Proposed Oregon Tax Law

for constitutional amendments and erected upon, under or above, or affixed bills as recommended by the Oregon eges thereto belonging or in any wise spertaining; and all franchises and

HOUSE JOINT RESOLUTION NO. --Amendment to the Constitution of the

State of Oregon. Resolved by the house, the senate con-

curring: That the following article, as amendment to the constitution of the state of Oregon, be proposed and re-ferred to the next legislative assembly, and if the same shall be concurred in by a majority of all the members elected to each house thereof, and shall afterward be ratified by a majority of the electors of the state, then the same shall be a part of the constitution of the state of Oregon:

ARTICLE L.

That article I, section 32 of the con-

"No tax or duty shall be imposed assembly; and all taxation shall be equal and uniform upon the same class of subjects within the territorial limits of the authority levying the taxes.

(The two joint resolutions presented are drawn in the theory that the initiative amendment to the constitution submitted in June, not the constitution submitted in June, not the constitution, as a first of the constitution, having neither been proposed in the manner provides by the constitution, nor having received a majority of all votes east, although presidented by the governor. If, in the opinion of the legislature, the amendment mentioned was regularly adopted, the form of this wind the following joint resolution must be changed accordingly.)

HOUSE JOINT RESOLUTION No. --Amendment to the Constitution of the State of Oregon.

Resolved by the house, the senate concurring:

That the following article, as an umendment to the constitution of the state of Oregon, be proposed and referred to the next legislative assembly, and if the same shall be concurred in by a majority of all the members elected to each house threeof, and shall afterward be ratified by a majority of the electors of the state, then the same shall be a part of the constitution of the state of Oregon:

ARTICLE I.

That article IX, section 1 of the constitution of the state of Oregon, be and the same hereby is abrogated, and in lieu thereof shall be inserted the fol-

"Taxes shall be levied on such property as shall be precsribed by law. legislative assembly shall provide by law for uniform and equal rate of assessment and taxation upon the several classes of subjects of taxation within the territorial limits of the authority levying the taxes; and shall prescribe such regulations as shall secure a just valuation for taxation of all property taxed, except property specifically taxed."

A BILL

For an set to provide a more efficient and equitable system for the assessment of property for taxailon; defining property subject to taxailon and property exempt therefrom; defining the duties of the county assessor, and prescribing the manner of making the assessment of property power of taxailon; requiring all persons, and the managing agent or officer of any corporation or association liable to be assessed for the purposes of taxailon; requiring all persons, and the managing agent or officer of any corporation or association liable to be assessed by him, to furnish the assessor with a list of property liable to taxailon, and prescribing a penalty for failure so to do and to amend sections 2017. 2019, 2019

state of Oregon:

(Of Property Subject to Taxation.)

(Real and Personal Property to Be Assessed Uniformly and Ratably.)

Section 1. That section 3037 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same is hereby amended to read as follows:

All real property within this state, and all personal property situated or owned within this state, except such owned within this state, except such 6. The property of all Indians residas may be specifically exempted by law, ing upon Indian reservations who have shall be subject to assessment and tax- not severed their tribal relations, or

ation in equal and ratable proportion.

(Old law provides: "All taxes for the support of the government of this state shall be assessed on property in equal and ratable proportion," and all property, etc., shall be subject to taxation. The old section unnecessarily limits the taxing power of the state to direct property (axes.)

land itself, whether laid out in town not otherwise. lots or otherwise, above and under water, all buildings, structures, substructures, sons who, by reason of infirmity, age,

Following are the joint resolutions superstructures, and improvements sented to the legislature at its next ses-privileges granted by or pursuant to any law of this state, or municipal ordinance or resoution, owned or used by any person or corporation, other than the right to be a corporation; and all

mines, minerals, quarries, fossils, and all mines, minerals, quarries, fossils, and trees in, under, or upon the land. (Chapter I, title XXX, S. & C. Comp., contained no definition of real property. This definition is taken in part from section 2007, B. & C. Comp. Definition of franchises and inclusion as 'axable property, specifically, is new; compare the Minnesota definition of real property.)

(Personal property—How construed.) Section 3. That section 3038 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 follows:

The terms personal estate and peronal property shall be construed to include all things in action, household stitution of the state of Oregon, be and the same hereby is abrogated, and in lieu thereof shall be inserted the fol-boats and vessels, whether at home or abroad, and all capital invested therein; all debts due or to become due from without the consent of the people or solvent debtors, whether on account, their representatives in the legislative contract, note, mortgage or otherwise, either within or without this state; all public stocks; all bonds, warrants, and moneys due or to become due from this state, or any county or other municipal subdivision thereof; and stocks and shares in incorporated companies, and such proportion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate; and all improvements made by persons on lands claimed by them. under the laws of the United States, the fee of which lands is still vested in the United States.

(Adds to former stantory rule as to taxable things included in the term, things in action; state, esonity or municipal bands, warrants, and elains, and improvements on elained lands—the latter provision transferred from B. & C. Comp., section 3508.)

(What property is exempt from taxa-

Section 4. That section 3039 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same is amended by an act entitled An act to amend section 3039 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 24, 1903, and as amended by an act entitled "An act to amend an act entitled 'An act to amend section 3039 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon,' approved February 24, 1903," which last named act was filed in the office of the secretary of state December 24, 1903, being found upon page 28 et sequitur of the general laws of Oregon, special session of 1903, be and the same hereby is amended to read as follows:

The following property shall be exempt from taxation:

All property, real and personal, of the United States and this state, except land belonging to this state held under a contract for the purchase thereof.

