Proposed Oregon Tax Law

(Continued from last week)

(Statement of county expenses to be 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 follows:

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, excpet expenses for roads and highways, and except the sums paid for the erection of court houses, or on account of pestilence 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, pestilences, 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 counties, and the several county courts then, at the January term, must make a levy sufficient to cover the apportionment, the necessity for promptness 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 the necessary forms for making such reports, as provided for in this act.

(B. & C. Comp., section 3089, without change.)

(Apportionment of revenues of state among counties.)

Section 8. It shall be the duty of the governor, secretary of state and state treasurer, acting jointly, in January of each year, to ascertain by computation, as hereinafter provided, the total amount of revenue necessary for state purposes, and to apportion the aforesaid total revenue among the several counties in the manner hereinafter provided.

(B. & C. Comp., section 3090, as reenacted by Laws of Special Session, 1903, page 6, without 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 which 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 has been authorized by law; and also the sum provided by law for the current expenses of the Oregon National Guard, and the sum of $47,500 for the support of the University of Oregon, and the sum of $25,000 for the support of the State Agricultural college; and also, when such levy is made on the assessment of an even year, the estimated expense of one biennial session of the legislative assembly; and also, when such levy is made on the assessment of an even year, the estimated total cost, not exceeding $200,000, of such additional public buildings and improvements of public buildings of the state as the said state officers shall believe it necesary to make during the fiscal year for which such levy of taxes is computed.

2. From the sum total of the aforesaid items shall be deducted any surplus in excess of $5,000 remaining in the treasury from all funds, however derived, if not applied by law to some special purpose.

3. The remainder so obtained shall be the total amount of revenue to be raised the next ensuing year for state purposes which are not provided for by a special tax duly authorized by law; and said remainder shall be apportioned among the several counties in the manner hereinafter provided, and be levied and collected in each of said counties in the manner other taxes are levied and collected, and be paid over to the state treasurer.

4. In order to ascertain the proportion of such taxes to be paid by the several counties, said state officers shall ascertain from the report of expenditures of the several counties on file in the office of the secretary of state the average amount of expenditure in each county during the period of five years; and each county shall pay such proportion of said state taxes as its average amount of expenditures for said period bears to the total amount of expenditures in all of the counties of the state; Provided, that all of the indbetedness and expenses incurred by Baker county in the acquisition of that portion of what was formerly a part of Union county, and known as the "Panhandle," by reason of the assumption by Baker county of a portion of the then existing indebtedness of Union county, and the expenses incurred by Baker county in obtaining from Union county the records relating to that part of Union county added to Baker county, known as the "Panhandle,' shall not be construed or considered a part of the expenses of Baker county under this act for any of the years in which said expenditures were made: Provided further, that the amount paid by any county in reducing or discharging its indebtedness, or paying interest on its indebtedness, shall not be considered a part of the expenses of a county under this act. Such computation to be made by said state officers in 1910, and in January in each fifth year thereafter. Until the January, 1910, computation the proportion of the state taxes to be paid by the several counties shall be as set out in the following table, to wit:

Counties.	Per ct.	Counties.	Per ct.
Baker	.0234	Lincoln	.0055
Benton	.0202	Linn	.0526
Clackamas	.0335	Malheur	.0094
Clatsop	.0212	Marion	.0613
Columbia	.0106	Morrow	.0095
Coos	.0203	Multnomah	.3123
Crook	.0130	Polk	.0307
Curry	.0040	Sherman	.0087
Douglas	.0315	Tillamook	.0087
Gilliam	.0087	Umatilla	.0490
Grant	.0092	Union	.0223
Harney	.0160	Wallowa	.0073
Jackson	.0314	Wasco	.0234
Josephine	.0090	Washington	.0301
Klamath	.0115	Wheeler	.0067
Lake	.0107	Yamhill	.0331
Lane	.0462		

(No change from section 1, Laws 1903, page 302, except to omit two lines immediately preceding the table, "which is based on the assessments 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.)

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

Section 10. The secretary of state shall embody in his printed report to the legislative assembly an accurate transcript or account of the aforesaid annual collections and periodical apportionments occurring between the biennial sessions of the legislature; and he shall also transmit immediately after said apportionment an accurate transcript of it to the county clerks of the several counties, and in no case shall any deduction or abatement be made from the apportionment to the respective counties on account of the delinquent taxpayers.

