

# Proposed Oregon Tax Law

(Continued from last week)

(Real estate tax a lien—What to include—Priority—Effect of sale.)

Section 28. All taxes which may be hereafter lawfully imposed, charged, or levied upon real property, including taxes on personal property charged upon real property as provided in the preceding section, shall be and they are hereby declared to be a lien upon such real property from and including the day on which the warrant authorizing the collection of such taxes upon real property is issued, and from and after the time the said taxes upon personal property are so charged upon real property, until they should be paid, or until the title shall be vested in the purchaser upon sale for such taxes. Such liens shall include all costs, penalties, charges, and expenses on, of and concerning such taxes which by the provisions of law shall accrue, attach, or be made. Such liens shall have priority to and shall be fully paid and satisfied before any and every judgment, mortgage, or other lien or claim whatsoever, except the lien for a tax for a subsequent year; and every certificate of delinquency, sale for taxes, or transfer of property under a tax judgment sale, whether void or ineffectual for any other purpose or not, provided only that the consideration required by law shall have been paid therefor, shall be deemed to assign to and vest in the holder, purchaser, or transferee the lien herein prescribed.

(B. & C. Comp., section 3108, no change, except to add personal taxes which have been charged upon real property, and to substitute "tax judgment sale" for "tax sale" to conform the section to the tax certificate of delinquency plan.)

(Foreclosure—Summons or notice.)

Section 39. Any time after the expiration of three years from the first date of delinquency of any tax included in a certificate of delinquency the holder of such certificate may cause summons to be served on the owner of the property described in the certificate, notifying the owner that he will apply to the circuit court of the county in which such property is situated for a decree foreclosing the lien against the property mentioned in such certificate. Such summons shall contain—

1. The title of the court, the description of the property, and the name of the owner of the legal title thereof as the same appears of record, if known, the name of the holder of the certificate, the date thereof, and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amounts.

2. A direction to the owner of the legal title of the property as the same appears of record, if known, and of any other person or persons who may have some interest in or lien or claim upon the property, and whom the holder of said certificate may desire to make co-defendants, summoning him to appear within sixty days after service of summons or notice, exclusive of the day of service, and defend the action or pay the amount due; and, when service is made by publication, a direction as aforesaid summoning him to appear within sixty days after the date of the first publication of the summons, exclusive of the day of said first publication, and defend the action or pay the amount due.

3. A notice that, in case of failure to do so, a decree will be rendered foreclosing the lien of such taxes and costs against the land and premises named.

4. A summons shall be subscribed by the holder of the certificate of delinquency, or by some one in his behalf, and residing within the state of Oregon, and upon whom all process and papers in the proceeding may be served with the same force and effect as if personally served on the holder of said certificate within this state.

5. A copy of said summons shall be delivered to the tax collector. Thereafter, when any owner of real property or person interested therein seeks to redeem as provided in this act, the tax collector shall ascertain the amount of costs accrued in foreclosing said certificate and include said costs as a part of the redemption to be paid.

The proceeding provided by this act for the foreclosure of all certificates of delinquency issued pursuant to this act shall be commenced within six years from the date of the original delinquency, and not afterwards.

(Service of summons.)

Section 40. Summons shall be served and returned in the same manner as summons in a civil action is served in the circuit court.

(Interested persons may pay before execution of deed.)

Section 43. Any person owning an interest in lands or lots upon which judgment and decree is prayed, as provided in this act, may, in person or by agent, pay the taxes, assessments, penalties, interest, and costs due thereon to the tax collector of the county in which the same are situated at any time before the execution of the deed, and for the amount so paid he shall

have a lien on the property liable for taxes, assessments, penalties, interest, and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment.

(Appeal—Appeal bond—Procedure.)

