allusions to him.

This was preceded by a serious reply from Spooner on the attitude taken by Tillman on the race problem, all finally resulting in a session of nearly two hours behind closed doors.

The secret session was followed by a brief open one, in which Tillman made a profuse apology to Carmack, to all senators whom he had brought into his 'first essay in the line of humor," and finally to the entire senate.

The Brownsville affair was the subwith the announcement of a compromise resolution, which brought Republican and Democratic senators together today voted to abolish all the pension on the basis of ordering an investigation of the facts of the affray without number, and centralize the payment of bringing into question the authority of pensions in the City of Washington. the president to dismiss the negro This action was taken on the pension troops. The resolution was submitted appropriation bill after spirited opposi- to and approved by the president at a

conference yesterday.

After the speeches and mutual apologies had been made, Foraker attempted to get a vote on his resolution. Objection was made and the matter will be taken up tomorrow.

Washington, Jan. 21.-The house today pronounced unanimously in favor of enlarging and making more efficient field and coast artillery by passing the bill for that purpose.

An interesting political discussion grew out of the passage of the so-called political parity" bill, prohibiting corporations from making money contributions in connection with elections.

A bill was passed authorizing the secretary of Commerce and Labor to investigate and report upon the "industrial, social, moral, educational and physical condition of woman and child workers in the United States." neasure has already passed the senate-

After the passage of a number of bills under suspension of the rules, the house passed the District of Columbia appropriation bill.

Abolish Free Seed Graft.

Washington, Jan. 23 .- The house committee on agriculture today decided to recommend the discontinuance of free seed distribution by congress. Instead of appropriating the customary \$250,-000 for this purpose, the committee will advise in the report upon the agricultural bill, which it is now preparing, that this sum of money be used for the purchase of rare seeds to be distributed by the department of Agricul-

Alaska Indians for Chemawa

Washington, Jan. 22.-Senator Fulon secured the adpotion of an amend-

McCaskin to Be Major General.

Washington, Jan. 23 .- It is semieral William McCaskin, commanding no express agreement as to which shall against the abolition of nine of the 18 the department of Texas, will be propension agencies of the United States. moted to the grade of major general on thereon before the conveyance, if such The house committee on appropriations the statutory retirement April 14 next land is conveyed at the time or prior to has reported a bill appropriating for of Major General James F. Wade. The the date of the warrant authorizing the only nine of the present agencies, and present understanding is that Colonel dynastic movement in the Middle Yang-collection of such taxes then the grantee the members of the committee defend Charles B. Hall, Thirteenth infantry, tee region have reached some confirmashall pay the same, but if conveyed the action on the ground of economy. in command of the infantry and cavalry after the date the granter shall pay Dalzell says it would be far more eco-them. Dalzell says it would be far more eco-be appointed to the vacancy in the list hatve been dispatched there from ington, and will take the stand that all of brigadier generals, which will occur Shanghai. The insurgents number 3,early in March.

MISSION AT AN END.

Governor Refuses Aid for Suffering Kingston

Kingston, Jamaien, Jan. 22.-Rear Admiral Davis' mission of mercy to stricken Kingston came to an abropt and painful conclusion in consequence of Governor Swettenham's objection ing the wounded and sick, culminating in a letter to the admiral, peremptorily requesting him to re-embark all parties which had been landed.

Admiral. Davis was greatly shocked and pained, and paid a formal visit to Governor Swettenham, informing him that the United States battleships Missouri and Indiana and the gunboat Yankton would sail.

To the Associated Press Admiral Davis said that immediate compliance Washington, Jan. 22 .- The house to- with Govenor Swettenham's request was the only course consistent with the

The friction between the gover or devoted to the disposition of pension appropriation bill, carrying \$1,954,483. and the admiral began with the arrival During the consideration of the diplo- of the American warships, when the matic bill, speeches were made by Sher- governor objected to the firing of a salute in his honor on the ground that the citizens might mistake the firing for a new earthquake. He also declared there was no necessity for American aid-that his government was fully who spoke in favor of the United States able to preserve order, tend to the wounded and succor the homeless.

CITY ASKS DAVIS TO STAY.

Kingston Council Disapproves Action of Governor.

New York, Jan. 22. - A special dispatch to the Times from Kingston says that Governor Swettenham, in addition to refusing aid from Rear Admiral Davis, has declined an offer sent by with a satirical picture of the senate as the War department of the United

The governor's action, the Times correspondent says, is disapproved of by the community, which appreciates the kindness of the Americans. As soon as it became known what had been done by Governor Swettenham and that the American ships, in consequence, were to leave, an emergency meeting of the city council was called.

The discussion showed that the governor's attitude toward the Americans did not meet with the approval of those officials, and a letter to Admiral Davis was drafted and adopted in which the ject of controversy, and the day began action of Sir Alexander Swettenham was wholly disapproved, and the American government and officers were warmly thanked for the thoughtful, effective and timely aid they had given in the emergency. This letter was immediately dispatched.

Admiral Davis was also asked to remain in spite of the unfortunate incident. The request was dispatched to him and he made a reply in which he said that there was no misunderstanding with the Jamaican authorities, but he added significantly in reply to the request to remain:

"As a foreign naval officer I am bound to respect the wishes of the constituted authority of Jamaica."

DAMAGE TWO MILLIONS.

Fierce Gale Sweeps Over Lake Erie Erie and Buffalo.

Buffalo, Jan. 22,-During the last 24 hours this city has been swept by the most destructive wind storm of a decade. Tonight the Niagara falls lie in the midst of a scene of wreckage in the wake of the storm. Two lives are reported lost so far and a property damage that will aggregate \$2,000,000 when the accounting is made, is the toll of

Lake Erie, with its level higher than has been known for 20 years, has gorged the Niagara river to overflowing and thousands of dollars worth of property has been carried down the stream.

Miles of docks at the great lumber market at North Tonowanda have been destroyed and millions of feet of lumber have been carried out into the river.

The damage to shipping in Buffalo harbpor alone is \$1,500,000. Five large lake liners, wintering just inside the breakwater, were driven aground. The gale still rages and no aid can be given the endangered vessels.

May Re-Elect Bailey.

Austin, Tex., Jan. 22 .- Senator Bailey's friends announced today that a vote on his reelection as senator would be forced in the legislature tomorrow, ment to the Indian appropriation bill If subsequently he is proved guilty of permitting the education of Alaska Indian children at the Chemawa Indian Pierce Oil company, he will, they say, be compelled to resign from the senate. Bailey's supporters further announced they would insist on a proper hearing being given to any one who had charges officially announced that Brigadier Gen- to make against the senator. Representative Cook states that he will file charges against Senator Bailey.

Revolt Starts in China.

Shanghai, Jan .- Rumors of an antidynastic movement in the Middle Yangtion. A fresh outbreak has taken place