(B. & C. Comp., section 3092, without change.)

(Numerous statutory provisions for special and general levies of taxes by counties, cities, towns, school 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 statutes 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.)

(Of the Collection of Taxes and Proceedings in Relation Thereto.)

(Words "tax collector"—Meaning.)

Section 11. The words "tax collector" wherever used in this act shall be taken to mean the person or officer who by law is charged with the duty of collecting taxes assessed upon real property, and shall be held to include his deputy.

(New.)

(Treasurer is tax collector.)

Section 12. The treasurer of each county shall be the tax collector thereof.

(Substitutes treasurer for sheriff in B. & C. Comp., section 3093. The changes in the succeeding sections necessitated by this change will not be specifically noted.)

(Bond as tax collector—Cumulative to general official bond.)

Section 13. Before entering upon his duty as tax collector the treasurer shall give a bond, signed by some responible surety company, or some responsible surety or sureties as approved by the county court, conditioned for the faithful performance of his duties as such tax collector, in such amount as the county court shall direct, and such bond, if signed by a surety company, shall be paid for by the county court. Such bond shall be additional and cumulative to the general bond given by the treasurer, to which resort may be had in case of failure or default of his duties as tax collector if the bond described in this section be unenforceable or insufficient.

(The last nine lines of section 3094, B. & C. Comp., without change, except change of title of officer.)

(Extension of taxes by county clerk.)

Section 14. The county clerk of each county in the state shall, immediately after receiving from the state board of tax commissioners a copy of the assessments of persons and property within his county, made and certified by said state board of tax commissioners, enter and apportion the same in the assessment roll which has been made by the county assessor, and corrected and equalized by the county board of equalization, and returned to said clerk. Said clerk shall forthwith after receiving all the notices provided for in section 4 of this act, and after the apportionment of taxes, make a certicfiate of the several amounts apportioned to be assessed upon the taxable property in his county for state, county, general, and special school and road, military, university, town, city, port, or other purposes for which a tax may have been legally levied, and deliver the said certicfiate to the tax collector of the county, together with the said assessment roll containing the assessments made by the county assessor as corrected and equalized by the county board of equalization, and also containing the assessments made and certified by the state board of tax commissooners entered therein, ruled with proper columns for the extensions of tax collections and delinquent list, and for payments, issuance of certificates, redemptions, issuance of deeds, and other entries therein as contemplated by law, and with the total amount of taxes properly extended and entered thereon in one sum against each separate parcel of real property, as well as against the personal property assessed to each individual. Such roll shall thereafter be a tax roll, and there shall be attached thereto a warrant, in the name of the state of Oregon, under the hand of the said clerk and the seal of the county clerk authorizing the collection by said tax collector of said taxes; 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 in settlement be allowed as credits against such charge such amounts as he shall report to the county court of his 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. All such tax rolls shall be public records, and as such preserved in the office of the tax collector.

(Compare B. & C. Comp., sections 3096 and 3099. Omits the now obsolete provision for computing valuations after equalization by state board of equalization, substituting after equalization by the county board and entry of assessments certified by the state board of tax commissioners. Provides also for computations of amounts to be made, and as to valuation and rate in the several road districts, ports, and other municipal taxing agencies. See Laws 1903, page 282.

Provides the clerk shall extend the tax in one total sum. The separation among funds on the roll and in tax receipts is unnecessary when the several rates of levy are specified, as the method of accounting and the requirement for distribution of each payment in the tax collector's collection register shows the exact amount of taxes for each municipal agency with which the collector is charged, and the amount collected by him. In several counties of the State the distribution is carried on the receipt stub on the roll, and also in the tax collection book and distribution book. This causes much additional and useless labor and confusion at the busy season of the year. In the larger counties the former practice was abandoned from the very necessity of the case, and no loss of accuracy or fulness in accounting resulted. A very large saving in clerical force was thereby made.)

(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 the seal of the county court, showing the aggregate valuation of the assessable property in the school district, road district, incorporated city or town, port or other taxing district or agency, from which such application shall have been made.

(Add provisions as to port or other municipal taxing 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.)

