

# 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, except 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 apportionment 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 necessary 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 indebtedness 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 con-

sidered 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 .....	.0655
Benton .....	.0202	Linn .....	.0526
Clackamas .....	.0335	Malheur .....	.0094
Clatsop .....	.0212	Marion .....	.0613
Columbia .....	.0196	Morrow .....	.0095
Coos .....	.0203	Multnomah .....	.3123
Crook .....	.0130	Polk .....	.0307
Cuamish .....	.0049	Sherman .....	.0087
Douglas .....	.0215	Tillamook .....	.0087
Gilliam .....	.0087	Umatilla .....	.0490
Grant .....	.0092	Union .....	.0223
Harney .....	.0160	Wallowa .....	.0973
Jackson .....	.0314	Wasco .....	.0234
Josephine .....	.0090	Washington .....	.0301
Klamath .....	.0115	Wheeler .....	.0067
Lake .....	.0167	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 responsible 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 certificate 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 certificate 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 commissioners 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 computation 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 fullness 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 freeholders 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 4051, 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 thereon 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)

# IN THE NATIONAL HALLS OF CONGRESS

Friday, January 18.

Washington, Jan. 18.—By a rising vote of 133 to 92 the house today adopted an amendment to the legislative, executive and judicial appropriation bill, which was taken from the speaker's table with senate amendments, increasing the salary of the vice president, the speaker and members of the cabinet to \$12,000 a year and those of senators and representatives, delegates from territories and the resident commissioner from Porto Rico to \$7,500 a year, the increases to take effect March 4, 1907.

An urgent deficiency bill was passed, carrying a total of \$344,650. The house then went into committee of the whole and passed 50 bills on the private calendar reported by the committee on claims.

Washington, Jan. 18.—The senate today deferred further action on the Brownsville matter until Monday. It passed a bill authorizing relief for earthquake smitten Jamaica.

The Warren bill, increasing the corps of the army, was passed. The total increase, which is to reach its maximum in five years, is 6,197 officers and men, which, with the increase in certain salaries of men in separate grades, such as electricians, machinists, etc., costs \$243,324 annually.

The senate agreed to the Kittredge resolution instructing the secretary of Commerce and Labor to investigate the lumber trust.

The resolution directs that the investigation shall be conducted to ascertain whether there exists any combination, conspiracy, trust, agreement or contract intended to operate in restraint of lawful trade in lumber or to increase the market price of lumber in any part of the United States.

Thursday, January 17.

Washington, Jan. 17.—The legal phase of President Roosevelt's discharge of the negro troops was again injected into the controversy in the senate today by notice of an amendment to the Foraker compromise resolution, which Blackburn said he should press. The amendment expressly disclaims any intention to "question or deny the legal right of the president to discharge without honor enlisted men of the army of the United States."

Consideration of the resolution was deferred until Monday at the conclusion of Foraker's address.

Eulogies on the life and character of the late Senator William B. Bate, of Tennessee, were delivered, after which the senate adjourned as a mark of respect to his memory.

Washington, Jan. 17.—An emergency bill for the relief of the sufferers on the island of Jamaica was passed by the house today. The bill is as follows:

"The president of the United States is authorized to use and distribute among the sufferers and destitute people of the island such provisions, clothing, medicines and other necessary articles belonging to the sustenance and other naval stores as may be necessary for succoring the people who are in peril and threatened with starvation in the said island in consequence of the recent earthquake."

Without division the bill was sent to the senate.

The bill did not reach the senate before adjournment, but will probably be taken up by that body tomorrow.

Wednesday, January 16.

Washington, January 16.—Senate leaders tonight consider the end of the Brownsville discussion in sight, and it is confidently expected that a compromise resolution offered by Foraker just before the close of today's session will be adopted. Foraker had the floor to make what he today expressed the hope would be the concluding speech on the subject. He will proceed immediately after the morning business tomorrow, unless interfered with by the special order of the day, which is the delivery of eulogies on the life of the late Senator Bate, of Tennessee. Whether he speaks tomorrow or Friday, it is expected that a vote will soon follow, although it is possible that other brief speeches may be made before the end is reached.

Washington, Jan. 16.—Smokeless powder patents were under debate today in the house.

