

Proposed Oregon Tax Law

(Continued from last week)

(Tax collector to make weekly statements—To keep funds separate.)

Section 19. It shall be the duty of the tax collector to make a statement on the last business day of each week of the exact amounts of the cash and county orders by him collected for taxes and penalties and interest, and what amounts thereof are to be credited to the several funds for which they are respectively collected, one of which statements shall be filed with the county clerk and one furnished to the school district, town, city, port, or other municipal taxing agency for which each of such amounts are so paid in, and one of which statements he shall retain on file in his office; and shall exhibit to the county clerk for examination and comparison his collection register and his stub book containing copies of the receipts by him given for the taxes so collected. The tax collector shall keep the moneys received by him in separate funds, and shall pay the same over to the several school districts, towns, cities, ports, or other municipal taxing districts or agencies entitled thereto, upon demand made by them, paying them the amount thereof to which they are respectively entitled, taking their receipts therefor: Provided, special road funds shall be retained in the hands of the county treasurer, and expended by him upon the warrant of the county clerk as by law provided.

(Supersedes B. & C. Comp., section 3100 (except first two lines, which are included in the preceding section 16 of this act), merely changing to conform to the plan of making the county treasurer the tax collector. Portion as to separate funds is taken from B. & C. Comp., section 3101, adding ports and other agencies. The proviso is in analogy to Laws of 1905, page 284, section 74.)

(Applying money collected for one object to another—Penalty.)

Section 20. When any moneys shall have been collected or received by any officer for any distinct and specified object, no portion of them shall be paid or applied to any other object or purpose without due authority, but shall be kept a separate fund for such specified object; and any officer failing to comply with the provisions of this section shall be liable to a fine not exceeding \$500, or to imprisonment in the county jail not exceeding six months.

(B. & C. Comp., section 3150, no change.)

(Tax collector to receive and receipt for moneys and county orders collected—Penalty.)

Section 21. The tax collector shall receive and receipt for all moneys and county orders collected by him for taxes in the manner prescribed in the following section hereof, and any tax collector failing to comply with any of the provisions of the following section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not less than \$100 nor more than \$1,000, and the court before whom said tax collector is tried shall declare his office as treasurer and tax collector vacant for the remainder of his term.

(B. & C. Comp., section 3102, no change.)

(Tax collector's record of tax collectors.)

Section 22. The tax collector shall receive and receipt for all moneys and county orders collected by him for taxes, and shall note on the tax roll against the property paid on, in columns provided therefor, the date of each payment and number of receipt. He shall keep such stub receipt books, in which shall be kept by him a copy of each and every receipt by him issued, and such receipts and stubs shall be arranged and numbered consecutively for each year, and shall show exactly the amount paid in cash and the amount paid in county orders, and shall show the place and date of collection, the purpose for which and the property on which the taxes were paid; but the matters shown upon the tax roll may be omitted from the stub if it contains a reference to the volume, page and line of the tax roll wherein such matters are set forth. Such stubs or copies of the receipts issued by the tax collector shall also in every case contain the postoffice or residence address of the taxpayer, which may be ascertained at the time of the payment of the tax and then entered on the stub or copy of the receipt retained by the tax collector. No tax collector shall receive a larger amount in county orders from any person for taxes than the amount of such person's county taxes for the year or years for which the payment is made. It shall be the duty of the tax collector to note upon each receipt and copy thereof the number and amount of each county order he shall receive, the amount of the taxes for which such receipt shall be given, and also to write the date of the receipt upon the back of each county order paid in for taxes, and at the same time write or stamp across the face thereof "Received for Taxes," and no county order shall draw any interest after such date. He shall keep, as a part of the records of his office, a collection register, in which he shall make proper entries, showing the various amounts collected by him, the amounts thereof collected for each and every separate fund, the year in which the tax so collected became due, and the numbers and dates of the respective receipts given by him therefor.

(B. & C. Comp., section 3103, as amended by Laws of 1905, chapter 53.)

(Double assessments and other errors tax collector may correct.)

Section 23. Whenever the tax collector discovers that any property has been assessed more than once for the same year, he shall collect only the tax justly due thereon, and shall make return to the county court of the balance as double assessment, and shall be properly credited therefor; and whenever, at any stage in the collection of taxes, the officer having charge of the rolls shall discover errors or omissions of any kind therein he may properly correct the same to conform to the facts in whatever manner may be necessary to make such assessment, tax, or other proceeding whatsoever regular and valid, such correction to be made in red ink, or otherwise distinguished, and to be signed with the initials of the officer making the same and the date of such correction.

(B. & C. Comp., section 3105.)

(Omitted property—Assessment.)

