

Proposed Oregon Tax Law

(Continued from last week)

(Appeal from action of board.)

Section 22. Any person or corporation who shall have petitioned for the reduction or change of apportionment, of a particular assessment, or whose assessment has been increased by the said state board of tax commissioners, sitting for purposes of review, who shall be aggrieved by the action of such board, may appeal therefrom to the circuit court. In the case of individuals resident in this state the appeal shall be taken to the circuit court of the county where the individual resides; if taken by an individual who is a non-resident of the state it shall be taken to the circuit court of the county in which the capital of the state is situated; if taken by a corporation it shall be taken to the circuit court of the county in which the principal place of business, if a domestic corporation, or residence of the managing agent or attorney in fact if a foreign corporation, may be. The appeal shall be taken and perfected in the following manner and not otherwise:

1. The party desiring to appeal from the action of such board may cause a notice, to be signed by himself, itself, or attorney, to be filed with the secretary of said board within five days, excluding Sunday, from the time the review of the said assessment roll is completed.

2. Within ten days of the giving of such notice the said party, to be known as the appellant, shall file with the clerk of the circuit court for the proper county a transcript of the petition for reduction of assessment, or so much of the record of the said board 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 said board, the notice of appeal, and the record of the filing thereof; thereafter the said circuit court shall have jurisdiction of the matter, but not otherwise.

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 any county to which any portion of the assessment complained of is or may be apportioned as appellee shall be entitled to the compulsory attendance of witnesses, and to the production of books and papers. If, upon the hearing, the court finds the amount at which the property was finally assessed by the said board is its actual full cash value, and the assessment was made fairly and in good faith, it shall approve such assessment; but if it finds that the assessment was made at a greater or less sum than the actual full cash value of the property, or if the same was not fairly or in good faith made, it shall set aside such assessment and determine such value, and a certified copy of the order or judgment of the circuit court shall be sufficient warrant for the apportionment, levying, and collecting of taxes against such property and upon such valuation so determined. No proceedings for the apportionment, levying, or collection of taxes against any property shall be stayed by reason of the taking or pendency of any appeal from the said board; but in event the assessment is decreased by the court on appeal, the tax collectors of the several counties shall refund to the person or corporation paying said taxes on such property any excessive amount of taxes collected, and such tax collector shall be reimbursed therefor by the several municipalities to which he may have disbursed any such excessive collections, and in event the assessment is increased by the court on appeal the property shall be liable for the deficiency on the amount of such increased valuation. In event any reapportionment as between counties is made by the court on appeal, corresponding adjustments shall be made by the tax collectors of the counties affected. The provisions of law governing costs and disbursements on appeal shall be applicable hereto. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed.

(Assessment final when reviewed—Certified to county clerks—Apportionment and collection.)

Section 23. After the said roll has been reviewed by the said state board of tax commissioners the assessments therein shall be deemed complete. Said board shall thereupon certify to the county clerks of the several counties in, into, through, across, or over which the lines of said companies run the number of miles of main and branch lines of the said companies, and the relative values thereof apportioned to each of such counties; and the several county clerks shall thereupon apportion the amount certified to their respective counties among the cities, towns, school districts, road districts, ports and other municipal taxing agencies and districts in proportion to the length of such main and branch lines in each of such municipalities, multiplying the value per mile as above ascertained of such main and branch lines by the length thereof in each of such municipalities, and apportioning the result to such municipal-

ities, and shall enter the same in the assessment roll which has been made by the county assessor and equalized by the county board of equalization and returned to the clerk. Taxes shall be levied and collected upon the assessments so made in the same manner other taxes are levied and collected, and at the same time and by the same officers.

(Length of line in minor subdivisions to be reported to county clerk.)

Section 24. To assist the county clerk in apportioning the said assessment between the several municipalities or taxing agencies or districts in his county, he is authorized to require, and it is hereby made the duty of the several persons or corporations liable to assessment under the provisions of this act, to report to the county clerk, under oath, the length of main and branch lines in each city, town, school district, road district, port or other municipal taxing agency or district in such county.

(Record—Quorum—Temporary officers.)

Section 25. A record of the proceedings of such board shall be kept at the capitol open to the inspection of the public; a majority of the board shall constitute a quorum to do business, but a lesser number may meet and adjourn from time to time. In the absence of either the chairman or the secretary, the board shall appoint a temporary chairman or secretary.

(Appointment and duties of secretary—Clerical assistance.)