Gaines, of Tennessee, told of how Professor Monroe had patented the smokeless powder process, having dis-

Plan to Reclaim Swamp Land.

Washington, Jan. 16.—An extensive plan for reclamation of swamp and overflow land will be considered at an early meeting of the senate committee on public lands. The scheme is advanced in a bill introduced by Senator Clapp, which provides for the establishment of a "draining fund" from all moneys received from the sale of public land in Alabama, Arkansas, Florida, Illinois, Indiana, Iowa, Louisiana, Michigan, Mississippi, Missouri, Ohio and Wisconsin, except the 5 per cent set aside for educational purposes.

covered it while filling the chair of chemistry at the naval academy, and also said a patent was taken out by John R. Barnadou while the latter was a commanding officer in the navy.

Gaines quoted the Supreme court decision in the Gilly and Solomon case that a patent taken out by an officer for a discovery made by him in the line of duty belongs to the government. Mr. Monroe, he stated, had turned his patent over to the United States, and yet it was today in the hands of a great powder monopoly, "and the government is in the grasp of that monopoly."

So far as Gaines could find out, Mr. Barnadou had not turned his patent over to the government.

Tuesday, January 15.

Washington, Jan. 15.—The feature of the day's session of the senate was a constitutional argument by Spooner, of Wisconsin, upholding the president's right to discharge the negro troops at Brownsville. The remarks were questioned by Tillman, and the two engaged in a heated controversy. Spooner made a bitter attack on the South Carolina senator. The bitter feeling provoked makes it impossible to say when a vote can be had on the Brownsville resolution. It is expected the debate will be extended.

Washington, Jan. 15.—The house of representatives spent almost the entire day in considering the fortifications appropriation bill, and completed only six pages of it. Amendments looking to the defense of the mouth of Chesapeake bay and for the purchase of additional ground at Fort Hamilton, N. Y., were voted down. The house also refused to incorporate an amendment increasing to the extent of \$1,000,000 the appropriation for the construction of seacoast batteries in the Hawaiian and Philippine islands.

Monday, January 14.

Washington, Jan. 14.—Taking only a brief time to pass the legislative, executive and judicial appropriation bill, carrying nearly \$31,000,000, the senate devoted the rest of the day to the Brownsville affair. President Roosevelt's message, accompanied by many additional affidavits and a cigar box of bullets and empty cartridge shells, was received, read and ordered printed. The speech-making on the subject continued until 5:30 o'clock.

Washington, Jan. 14.—The house spent most of today considering legislation pertaining to the District of Columbia and proposed a number of bills, after which consideration of the fortifications appropriation bill was resumed. The message of the president regarding the Colorado river was also read.

Saturday, Jan. 12.

Washington, Jan. 12.—The senate listened to a debate on the race question today in which Tillman was the principal participant and Patterson, of Colorado, his opponent. They brought into striking contrast the ideas of the South and North. President Roosevelt's action in the Brownsville matter was the subject of discussion.

Tillman held that nothing was involved in it except the race question, and that the administration was responsible for the growing acute condition of the race question in the South. The president, he maintained, had encouraged the negro to assert his equality, and then had wrought vengeance on a whole battalion for following that encouragement. He condemned the president's action in some respects.

Patterson defended the President's right to dismiss the troops, but said there might be some ground to question its policy. He condemned in strong terms what he regarded as the radical position of Tillman, and predicted the extinction of the Democratic party in the North would follow a continuance of such tactics.

Wants Report on Black Sands.

Washington, Jan. 15.—Senator Warren, of Wyoming, has called on the Interior department for a report of the Portland experiments in the electric smelting of iron ores and asks an opinion if it should be continued.

Hawley Learning the Ropes.

Washington, Jan. 17.—Congressman elect Hawley is here to learn the ropes and help out with pending Oregon legislation. He is especially interested in the river and harbor bill.

Confirms Two Secretaries.

Washington, Jan. 16.—The senate committee on finance today agreed to report favorably the nominations of Postmaster General Cortelyou to be secretary of the treasury and James R. Garfield to be secretary of the Interior. The vote on both Mr. Cortelyou and Mr. Garfield was unanimous, the members of the committee assenting to the view that the president should be allowed to select his own advisers. The committee also agreed on Arthur S. Statter, of Washington, to be assistant secretary of the treasury.