Section 24. Whenever, after the return of the assessment roll to the county clerk by the board of equalization, the officer having the possession of the roll shall discover or receive credible information, or if he has reason to believe that any real or personal property has, from any cause, been omitted, in whole or in part, in the assessment of any year or number of years not exceeding two years prior to the last roll so equalized and returned, or from the assessment roll or the tax roll, he shall proceed to correct the assessment or tax roll in his hands, and add such property thereto, with the proper valuation, and charge such property and the owner thereof with the proper amount of taxes thereon at the rate which the said property would have been taxed had it been properly upon the tax roll for the year or years as to which it was omitted; to enable which officer so to do he is hereby invested with all of the powers of the assessor, board of equalization, and county clerk under the laws in force during such years and thereafter. But before making such correction or addition, if the person claiming to own said property, or occupying it or in possession thereof, resides in the county and is not present, such officer shall give such person notice in writing of his intention to add such property to the assessment or tax roll, describing it in general terms, and requiring such person to appear before him at his office at a specified time, within five days after giving such notice, and to show cause, if any, why such property should not be added to the assessment and tax roll; and if the party so notified does not appear, or if he appears and fails to show any good and sufficient cause why such assessment shall not be made, the same shall be made, and the officer making the correction or addition shall file in his office a statement of the facts or evidence on which he made such correction. The notice in this section provided may be given and served in the same manner and by the same persons competent to serve subpoenas. Appeal may be taken from the action of the officer in making the correction or addition by the person aggrieved within ten days after the action of such officer is taken, by giving notice to such officer and otherwise proceeding in the manner provided for appeals from the board of equalization.

(New; see note to section 25.)

(Duty of officer having possession of roll—Proceedings on failure to act.)

Section 25. Whenever any officer described in the preceding section shall discover credible information, or have reason to believe that real or personal property has from any cause been omitted, in whole or in part, from assessment for taxation for the years specified in the preceding section, or such credible information shall be furnished to such officer, it shall be the duty of the officer having possession of said assessment or tax roll to take the steps provided for in the preceding section to place such omitted property on the assessment or tax roll. If such officer shall fail or refuse on the discovery by himself, or on credible information being furnished him by another person, that property has been omitted from taxation, the state, on the relation of any state officer or of any taxpayer of the county in which such failure or refusal occurs, shall have the right to proceed against such officer in any court of competent jurisdiction by mandamus to compel such officer to comply with the provisions of the preceding section. In the trial of such a suit the question of what constitutes credible information as herein mentioned shall be a question of fact to be determined by the court trying the case in the same manner other issues of fact are determined. If judgment shall be rendered to the effect that credible information has been discovered by or furnished to such officer, or that he has reason to believe that property has been omitted from taxation, it shall then be the duty of such officer to forthwith place such omitted property on the assessment and tax roll in accordance with the provisions of this and the preceding section, and such officer shall be liable for all costs of such mandamus suit, and for a reasonable attorney's fee

for relator's attorney, which shall be taxed as a part of the costs of such suit in all cases where judgment is rendered against such officer: Provided, however, that in case proceedings are instituted hereunder on the relation of any private citizen, such relator shall give bond to the satisfaction of the court to pay all costs which may be recovered against him.

(B. & C. Comp., section 3111, provided for the assessment, by the sheriff, of property which had been omitted from the current roll or the preceding year's roll. The two sections last above provide for the addition of omitted property for the current and two preceding years, by any officer having possession of the roll, upon notice to the taxpayer if a resident and if not present. Provision is made for appeal as from assessments corrected by the board of equalization. (See the act as to the board of equalization recommended by this report.) The provisions for appeal and notice obviate the constitutional objections which may be urged against B. & C. Comp., section 3111, at least as far as residents and those having notice are concerned. See 154 Ind. 196; affirmed 183 U. S. 300. The two sections are modeled after Indiana.)

(Time for payment of taxes—Penalty—Interest—Rebate.)

Section 26. Taxes legally levied and charged in any year may be paid on or before the first Monday of April following, and if not so paid they shall become delinquent: Provided, however, that if one half of the taxes against any particular parcel of real property, or the taxes on personal property charged against any individual, be paid on or before the said first Monday of April, then the time for the payment of the remainder of such tax may be extended to and including the first Monday of October next following, but if the remaining one half of such tax be not paid on or before the first Monday of October then such remaining half shall be delinquent, and, besides the penalty, interest thereon shall be charged and collected at the rate of twelve per centum per annum from the first Monday of April preceding; and upon all delinquent taxes there shall be collected from the taxpayer of such taxes, for the benefit of the county, ten per centum as a penalty, and for the benefit of the county or other corporation which shall have an interest in any portion of such taxes interest at the rate of twelve per centum per annum on such taxes from the day on which they become delinquent until their payment: Provided further, that there shall be an allowance of three per centum rebate upon any tax paid on any separate parcel of real property, or upon the personal property charged to any individual as aforesaid, on or before the fifteenth day of March next prior to the date when such tax would become delinquent if not paid.