Be it enacted by the people of the which shall be kept or used as a store or shop, or for any other purpose, except for public worship or for schools, shall be taxed upon the cash valuation thereof, the same as personal property, to the owner or occupant, or to either, and the taxes shall be collected thereon in the same manner as taxes on personal property.

erty belonging thereto and upon which

such library is situated. taken lands in severalty, except lands held by them by purchase or inheritassessor of any county applying thereance, and situate on any Indian reser-for. vation; provided, however, that the lands owned or held by Indians in severalty upon any Indian reservation, (Real property—How construed.)
Section 2. The terms land, real estate, and real property, as used in this exempt from taxation when so provided by any law of the United States, and

or poverty, may, in the opinion of the atssessor, be unable to contribute towards the public charges.

 The personal property of every householder to the amount of \$200, the articles to be selected by such house-

householder to the amount of \$200, the articles to be selected by such householder.

(B. & C. Comp., section 2023, was amended by laws 1903, page 216, and laws, special session, 1903, page 28. The section proposed makes the following changes from the present law: 1. Makes lands belonging to the state taxable when held under contract for purchase, the alterney general having herestore held such lands exempt as "property of this state under leaves 1. 2. Lands of public corporations, similarly held under contract of purchase, made taxable; 3, 5, 6, 7, no chenge. 4. Exemption of crematory property capied from laws 1221, page 70, section 8. A. The same as clause 80 section 329, except the exemption is reduced from \$200 to \$200, omitting the specification of particular articles which may be exempted. The fast exemption is believed to be more just than the present exemption of specific varieties of property to a total of \$200, which is in practice found to be both arbitrary and unequal. A dairy farmer owning 16 cows, \$100, one horse, \$150, household furniture, \$20, farming implements, \$25 [taxable values], would have a total of \$200, and only \$60 would be exempt. If his property was a little differently distributed, thus: two horses, \$155, two cows, \$100, the sheep, \$15 household furniture, \$20, farming implements, \$20, farming implements, \$20, farming implements, \$20, farming implements but all would be exempt. This is an actual case reported by one assessor as a typical instance of the nureasonable inequality of the present laws it is met every day.) (Land in road boundary exempt.)

(Land in road boundary exempt.)
Section 5. That section 3040 of the
Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and section 56 of an act approved February 24, 1903, and found on page 262 et sequitur of the general laws of Oregon of 1903, be and the same hereby are amended

to read as follows: All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, shall be exempt from assessment and taxation while used for

such purposes.

(Exempts lands in streets and alleys, as well as lands within boundaries of county roads, while used for such purposes. The uniform practice, and supported by laws 1905, page 279, sections 56 and 50.)

(Stocks in banks, loan and trust companies, etc., subject to taxation-

Where taxed.)
Section 6. That section 1 of an act
entitled "An act to fix the place of assessing national bank stock and private banks, loan and trust companies," approved February 24, 1903, be and the same hereby is amended to read as fol-

Shares of stock of national banks shall be assessed to the individual shareholders at the place where the bank is located. Shares of stock of other banks and interests in banking capital, building and loan associa-tions and trust companies, shall be assessed to such bank, building and loan associations, or trust commanies, or to their owners or stockholders, as by law provided, at the place where such banks, building and loan associations, or trust companies are located. tions, or trust companies are located.

(B. & C. Comp., section 2021 was superceded in part by Laws Box, page 226—if the little of the latter set is broad chough to cover the last sentence therein. The section proposed follows the act of 1904, changing the word "stockholders" in snalogy to the national banking set. Provides that shares of stock in private banks, etc., shall be assessed to such bank, etc., or to its stockholders, as by law provided.

(Lands sold by state listed to contrac-

Section 7. Lands held under a contract for the purchase thereof, belonging to the state, county, or municipality, and school and other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same; and the improvements thereon shall be considered as real property for all purposes of taxa-tion, and be considered as the property of the person so holding the same; and no deed shall ever be executed until all taxes and municipal charges are

fully paid thereon. (New: but compare Laws Washington, 1897, section 27, page 149. It appears from a certificate of the clerk of the state land board, November 10, 1995, that the state's outstanding certificates of sale aggregated 869.815 ares; the purchase price of which was \$1,464.839—all of which which now escapes taxation because the title to the land is still in the state.)

(Public lands-Improvements.) Section 8. The assessor must assess all improvements on lands, the fee of which is still vested in the United States, as personal property until the settler thereon or claimant thereof has made final proof. After final proof has been made, and a certificate issued therefor, the land its If must be assessed, notwithstanding the patent has not

(New; compare Washington Rev. Laws, 1905, section 100. been issued.

(Assessors shall obtain lists of public lands sold.)

Section 9. The assessor of each county shall, immediately after the first day of March of each year, obtain from the state land board, and from the local United States land officers in the state, lists of public lands sold, or con-tracted to be sold, and of final certificates issued for land in his county dur-5. All public libraries, and the per-sonal property belonging thereto and connected therewith, and the real prop-and shall place such lands upon the assessment rolls as provided in the last two preceding sections. It shall be the duty of the State Land board to certify a list or lists of all public lands sold, or contracted to be sold, during

(New.)

(Of the assessment of property.)

(Section 3043, B. & C. Comp., seems to recognize marginal assignments of mortgages. It does not belong in a tax act, since the ropeal of the mortgage tax law, of which it was part. The last clause is now mugatory. It should not be repealed, but no reference should be made to it in a tax code; but it is suggested that in future compliations it be transferred to the recording act.)

(Te be continued next week)

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