Section 26. Said board shall, at its first meeting, by a majority vote of all the members, elect one of the appointive members thereof as secretary, who shall serve as such for two years, and until his successor is appointed and qualified. His successor shall be elected by a like vote. The secretary shall keep a record of the proceedings of the board, which shall be certified by the chairman and secretary, and kept in the office of the said board at the state capitol, and shall perform such other duties as may be required by law or by said board. The other appointive member shall perform such duties as may be specially required by the board. Such board may appoint and remove at pleasure such other clerks as may be necessary, not exceeding two in number, at a salary not to exceed \$75 per month each.

(Compensation of appointive members and clerks—Traveling expenses.)

Section 27. The members of said board, except the governor, secretary of state and state treasurer, shall receive as compensation for their services the following amounts, to wit, the sum of dollars per annum, payable quarterly, as the salaries of other state officers are paid. Each of the members of said board shall be entitled to receive his necessary traveling expenses while traveling away from the capitol on the business of the board, which expenses shall be itemized by the person incurring the same, and when the same is approved by the chairman shall be paid upon warrant drawn by the secretary of state upon the state treasurer out of any funds not otherwise specifically appropriated by law.

(Sessions—Where held—To be furnished with office, printing and supplies.)

Section 28. The said board shall hold its regular sessions at the state capitol, and shall be furnished by the secretary of state with an office at the state capitol, and necessary supplies and printing, in the same manner as other state officers. Said board may hold sessions at any place in this state when deemed necessary to facilitate the discharge of its business.

(Examination of witnesses—Books and papers—Penalty.)

Section 29. The said board, or any member thereof, in conformity to the resolution or rules of the board, shall have the power to subpoena and examine witnesses, to administer oaths, and shall have access to and the power to order the production of any books or papers in the hands of any person, company, or corporation whenever necessary in the prosecution of any inquiries deemed necessary or proper in their official capacity. Any person who shall disobey any subpoena or subpoena duces tecum of the said board, or any member thereof, or refuse to testify when required so to do by said board, or any member thereof, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished as provided by law therefor.

(False statements or testimony—Perjury.)

Section 30. Any person who shall wilfully present or furnish to the said board, or any member thereof, any statement required under this act, or which may be required by said board, or any member thereof, under the powers in this act contained, which statement shall be false or fraudulent, or shall give testimony before said board, or any member thereof, which shall be false or fraudulent, shall be deemed guilty of perjury, and upon conviction thereof shall be punished as by law otherwise provided for such crime.

(Filling vacancy—Majority of appoint-

ing officers sufficient.)

Section 31. In case a vacancy shall occur by reason death, resignation, or removal of either of the appointive members of said board, the governor, secretary of state, and state treasurer, acting jointly, shall appoint a successor to fill out the unexpired term of the member whose office is thus made vacant, and in making such appointment they shall not appoint a person from the same political party as the remaining appointive member. Whenever in making appointments provided in this act, the governor, secretary of state and state treasurer are required to act jointly, the action or vote of a majority of them shall be sufficient if they are not unanimous.

(Allowance of witness fees and mileage.)

Section 32. Witnesses testifying before the said board, or any member thereof, shall be allowed the same fees for per diem and mileage as allowed in civil causes in the circuit court, and the same shall be paid by warrant of the secretary of state upon the state treasurer upon the certificate of any member of said board. No tender of witness fees or mileage in advance shall be necessary.

(Sheriffs to serve process, etc.)

Section 33. It shall be the duty of the sheriffs of the several counties to serve all process, papers and subpoenas required by said board or any member thereof, and to make return of the same to the said board.

(Regular meetings of the board—Claims audited.)

Section 34. The said board shall meet on the second and fourth Wednesdays of each month to pass upon all matters properly coming before the board for consideration. All necessary costs and expenses of said board shall be audited, upon proper vouchers, and, upon order of the board, be paid out of the state treasury upon warrants drawn by the secretary of state.

(County assessor to file oath as to full cash value assessment by him.)

Section 35. For the purpose of assisting the said board in supervising the assessments made in the several counties, and that all assessments of property in this state be made according to law; every county assessor in this state, at the time of the return by him of his assessment roll, shall take and subscribe to an oath in substantially the following language and form, which oath shall be forthwith filed by him with the said state board of tax commissioners, namely:

STATE OF OREGON,
County of.....
I,..... (name of assessor), being the duly appointed, qualified and acting assessor of the above named county, do solemnly swear that I have diligently and to the best of my ability assessed all property in said county, which by law I am permitted to assess, at the full cash value thereof; that I have not wilfully and knowingly omitted to assess any person or property, or assessed over or under the full cash value thereof any property or class of property whatever.
(Signature of assessor.)
Subscribed and sworn to before me this..... day of..... 19.....
(Signature and title of officer.)

