

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 respective 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 ofdollars 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 of 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)

RESUMES WORK.

Both Houses of Congress Down to Business After Holidays

Washington, Jan. 3.—Defense of the discharge of the three companies of the Twenty-fifth infantry, members of which were guilty of the Brownsville shooting, was made in the senate today by Culberson, of Texas, who thus presented the unusual spectacle of a Southern Democratic senator as champion of a Republican president. Foraker began a reply, but was not able to finish it on account of a sore throat and secured an adjournment until Monday of the debate on his resolution instructing the military committee to inquire into the president's order. Lodge offered an amendment limiting the inquiry to the conduct of the troops, thus avoiding any question as to the president's authority to discharge them.

Culberson said great injustice had been done the people of Brownsville. The conduct of the negro soldiers had been very irritating. He related that on August 4, the day before the "shooting up" of the town, a criminal assault had been committed by one of the soldiers on the wife of a reputable citizen. No arrests had been made for this crime. Culberson defended Captain McDonald, of the Texas Rangers, to whom Foraker had referred, because of Major Blockson's reference to him as a man who was "so brave that he would not hesitate to charge hell with a bucket of water."

Senator Nelson introduced a bill to prohibit the sale of land on which are situated beds of coal, lignite, asphalt, petroleum and natural gas in the government domain until such deposits have been exhausted. Provision is made for leasing for terms not exceeding one year for the purpose of having them explored. Persons making explorations and discoveries are to be given the preference in the right to lease and work the deposits.

Senator Piles today introduced a bill authorizing the appointment of an additional judge for the Ninth judicial district, another authorizing the appointment of an additional customs appraiser for Puget sound and a third extending the privileges of immediate transportation on dutiable goods at Port Townsend. He also offered an amendment to the pending child labor bill.

The senate then went into executive session and at 2:55 p. m. adjourned until Monday.

Washington, Jan. 3.—Representative Morrell, of Pennsylvania, introduced a resolution today for an investigation by congress of recent railroad wrecks. The resolution states that the wrecks are supposed to be due to overwork of employees, and authorizes the speaker to name a committee of five congressmen who shall have full power to subpoena witnesses and require corporations to furnish records and all information desired.

Friday, January 4.

Washington, Jan. 4.—The "omnibus claims bill," carrying an appropriation for claims under the Bowman and Tucker acts, was before the house today and was discussed for five hours.

Speaker Cannon announced the appointment of Representative Engelbright, of California, for a place on the committee on mines and mining, vice J. N. Williamson, of Oregon, removed. The speaker based this action on the ground that Mr. Williamson had failed thus far to attend a single session of the 59th congress. He has been convicted of participation in land frauds in Oregon.

FIRST AND ONLY EDITION.

Japanese Reds Cannot Long Maintain Anarchist Paper.

San Francisco, Jan. 4.—The case of T. Takeuchi, of Berkeley, publisher of the Revolution, will be reported to the government at Tokio by Japanese Consul General Uyeno.

"We will make a report of the Takeuchi incident to Tokio," said Secretary Oyama, of the Japanese consulate yesterday. "We can take no action in the matter here. It is in the hands of the local authorities, but we will report the matter to our government and send a copy of the Revolution to Tokio. I think there will be no second issue of the publication. It is a publication that must cost some money to get out, and the half dozen or so young men who are associated with Takeuchi in the publication cannot be very flush of funds."

United States Commissioner of Immigration Hart H. North has been quietly gathering evidence against Takeuchi. He will forward the results of his investigations to Washington. If arrests are to be made orders will be sent to North.

Miners Strike for Eight-hour Day.

Grass Valley, Cal., Jan. 4.—Six hundred and fifty miners went on strike yesterday. Every union miner, with the exception of 50, who are employed in four of the smaller mines, have gone out. They demand an eight-hour day. A peaceful settlement is probable.

TRAINS MEET IN KANSAS

Telegraph Operator Blamed for Accident by Company.

Thirty-three Lives Lost and Many of the Victims Curned to Ashes—Most of the Dead Were Mexican Laborers Returning Home From Ohio.

Topeka, Jan. 3.—Four white men, a negro train porter and about 30 Mexican laborers lost their lives, and 55 persons were injured when two passenger trains on the Chicago, Rock Island & Pacific railroad collided head-on four miles west of Volland, Kan., at 5:10 o'clock yesterday morning.

The trains were Nos. 29 and 30, running between Chicago and El Paso. They met on a sharp curve with fearful impact. Adding to the horror of the collision, fire from the lamps in the cars and from the locomotives was communicated to the splintered wreckage and spread rapidly, consuming five of the forward cars of train No. 29, west bound, and burning a number of the passengers. All but three of those who perished are thought to have been Mexican laborers, who were on their way from Columbus Junction, O., to Mexico.

The officials of the company place the blame on John Lynes, the 19-year old telegraph operator at Volland, who failed to stop train No. 29 at his station after receiving orders to hold it there until No. 30 had passed.

By the light of the flaming wreckage, passengers who were uninjured worked heroically to save those who were pinned fast beneath the mass of splintered timbers and twisted iron.

GENEROUS TO COLUMBIA.

Burton Agrees That Jetty Work Shall Not Be Interrupted.

Washington, Jan. 3.—After a conference today with Chairman Burton, of the river and harbor committee, Senator Fulton expressed the opinion that Oregon will be generously dealt with in the river and harbor bill now in process of formulation. He is satisfied that the bill will provide for the completion of the south jetty at the mouth of the Columbia river, for which engineers recommend an appropriation of \$2,450,000. One million dollars will be appropriated in cash and a continuing contract will be authorized for the balance, so that the work may be pressed to early completion and without unnecessary delay.

The house committee is apparently inclined to deal fairly with the Cello canal, though it will probably appropriate less than the \$750,000 asked for by the engineers. If this item should be cut materially, Senator Fulton will co-operate with Senator Piles, of Washington, and there is a very fair prospect that the amount recommended can be secured by a senate amendment.

BODIES ALL MIXED TOGETHER.

Parts of Men, Women and Children in One Mass.

Washington, Jan. 3.—In an endeavor to identify the mangled bodies of the victims of the Terra Cotta wreck of Sunday night, a gruesome discovery was made at the morgue today. What was supposed to be the mangled body of a man attired in a suit of "pepper and salt, proved to be the remains of several of the unfortunates who died in the Sunday wreck.

The morgue master had all the pile of human flesh and articles which had been gathered at the wreck removed to the "dead room" today in an effort to establish identity. When he delved into it, he found a piece of a baby's skull, a man's foot badly crushed and encased in a shoe, the hand of a woman and a portion of a human face, also fingers, toes and other parts of women's and children's bodies and those of men, all ground into the black coal dust and with pieces of garments mixed into the mass.

Surplus is Still Growing.

Washington, Jan. 3.—The monthly statement of the government receipts and expenditures shows that for December, 1906, the receipts were \$55,812,979 and the expenditures \$46,537,856, leaving a surplus for the month of \$9,275,000. The surplus for December, 1905, was \$5,400,000. The expenditures for the month were \$11,500,000 in excess of those for December, 1905. The receipts for the six months of the present fiscal year show a surplus over the disbursements of \$27,050,908 as against a deficit last year of \$97,742,886.

Grazing on Oregon Reserves.

Washington, Jan. 3.—During the season of 1907 the Forest service will permit the grazing of 220,000 sheep and 16,250 horses and cattle in the Eastern division of the Blue mountain forest reserve, and 240,000 sheep and 28,000 horses and cattle in the Western division.