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

Section 16. All taxes levied by any school district, road district, incorporated city or town, port or other municipal corporation or taxing agency or district, now or hereafter authorized by law to levy taxes, shall be collected by the same officer and in the same manner and at the same time as taxes for county purposes are collected.

(See first two lines of B. & C. Comp., section 3100; Laws of 1903, page 284, section 74; B. & C. Comp., section 4651, to the same effect.)

(Taxes to be paid in gold and silver coin.)

Section 17. All taxes levied in this state by the authority of the state or a municipal corporation therein upon any person or property in this state shall be collected and paid in gold and silver coin of the United States, and not otherwise.

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

(Grantor or grantee—Which to pay tax.)

Section 18.—As between the grantor and grantee of any land, when there is no express agreement as to which shall pay the taxes that may be assessed thereon before the conveyance, if such land is conveyed at the time or prior to the date of the warrant authorizing the collection of such taxes then the grantee shall pay the same, but if conveyed after the date the grantor shall pay them.

(B. & C., section 3153, no change.)

(To be continued next week)

OREGON LEGISLATIVE PROCEEDINGS IN BREVITY

GOVERNOR'S MESSAGE

Recommendations Made by Chamberlain to Legislature.

Salem, Jan. 15.—Governor Chamberlain delivered his biennial message this afternoon to both houses of the legislature in joint session. His recommendations follow:

Election of Jonathan Bourne and Frederick W. Mulkey to the long and short terms, respectivefy, as United States senators, in accordance with the result of the direct primary election.

Passage of a law creating a railroad commission, following generally the measure prepared by the Portland chamber of commerce.

Enactment of laws to make the tax burden fall more evenly on personal property and corporations.

Amendment of the inheritance tax law to the graduated system, with additional clauses to make evasion impossible.

A graduated tax on incomes from $3,000 up.

Decided increase in cost of commissions to notaries public.

Withdrawal from sale for 10 years of the remaining state tide lands.

Purchase of the Willamette locks.

Appropriation to operate the portage railway until the 1909 session. A new personnel for the board of portage commissioners.

Appointment of an expert accountant to audit the books of all state officers.

Creation of the office of expert accountant, with duties to make uniform all state and county bookkeeping and check funds of state and county officials.

Enactment of an anti-pass law, with an appropriation to pay expenses of public officers on public business.

A reciprocal demurrage law.

Continuance of the library commission.

Investment of compulsory visitorial power in some state authority to cover private asylums for insane.

A law providing for supervision of banks in Oregon.

A stringent anti-lobbying law.

Deposit of surplus state funds in banks at interest, the deposit to be safeguarded by bonds or other collateral.

Escheatment to the state of funds in banks where the depositors have not been heard from for over seven years.

Prompt action to establish an institute for feeble-minded and epileptic children.

Publication of itemized statements of the source of campaign funds and prohibition of campaign contributions by corporations.

Compulsory lectures to their classes by public school teachers on tuberculosis.

Measures looking toward eradication of scabies in sheep.

Punishment of wildcat mine promoters.

Flat salary for the state printer and erection of a state printing office building.

Board of control for normal schools, with the normal school appropriations in one fund, to be distributed by this board.

New apportionment of senators and representiatives.

Transportation of convicts to the penitentiary by penitentiary officers.

Conservative legislation for employment of convicts in new fields, without abandonment of the present system at once.

Appointment of a state engineer to supervise construction of new roads.

Appropriation for state representation at the Alaska-Yukon-Pacific exposition, and some kind of representation at Jamestown.

A new irrigation code. Extreme caution should be used in changing the tentative measure framed by the Portland board of trade irrigation bill committee.

Tuesday, January 15.

Salem, Jan. 15.—The senate was called to order at 10 o'clock a. m. by President Haines. There was but a short session in order that both houses might attend the inauguration of Governor Chabmerlain and listen to his message. In the brief time, however, a large number of bills and resolutions were introduced. Among those presented was one to provide for the lending of surplus funds in the state treasury and the state to receive the interest thereon.

Salem, Jan. 15.—Having perfected organization yesterday, the house today gave evidence of great capacity for business. Although the session of the house this morning was not convened until nearly 11 o'clock about 40 resolutions were offered, the report of the committee on apportionment of clerks was received and approved, and more than a dozen bills were received and passed to second reading—this in time to admit of an adjournment at 11:50 o'clock.