Section 47. Appeals from the final order, judgment, and decree of the court may be taken to the supreme court by giving notice thereof orally in open court at the time of the rendition of the judgment, decree or final order, or by giving written notice thereof at any time within thirty days after the rendition of said order, but not thereafter. The manner of taking and perfecting appeals to the supreme court and the proceedings thereon, and the determination and disposal thereof, shall conform to and be governed by the statutes for taking appeals in equitable causes, except in so far as this act may otherwise provide. But no appeal shall be allowed the defendant from any judgment, decree, or final order for the sale of lands or lots for taxes, and no bond given on appeal shall operate as a supersedeas, unless the defendant taking such appeal shall, within the time allowed within which to file an undertaking on appeal, also deposit with the county clerk an amount of money equal to the amount of the judgment and costs rendered in such cause by the circuit court. If, in case of an appeal, such judgment, decree, and final order be affirmed, in whole or in part, the supreme court shall direct that the amount deposited with the county clerk as aforesaid, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. Thereupon it shall be the duty of such county clerk to apply so much of the amount deposited with him as aforesaid as shall be necessary to satisfy the amount of the judgment, decree, and final order. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, penalties, interest, and costs, or any part thereof, in said proceedings, the county clerk shall pay over to the party who shall have made such deposit, or his legally authorized agent or representative, the amount of the deposit, and in any event shall refund so much thereof as shall remain after the satisfaction of the judgment, interest, and costs against the land or lots in respect to which such deposit shall have been made.

(B. & C. Comp., section 3144, extended to include redemptions.)

(Payment of tax by occupant or tenant.)

Section 68. When any tax on any real estate shall have been paid by or collected from any occupant or tenant when there is some other person who, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover by action the amount which such person should have paid, with interest hereon; or he may retain the same out of any rent due or accruing from him to such person for real estate on which such tax is so paid.

(B. & C. Comp., section 3145, no change.)

(Repealing section.)

Section 79. That chapters 5, 6, and 7, of title XXX of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton; and sections 4, 5, 6, 7, 8, 9, 10, 11, and 12 of an act approved December 24, 1903, and found upon page 4 et sequitur of the General Laws of the Special Session of 1903; and an act entitled "An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 12, 1903; and an act entitled "An act to amend an act entitled 'An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon,' approved February 12, 1903, and to declare an emergency," approved December 24, 1903 and chapters 7, 53, 145, 156, 162, and 183 of the General Laws of Oregon, 1905; and an act filed in the office of the secretary of state December 24, 1903, entitled "An act to amend section 3122 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon;" and an act entitled "An act to amend section 3091 of the Codes and Statutes of Oregon, as annotated by Charles B. Bellinger and William W. Cotton, and giving the apportionment or revenues for the state among the several counties, and defining the method or proceeding in making the state apportionment," approved February 24, 1903; and all other acts and parts of acts amendatory of any of the acts and sections above set forth, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed: Provided that the repeal of section 3086 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, shall not affect the duplicate thereof, section 3374 of said Codes and Statutes of Oregon, as the same is amended by an act approved February 24, 1903, and found upon page 214 of the General Laws of Oregon, 1903.

(Holder of certificate must pay taxes—Forfeiture.)

Section 48. Every purchaser of a certificate of delinquency shall, before applying for judgment and decree of foreclosure, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate, and any prior taxes that may remain due and unpaid on said property. If any purchaser of delinquent certificates shall suffer a subsequent tax to become delinquent, and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall, at the time of obtaining his certificate of delinquency, redeem said first certificate of delinquency outstanding thereon to the date of said redemption, and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency, and draw interest at the rate of fifteen per cent per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property shall, on notice from the tax collector, surrender said certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser. Provided, that this section shall not apply to counties or municipalities.

(Publication as costs.)

Section 52. In case any person shall be compelled to publish a notice in a newspaper under the provisions of this act, then, before any person who may have a right to redeem the lands or lots from sale shall be permitted to redeem, he shall pay to the officer who by law is authorized to receive such redemption money the amount paid for publishing such notice, for the use of the person compelled to publish such notice, as aforesaid.

(Fees.)