(Official seal.)
(Penalty for omission to file oath or assess property.)

Section 36. Any assessor who shall fail, neglect, or refuse to make and subscribe to an oath as aforesaid, or shall fail, neglect, or refuse to file the same with the said state board of tax commissioners, or shall wilfully and knowingly omit to assess any person or property by him assessable, or shall assess under or over the full cash value thereof any property or class of property whatever, shall be deemed guilty of a misdemeanor. The judgment of conviction of any such assessor for a violation of the provisions of this section shall of itself work a forfeiture of his office.

(Members of board not to accept pass or gratuity.)

Section 37. It shall be unlawful for any member of said board, directly or indirectly, to accept any free pass, frank, or gratuity whatever, from any person or corporation liable to assessment under the provisions of this act. Any member of said board violating the provisions of this section shall be deemed guilty of a misdemeanor, and the judgment of conviction thereof shall of itself work a forfeiture of the office held by such member.

(Companies liable to assessment to maintain office in state.)

Section 38. Every railroad company, union station and depot company, and electric railway company doing business as such within this state, and every heat, light, power, water, gas, and electric company doing business as such, as one system, partly within this state and partly without, or so doing business in more than one county of the state, shall establish and maintain at some fixed point within the state a principal office, and shall maintain thereat a secretary or managing agent.
(Terms person, company, corporation, how construed.)

Section 39. The terms person, company, corporation, or association, whenever used in this act, shall apply to and be construed to refer respectively to any person, firm, joint stock company, association, syndicate, copartnership, or corporation engaged in carrying on any business, the property of which is subject to taxation under this act.

(To be continued next week)

OFFER HIGHER PAY

Secretary Hitchcock Proposes a Plan to Keep Employees.

GOVERNMENT SALARIES TOO LOW

Scores of Postal Clerks Resign and Efficiency of Service Will Be Jeopardized.

Washington, Dec. 31.—Failure at this time to increase materially the compensation of postoffice employees, thus keeping pace with the advancing wages in other lines of employment, will seriously jeopardize the efficiency of the service. This statement was taken from the annual report of First Assistant Postmaster General Hitchcock, made public today. The need of new legislation to make the postal service under the circumstances more attractive in order to retain present employees and as an incentive for good men to enter the service is treated extensively by Mr. Hitchcock, who presents a plan for the consideration of congress.

Resignations from the service have increased at an alarming rate and the standard of men going into the service has greatly deteriorated in the last fiscal year.

Mr. Hitchcock's report shows that in the first and second class offices there were approximately 20,000 clerks in the grades ranging from \$600 to \$1,000 and of these clerks 2,340 or about 12.3 per cent resigned during the year. Of 23,000 letter carriers attached to these offices, 601 or about 2.6 per cent voluntarily left the service.

Mr. Hitchcock recommends establishing for both clerks and carriers six grades of compensation, the annual salary to be \$600 for the initial grade, \$800 for the second grade and for the four succeeding grades \$900, \$1,000, \$1,100 and \$1,200 respectively, and providing for the advancement of clerks and carriers in first class offices from \$600 initial grade to \$800 after one year's service, to \$900 after two years' service, to \$1,000 after three years' service and for the advancement of clerks and carriers in second class offices to \$800 after one year's service and to \$900 after two years' service.

FOG CAUSES WRECK.

Thirty-five Killed and Many Injured in Suburb of Washington.

Washington, Dec. 31.—An appalling disaster resulting in the death of about 35 persons and injuries, as far as can be learned, to about 50 persons, occurred about 6:30 o'clock last night on the Baltimore & Ohio railroad at Terra Cotta, a suburb of Washington. The Frederick City, Md., local No. 66, on the point of pulling out from the station, was run into by a train made up entirely of eight empty coaches bound for the West for Washington.

The engineer could not see the block on account of the heavy fog and plunged ahead on his mission of death. A dense fog and drizzling rain prevailed during the day and the night and to the inability of the engineer of the rear train to see the signal showing that another was in the block is attributed the accident. The grade at the place where the accident occurred is downward and the tracks were slippery.

The wrecked train was composed of an engine, smoking car and two day coaches. The two rear coaches were reduced to kindling wood, and the rear of the smoker was telescoped. So great was the impact that the local train was scattered along the track for a considerable distance. Fortunately the wreckage did not take fire.

Traffic was delayed by the accident, and it was after midnight before the bodies of the dead could be brought to the city. There was an entire absence of any attempts at theft. As soon as possible the bodies were covered and laid aside to await the coming of the train sent from the city.

From the appearance of the bodies it is believed that nearly all of the victims were killed outright or died within a few minutes after the accident.