A large number of investgating committees and junketing trips are already in prospect.

A railroad commission bill, including reciprocal demurrage was among the measures introduced.

Wednesday, January 16.

Salem, Jan. 16.—Five bills curbing railroads in the house, and none in the senate, indicates the apparent difference between those two bodies on the question of railroad commission, rate regulation and reciprocal demurrage.

"Apparent difference" means there are plain signs that opposition to the plan of disciplining the railroads will center in the senaate, and that foes of that plan will not spend energy in the house, unless they shall perceive growing sentiment there in their favor.

It is rather too early yet to measure up sentiment on this important question, obviously the most important before the lawmakers. Not yet have the lawmakers taken sides on the railroad matter.

Both the house and the senate effectually put an end to the calendar graft, and in doing so the state's lgeislators had the cheerful co-operation of State Printer Duniway, who recomomended and materially aided in accomplishing this reform.

Clerkship graft was reduced to a minimum in both houses today. Each house adopted the report of its committee on resolutions, in which it was recomended that no clerks be employed on any of the various joint investigating and junketing committees that may be created, unless it is shown that the services of such clerks are essential.

More than $650,000 will be asked of the legislature by educational institutions this session—an increase of $300,000 over what they received at the last session for the biennial period. Demands of the four normal schools will be more than double the total sum allowed by the last legislature.

Demands of the several institutions are as follows: Monmouth normal, $110,000; Drain normal, $40,000; Ashland normal, $60,000; Weston normal, $70,000; Agricultural college, $125,000; Experiment station at Union, $15,000; State university, $250,000; total, $670,000.

Both houses adjourned until Monday.

Ther have now been 59 measures proposed in the house and 69 in the senate.

A bill has been introduced in the senate to abolish the normal schools at Ashland and Drain.

A bill has also appeared in the senate appropriating money for the Third Eastern Oregon District Agricultural society.

Monday, January 21.

Salem, Jan. 21.—Standing committees of the Oregon legislature were announced this afternoon by President Haines of the senate and Speaker Davey of the house. In each case the best places were secured by the supporters of Haines and Davey for leadership.

The hunters' license law, it is safe to say, will be changed this session. Two bills relating to the subject have already appeared in the house.

The normal school question is already a live one in this session. Last week a bill to cut off Drain and Ashland was introduced. Today a bill was introduced to close the Drain and Monmouth schools.

The house unanimously passed over the veto of the governor the bill to regulate the manufacture and sale of commercial fertilizers. This was one of the seven house bills of the 1905 session vetoed by the governor.

Altogether 77 bills were read for the first time in the house today. In the senate 18 new measures appeared.

Reorganization of the judicial system of Oregon is proposed in a senate bill.

Among the house bills were: To collect inheritance tax on estates of $5,000 and up, instead of $10,000 as at present; bounties ranging from $5 to $20 for scalps of wild animals, two-thirds to be paid by the county and one-third by the state; creating the office of inspector of mines, and several covering the several sections of the report of the state tax commission, in each case advocating the adoption of the report.

In the senate the new measures included: For reciprocal demurrage and prohibiting rebates and discrimination; for transportation of convicts by prison employes; to purchase land adjoining the capitol grounds on the east side, and to provide for working county prisoners on public highways.

Rush for Timber Land.

Corvallis—A new rush for timber land is on here. It is not so great as was the one a few years ago, but between 50 and 60 claims have been located within the past few weeks. The timber lies 40 to 60 miles southwest of Corvallis in what is known as the Five Rivers country. Locators come to Corvallis by rail and take private conveyances for the rest of the journey. A carriage to the foot of Alsea mountain and a saddle horse from then on is the usual means of traveling. Women are among the locators, three from Portland having made the trip to the woods a few days ago.

The timber is not old fir. It is second growth that has sprung up since the great fire that swept the coast range west and southwest of Corvallis 50 or 60 years ago. It is known to timber land people as piling timber, but is larger than some that is now being sawed at the mill in this city. If a large body of it could be placed on the market at one time, it is said it would bring $1,000 a claim now.