Section 56. 1. The tax collector shall, upon the issuance of a certificate of delinquency, collect fifty cents. 2. For making a deed, to include not more than ten tracts or lots, including all services rendered, including sales and posting notices, three dollars. 3. The county clerk shall, upon filing application for judgment, and for all services rendered to and including judgments, collect two dollars. 4. The clerk of the court shall collect from each contestant at the time of filing such con-

test five dollars.

(Assignment by owner.)

Section 60. Certificates of delinquency shall be assignable in law, and an assignment thereof shall vest in the assignee or his legal representatives all the right and title of the original purchaser.

(Taxes void six years after delinquency.)

Section 66. All taxes heretofore or hereafter levied by any county, city, town, school district, road district, port or other municipal taxing agency or district of the state of Oregon, after the expiration of six years from the time when such taxes are delinquent, shall be void: Provided that this section shall not be construed as affecting any right acquired under or by virtue of the issuance of a certificate of delinquency provided for in this act.

(Lien creditor may pay tax.)

Section 67. Any person who has a lien by mortgage, or otherwise, upon any land on which the taxes have not been paid may pay or redeem such taxes and the interest and charges thereon; and the receipt of the person authorized to receive such tax or redemption money shall constitute an additional lien on such land to the amount therein specified, and the interest and charges thereon; and the amount so paid, and the interest and charges thereon, shall be collectible with, as part of, and in the same manner as the amount secured by the original lien.

(B. & C. Comp., section 3144, extended to include redemptions.)

(Payment of tax by occupant or tenant.)

Section 68. When any tax on any real estate shall have been paid by or collected from any occupant or tenant when there is some other person who, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover by action the amount which such person should have paid, with interest hereon; or he may retain the same out of any rent due or accruing from him to such person for real estate on which such tax is so paid.

(B. & C. Comp., section 3145, no change.)

(Repealing section.)

Section 79. That chapters 5, 6, and 7, of title XXX of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton; and sections 4, 5, 6, 7, 8, 9, 10, 11, and 12 of an act approved December 24, 1903, and found upon page 4 et sequitur of the General Laws of the Special Session of 1903; and an act entitled "An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 12, 1903; and an act entitled "An act to amend an act entitled 'An act to amend section 3098 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon,' approved February 12, 1903, and to declare an emergency," approved December 24, 1903 and chapters 7, 53, 145, 156, 162, and 183 of the General Laws of Oregon, 1905; and an act filed in the office of the secretary of state December 24, 1903, entitled "An act to amend section 3122 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon;" and an act entitled "An act to amend section 3091 of the Codes and Statutes of Oregon, as annotated by Charles B. Bellinger and William W. Cotton, and giving the apportionment or revenues for the state among the several counties, and defining the method or proceeding in making the state apportionment," approved February 24, 1903; and all other acts and parts of acts amendatory of any of the acts and sections above set forth, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed: Provided that the repeal of section 3086 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, shall not affect the duplicate thereof, section 3374 of said Codes and Statutes of Oregon, as the same is amended by an act approved February 24, 1903, and found upon page 214 of the General Laws of Oregon, 1903.

(Saving clause.)

Section 80. That, notwithstanding anything to the contrary in this act contained, all laws heretofore in force are continued in force and effect until all things and acts in and about the assessment, apportionment and levy of taxes upon the basis of ownership of property on the first day of March, 1907, and the assessment, apportionment, levy, and collection of taxes, and proceedings incident thereto, made or commenced prior to March 1, 1907, except as specified in section 55 of this act, have been fully and duly done and performed as fully as if this act had never been enacted, but the taxes levied on the basis of ownership of property on the first day of March, 1907, shall be collected as herein provided. This act shall not be construed to inhibit or take away the power of counties, incorporated cities or towns, school district, road districts, ports or other municipal corporations or agencies to levy such rate or amount of general or special taxes as now or heretofore by law they may be permitted or required to levy.

# PROCEEDINGS OF OREGON LEGISLATURE

Friday, February 8.