Russia Delays Fixing Date.

London, Dec. 31.—For some time Great Britain has been trying to induce Russia to fix a date for the next Hague peace conference, but thus far without success. It has been urged that May would be the most convenient month, but although this suggestion was made early in the fall, no reply has been received. The British delegates probably will include a cabinet minister in addition to James Bryce, the newly appointed American ambassador. However, the delegates will not be announced until something is heard from Russia.

Give Pope Money to Fight France.

Rome, Dec. 31.—The pope has received many important donations to help him in the difficulties with France. They include \$400,000 from Emperor Francis Joseph of Austria and \$400,000 from Cardinal Vashary, archbishop of Gran, Hungary.

EUROPE CRIPPLED.

All Communication Stopped and Some Lives Lost by Storm

London, Dec. 29.—It has been many years since Central Europe generally has suffered so severely from an Arctic visitation as it has this week. From France, Belgium, Switzerland, Germany and Austria-Hungary the same tale is repeated of heavy snow storms, interruption of vehicular, telegraphic and railroad communication, loss of life and general discomfort.

While Great Britain as a rule escapes winter weather, she has suffered this year to an almost unprecedented degree. According to reports tonight from northern points, the storm is growing worse. The heavy snowstorms which began several days ago still continue. They are accompanied by violent gales and even thunder storms in some places, and have resulted in a serious railroad accident near Arborath, Scotland, in which about 50 persons were killed or suffered serious injury.

Railroad traffic in the north of England and especially Scotland is becoming completely tied up. Large towns like Edinburgh, Dundee and Perth are almost isolated. The telegraphic services are disorganized and would be completely useless but for the extension in recent years of the underground wires. The snowstorms continue with equal severity in Northern Wales and in Ireland.

DREDGES TO DIG CANAL.

Commission Calls for Bids for Two With Pipe Lines.

Washington, Dec. 29.—Revised specifications have been prepared by the Isthmian Canal commission for two pipeline dredges to be used at La Boca and Cristobal. Under the original specifications bids were asked for on these dredges delivered in this country. The new specifications ask for proposals delivered ready for work in Panama, one on the Pacific side of the isthmus and the other on the Atlantic side. Proposals are also asked on the machinery knocked down in Panama.

These dredges are required for harbor work, as well as for dredging at the ends of the canal. The commission now has two dipper dredges at work in Panama and a third dredge of this description is now building. The cost of these dredges varies from \$100,000 and \$102,500, and it is believed that the cost of the pipeline dredges will be about the same. The commission also has two sea-going dredges building near Baltimore. Each of these is 300 feet long and is capable of going to sea under its own steam at a speed of eight or ten knots an hour. One of these will be used on the Pacific side of the zone and the other on the Atlantic.

HILL WILL RETIRE.

His Son to Assume Active Control of Great Northern.

St. Paul, Minn., Dec. 29.—President James J. Hill, of the Great Northern railroad, the empire builder of the Northwest, will retire from the active management of his mammoth enterprises July 1, 1907. The announcement is credited to Mr. Hill himself in a conference held with Twin City business men.

Mr. Hill's successor will be Louis W. Hill, vice president of the Great Northern, who in reality has been in active charge of the road for the past three years. L. W. Hill possesses to a considerable extent the remarkable genius of his father, as has been demonstrated on more than one occasion. He has also been carefully trained in the ways of his parent, and besides possessing natural ability, is thoroughly posted as to the Hill methods and policies.

Rumors have been current at the beginning of the past few years that Mr. Hill would retire, but the magnate has kept as hard at work as ever. Despite his 67 years he is as strong intellectually as 20 years ago, but he feels that he is entitled to a rest from his hard labors. In a public speech delivered some time ago he said that he was preparing to lift some of the burdens from his back. He said he hoped that he would devote considerable time to reading, a pleasure which he has not been able to pursue as much as he would like.

Raisuli Prepares for War.

Tangier, Morocco, Dec. 29.—According to the best information obtainable, Raisuli has refused to resign his governorship, and has sent his harem to the mountains under the protection of a detachment of Kabyles, and is preparing to meet the forces of War Minister Gabbas at Zinat. The war minister entered the city in state today and went to the grand mosque, where he solemnly read a letter from the sultan dismissing Raisuli from his governorship for causing injury to the country.

Transports May Take Food to China.

Washington, Dec. 29.—Quartermaster General Humphrey has notified Secretary Taft that he has available two transports in which supplies for the Chinese famine sufferers may be sent. These are the Buford and the Warren, both at San Francisco. Secretary Taft, upon the reconvening of congress, will ask for authority to use one of these vessels for the relief mission.