(B. & C. Comp., section 3106, no change.)

(Personal property tax, levy and sale—Personalty tax charged to realty.)

Section 27. On or immediately after the first Monday of May in each year the tax collector shall proceed to collect all taxes levied in his county upon personal property, of which one half was not paid as hereinbefore provided on or before the first Monday of April, together with the penalty and interest. He shall levy upon sufficient goods and chattels belonging to the person or corporation charged with such taxes, if the same can be found in the county, by taking them into his possession, to pay such delinquent taxes, together with interest, accruing interest, penalties and other lawful charges; and shall immediately advertise such goods and chattels for sale by posting written or printed notices of the time and place of sale in three public places in his county not less than ten days prior to such sale, and if such taxes, interest, and penalties shall not be paid before the time appointed for such sale the tax collector shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay such taxes, interest, and penalties and shall deliver to the purchasers thereof at such sale the property so sold to them respectively, and such sale shall be absolute; and the tax collector shall proceed in like manner, on and after the first Monday in November, to collect the residue of taxes charged against personal property remaining delinquent on his roll. In like manner he shall levy upon and sell the goods and chattels of any person or persons removing from the county without paying all taxes charged against them. Whenever after delinquency, in the opinion of the tax collector, it becomes necessary to charge the tax on personal property against real property in order that such personal property tax may be collected, such tax collector shall select for the purpose some particular tract or lots of real property owned by the person owing such personal property tax, and shall note upon the tax roll opposite such tract or lots the said tax on personal property, and said tax shall be a lien on such real property from and after the time the said tax on personal property is charged against the said real property, and shall be enforced in the same manner as other real estate tax liens.

(B. & C. Comp., section 3107, adding provision for charging personal property taxes on real estate, which is borrowed from Washington. Consolidates B. & C. Comp., section 3137.)

(To be continued next week)

Uncle Abner's Idea.
City Nephew—Uncle Abner, some of the city people accuse country folks of eating with their hands. You don't eat with your hands, do you?

Uncle Abner—Wal, I should say not, my boy. I always make the hired men eat out in the kitchen.

IN THE NATIONAL HALLS OF CONGRESS

Friday, January 25.

Washington, Jan. 25.—Resolutions to check naval officers from "lighting a fire under senators and representatives to compel the enactment of the naval personnel bill at this session" were presented in the senate today by Hale, and, after causing a snappy debate of short duration, went over for future consideration. Hale's resolution cites the president's order forbidding government employes to "lobby," and directs an inquiry by the secretary of the navy to ascertain whether the order is being violated.

The urgent deficiency appropriation bill, carrying \$279,000 as it came from the house and authorizing by a senate amendment a loan of \$1,000,000 to the Jamestown Exposition company, was passed. The latter part of the day was devoted to the disposition of pension bills.

Washington, Jan. 25.—The house today passed a number of bills of a local nature, including 830 private pension bills. The agricultural appropriation bill was then taken up and, while it was under consideration, Kahn, of California, addressed the house on fire insurance companies and, their relation to the city of San Francisco, before and after the earthquake and fire. The question of the free distribution of garden seeds occupied the rest of the day.

There was a general debate on the committee provision appropriating \$238,000 for the purchase and testing of new, rare and uncommon seeds, bulbs, trees, shrubs and vines, and omitting the usual appropriation for the purchase of ordinary flower and garden seed for distribution.

Thursday, January 24.

Washington, Jan. 24.—The session of the senate today was held entirely with reference to the death of Mr. Alger. Dr. Edward Everett Hale delivered a special prayer, and after the reading of the journal of yesterday was completed Senator Burrows presented resolutions expressing regret and sorrow at the sudden death and providing for a special committee of 12 senators to represent the senate at the funeral in this city and attend the body to Detroit. The resolutions were agreed to, and on motion of Senator Burrows the senate at 12:17 adjourned as a further mark of respect.

Washington, Jan. 24.—The house today voted to abolish all the pension agencies throughout the country, 18 in number, and centralize the payment of pensions in the City of Washington. This action was taken on the pension appropriation bill after spirited opposition on the part of those having pension agencies in their states.

The pension appropriation bill, carrying \$138,000,000 in round numbers, was passed.

A message from the president was read relative to insurance, and at 3:30 o'clock, out of respect to the memory of the late Senator Alger, of Michigan, the house adjourned.

Wednesday, January 23

Washington, Jan. 23.—The senate today accepted the proposition of the house of representatives to increase the salaries of senators, representatives and territorial delegates to \$7,500 annually and those of the vice president, the speaker of the house and members of the president's cabinet to \$12,000. This action was taken by a vote of 53 to 21 and followed a discussion of nearly three hours.