Salem, Feb. 8.—The house this morning passed a bill revoking all franchises in cities granted by the state, and placing the power of renewal entirely in the hands of the various municipalities. Hopes of Hood River for the creation of a new county in its territory went glimmering when the senate this afternoon indefinitely postponed the bill creating Cascade county.

Among the bills passed by the senate today were: For voting machines, making it a felony to entice a child under 18 years for immoral purposes, and appropriating \$15,000 for the experiment station at Union.

The proposed change in the primary election law will be referred to the people for their decision according to a clause today inserted by Bailey, its author.

By just one vote the house today granted the request for the people to again vote on the woman suffrage question.

The remainder of the session will be strenuous for the lawmakers. No other legislative session in years was further behind in its work than the assembly now doing business at the capital city.

President Haines was presented with a gavel today similar to that given Speaker Davey a few days ago.

In the senate today five new bills were introduced. The senate has received 207 bills and the house 369.

Thursday, February 7.

Salem, Feb. 7.—The senate today voted to create a board of regents to select two normals to be continued and to abolish the others. As the house has turned down two similar bills it is doubtful if the senate bill will get through the lower house. The joint committee on ways and means has decided to favorably report appropriations for the Ashland, Weston and Monmouth schools.

The Jones bill appropriating \$300,000 for free locks at Oregon City, contingent on the United States increasing the same to enough either to buy the present locks or build new ones has warm support in the house and the prospects of its passing are bright.

The senate today refused to adopt a minority report adverse to an amendment to statement number one. This indicates that Bailey's bill to amend the statement number one section of the direct primary law will be passed by the senate, for the 16 votes are enough to carry the bill. Bailey's bill provides for a change in statement number one so as to make it pledge the signer to vote for that candidate for United States senator who shall receive the highest vote for the party to which the signer belongs.

During the day the house passed four bills and at a session tonight 33 were passed. Thirteen new ones were introduced.

Representative Jones, of Polk, introduced a proposed constitutional amendment providing that the people again vote on woman suffrage at the June, 1908, election.

A house bill creating the Twelfth Judicial district of Gilliam, Wheeler and Sherman counties was passed.

Wednesday, February 6.

Salem, Feb. 6.—The bill appropriating \$150,000 for the Seattle fair has been amended to make the amount \$100,000.

Seventeen new bills were presented in the house and but three in the senate.

Huntley's corrupt practices bill, to regulate elections, was given a knock-out blow today in the house by indefinite postponement.

Land grabbers have descended upon the legislature and are determined to have measures passed which will compel the state to issue deeds upon the fraudulent land sale certificates and also compel the state to pay interest upon the money paid to the state by the persons who procured the certificates.

Normal schools are very much unsettled in the legislature and nobody has a clear foresight as to what will be done. It seems probable, however, that Drain and Monmouth will be abandoned. The question will come up in the house next Wednesday.

The ways and means committee of both houses this afternoon voted to appropriate \$125,000 annually for the next two years for the University of Oregon. This is about \$45,000 more than appropriated two years ago.

The appointment of three railroad commissioners by the governor, two to serve until 1908 and one to serve until 1910, and their successors to be elected by the people, is the substance of an amendment which the joint committee on railroads agreed upon today, and which will be inserted in the Chapin bill before it is reported back to the house. The committee also decided to reduce the salaries of commissioners from \$5,000 to \$4,000, and to provide for the payment of traveling expenses, instead of having the commissioners pay their own expenses.

Among the senate bills passed today were: To give laborers prior lien on logs, lumber, etc.; raising to \$7,500 the

amount that may be recovered for acts causing death; for garnishment of wages of public officers and employees.

The senate killed seven bills and the house ten today. The majority of the bills were covered by other measures that had been previously introduced and considered in committee.

Tuesday, February 5.

Salem, Feb. 5.—Another bill has been introduced to compel holders of land grants from the government to sell the land at \$2.50 per acre and in tracts not exceeding 160 acres.

The house passed a bill prohibiting the granting of a liquor license to any one who has been convicted of selling liquor to minors.

Another house bill passed prohibits any but members from wearing badges of secret orders.

A new bill in the senate makes the Associated Press a common carrier.

A new house bill provides that officers must not wink at violations of state laws and provides for punishment of such officers.

A gavel presented to Speaker Davey today contained five kinds of wood: Oregon grape, the state flower; apple, from a seedling planted at Vancouver in 1825; cherry, from a seedling started in Iowa in 1845 and transplanted to Oregon in 1847; service berry, from near Oregon City, the first territorial capital; yew, from Champoug, the site of the first American civil government on the Pacific Coast.

The bill for the transportation of convicts by prison guards instead of sheriffs was defeated in the senate.

Twenty-one new bills were introduced in the house today and eight in the senate.

Monday, February 4.

Salem, Feb. 4.—By a vote of 24 to 1 the senate adopted the house joint memorial asking congress to submit to a vote of the people a proposition to elect senators by direct vote.

Two constitutional amendments were adopted by the house today. Originally they were those of the state tax commission providing for taxation of property by classes of subject.

The senate passed the house fertilizer inspection bill over the veto of the governor. This is one of the bills vetoed at the close of the 1905 session and has already passed the house.

A bill to repeal the anti-scalping law was defeated in the house by a vote of 28 to 26, six members being absent.

Two bills were killed in the senate by indefinite postponement. They were: Giving effect to unrecorded deeds, and creating Clark county.

The senate passed a joint memorial demanding that granted lands be sold for not more than \$2.50 per acre.

The senate sustained the governor in his veto of the board of control bill of the 1905 session. All the other vetoed senate bills were indefinitely postponed.

Clatsop Courthouse Contract.

Astoria—John Hastie, of the firm of Hastie & Dougan, of Seattle, has been here and signed a contract with the county court for the completion of the new courthouse for the sum of \$9,599. Work is to be commenced about March 1 and finished on or before December 1.

PORTLAND MARKETS.

Fruits—Apples, common to choice, 50@75c per box; choice to fancy, \$1@2.50; pears, \$1@1.50.

Vegetables—Turnips, \$1@1.25 per sack; carrots, \$1@1.25 per sack; beets, \$1.25@1.50 per sack; horseradish, 7@8c per pound; sweet potatoes, 3½c per pound; cabbage, 2½c per pound; cauliflower, \$2.50 per dozen; celery, \$3.50 @4 per crate; pumpkins, 2c per pound; squash, 2c per pound; sprouts, 8c per pound.

Onions—Oregon, \$1@1.35 per hundred.

Potatoes—Oregon Burbanks, fancy, \$1.40@1.50; common, \$1@1.25.

Wheat—Club, 68c; bluestem, 70c; valley, 66@67c; red, 66c.

Oats—No. 1 white, \$29; gray, \$28. Barley—Feed, \$22 per ton; brewing, \$23; rolled, \$24@24.50.

Rye—\$1.40@1.45 per cwt.

Corn—Whole, \$26; cracked, \$27 per ton.

Hay—Valley timothy, No. 1, \$14@15 per ton; Eastern Oregon timothy, \$17@18; clover, \$9; cheat, \$9; grain hay, \$9@10; alfalfa, \$14.

Butter—Fancy creamery, 32½@35c per pound.

Butter Fat—First grade cream, 36c per pound; second grade cream, 2c less per pound.

Eggs—Oregon ranch, 39½c per dozen.

Poultry—Average old hens, 12½@13c per pound; mixed chickens, 11½@12c; spring, 13½@14; old roosters, 9@10c; dressed chickens, 14@15c; turkeys, live, 17 @17½c; turkeys, dressed, choice, 20@21c; geese, live, 10@12c; ducks, 16@18c.

Veal—Dressed, 5½@9c per pound. Beef—Dressed bulls, 2@3c per pound; cows, 4@5c; country steers, 5@5½c. Mutton—Dressed, fancy, 8@8½c per pound; ordinary, 6@7c. Pork—Dressed, 6@8½c per pound.