Senator Albert J. Beveridge, of Indiana, addressing the senate today on his bill to prohibit the transportation in interstate commerce of the products of child labor, declared that the census shows that nearly 2,000,000 child bread winners under 15 years of age are now at work.

Washington, Jan. 23.—The river and harbor appropriation bill, which was reported to the house today by the committee on rivers and harbors, carries an appropriation aggregating \$83,466,188. Of this sum \$34,601,612 is appropriated in cash, to be available between July 1, 1907, and July 1, 1908, and \$48,834,256 is authorized for continuing contracts, no time limit being fixed as to when it shall be expended. The bill will probably not be considered by the house until next Monday.

This bill is a record breaker in size, exceeding by many millions the amount allowed for river and harbor improvements in any previous congress.

Fight for Pension Agencies.

Washington, Jan. 23.—Representative Dalzell, of Pennsylvania, stated today that he intends to organize a fight against the abolition of nine of the 18 pension agencies of the United States. The house committee on appropriations has reported a bill appropriating for only nine of the present agencies, and the members of the committee defend the action on the ground of economy. Dalzell says it would be far more economical to pay all pensions from Washington, and will take the stand that all the present agencies should go.

Tuesday, January 22.

Washington, January 22.—The senate today passed the compromise Foraker resolution authorizing the committee on military affairs to investigate the facts of the affray at Brownsville on the nights of August 13 and 14 last, without questioning "the legality or justice of any act of the president in relation to or connected with that affray." This action came after the subject had been under consideration almost daily since the first day of the present session of congress, and every phase of the question had been discussed on all sides.

Washington, Jan. 22.—The house today passed the diplomatic consular appropriation bill, which carries a total of \$3,138,000, and the military academy appropriation bill, carrying \$1,954,483.

During the consideration of the diplomatic bill, speeches were made by Sherry of Kentucky, on the "treaty making power," by Sladen, of Texas, who urged a more liberal recognition of the South in the matter of diplomatic appointments, and by Longworth, of Ohio, who spoke in favor of the United States owning the residences of its foreign representatives. Cousins, of Iowa, made the opening speech in explanation of the measure.

Monday, January 21.

Washington, Jan. 21.—A spectacular speech by Senator Tillman was the chief feature of an exciting day in the senate. The South Carolina senator's effort was a reply to the recent criticism of himself by Spooner. He began with a satirical picture of the senate as a minstrel show, which he later said was his first and last attempt to be "funny," an attempt which at its conclusion brought a stinging denunciation from Carmack in resentment of allusions to him.

This was preceded by a serious reply from Spooner on the attitude taken by Tillman on the race problem, all finally resulting in a session of nearly two hours behind closed doors.

The secret session was followed by a brief open one, in which Tillman made a profuse apology to Carmack, to all senators whom he had brought into his "first essay in the line of humor," and finally to the entire senate.

The Brownsville affair was the subject of controversy, and the day began with the announcement of a compromise resolution, which brought Republican and Democratic senators together on the basis of ordering an investigation of the facts of the affray without bringing into question the authority of the president to dismiss the negro troops. The resolution was submitted to and approved by the president at a conference yesterday.

After the speeches and mutual apologies had been made, Foraker attempted to get a vote on his resolution. Objection was made and the matter will be taken up tomorrow.

Washington, Jan. 21.—The house today pronounced unanimously in favor of enlarging and making more efficient field and coast artillery by passing the bill for that purpose.

An interesting political discussion grew out of the passage of the so-called "political purity" bill, prohibiting corporations from making money contributions in connection with elections.

A bill was passed authorizing the secretary of Commerce and Labor to investigate and report upon the "industrial, social, moral, educational and physical condition of woman and child workers in the United States." The measure has already passed the senate.

After the passage of a number of bills under suspension of the rules, the house passed the District of Columbia appropriation bill.

Abolish Free Seed Graft.

Washington, Jan. 23.—The house committee on agriculture today decided to recommend the discontinuance of free seed distribution by congress. Instead of appropriating the customary \$250,000 for this purpose, the committee will advise in the report upon the agricultural bill, which it is now preparing, that this sum of money be used for the purchase of rare seeds to be distributed by the department of Agriculture.

Alaska Indians for Chemawa.

Washington, Jan. 22.—Senator Fulton secured the adoption of an amendment to the Indian appropriation bill permitting the education of Alaska Indian children at the Chemawa Indian school.

McCaskin to Be Major General.

Washington, Jan. 23.—It is semi-officially announced that Brigadier General William McCaskin, commanding the department of Texas, will be promoted to the grade of major general on the statutory retirement April 14 next of Major General James F. Wade. The present understanding is that Colonel Charles B. Hall, Thirteenth infantry, in command of the infantry and cavalry school at Fort Leavenworth, Kas., will be appointed to the vacancy in the list of brigadier generals, which will occur early in March.