"THE PEOPLE'S PAPER."

SALEM, OREGON, TUESDAY, JANUARY 12, 1892.

"TO-DAY'S NEWS TO-DAY."

NO. 9.

READY FOR 1892! PATTON'S State Street Book Store

-- Displays this morning, an elegant line of --

BLANK

Memorandums, Receipts, Notes, Excelsior Diaries for 1892. Inks, Mucilages and

OFFICE EQUIPMENTS GENERALLY.

You will save money by selecting from this immense stock.

25 Per Cent. off the Regular Price

OF ALL ALBUMS, TOILET SETS, TOYS, ETC.

SOME BARGAINS

FOR THE NEXT TEN DAYS AT THE RACKET STORE,

161 Commercial Street. E.F. OSBURN,

---CLEARANCE

MEN AND BOYS CLOTHING.

20 Boys' Satinet Overcoats with capes—ages 4 to 9 \$ 4 00 25 Mens' Long Blue Chinchilla Ulsters..... 8 00 20 Mens' Fine Mackintoshes...... \$9 and 12 00 50 Boys' Knee Suits-Cottonade - age 4 to 10.. 1 00 " " Jeans

25 Mens' Cottonade Suits, all sizes..... 6 00 Sole agents for Kerrs ix Cord Cotton, R & G Corsets—warranted, M. C. & Co.'s Kid Gloves—warranted.

CAPITOL ADVENTURE CO., OPERA HOUSE BLOCK.

WELLER BROS.

HEAD QUARTERS FOR RED STAR-

COMPRESSED

YEAST.

At the old Stand, next door to Post Office.

DINING CHAIRS

Fancy Rockers

AND

ODD PIECES

Solid comfort in every one.



SOMETHING NEW!

Pioneer Crocery Store

(Established in 1857.)

Having done a large credit business, for the last 34½ years, and, as times have changed, making it necessary to sell groceries at a very low margin, I propose to adopt a new plan, commencing on January 1, 1892, and sell for

CASH ONLY.

AT BEDROCK PRICES.

MORE CREDIT

A general slaughter on crockery, imported china ware, glassware, lamps, etc. As I have an immense stock of this line to arrive in March and April, I am compelled to make room by closing out the present stock. Now is the time for the ladies to replenish their houses in this line, while they can get bargains. All knowing themselves indebted to me are requested to call and act-

tle on the first of the year. JOHN G. WRIGHT,

227 and 229 Commercial St.

for Infants and Children.

"Castoria is so well adapted to children that I recommend it as superior to any prescription known to me." H. A. Archen, M. D., 111 So. Oxford St., Brooklyn, N. Y.

CARLOS MARTYN, D. D.,

EDWIN F. PARDER, M. D.,

Churchill Sash, Door & Manufacturing Co. Sash, Doors, Blinds & Mouldings, Turning & Scroll Sawing.

-House Finishing made to order. New DEY KILN, by which we can always keep a full supply of seasoned stock of al kinds. Agricultural Works, Corner of Trade and High streets, Salem, Oregon.

IRA ERB

Sash and Door Factory Front Street, Salem, Oregon.

The best class of work in our line at prices to compete with the lowest. Only the best material used.

always ready for orders. Sell and deliver wood, hay, coal and lumber. Of fice State St., opposite Salem Iron works. Drays and trucks may be found throughout the day at

B. F. DRAKE, Proprietor. T. G. PERKINS, General Superintendent SALEM IRON WORKS,

Manufactures STEAM ENGINES, Mill Outfits, Water Wheel Governors, Fruit Drying Outfits, Traction Engines, Creating, etc. Farm machinery made and repaired. General agents and manufacturers of the celebrated Wahlstrom Patent Middlings Purifier and Reels. Farm machinery made and repaired.

C. G. GIVEN, THE CASH SHOE Dealer has removed to 289 Commercial street, one door north of Gilbert & Patterson, where he has bargaius than ever. Repairing a specialty,

BREWSTER & WHITE. Flour, Feed, Hay, Straw and Barley Chop. LOWEST PRICES AND FREE DELIVEYR 91 COURT STREET.

Plumbers and Tinners,

247 Commercial street, Salem. Garden Hose and Lawn Sprinklers. A complete line of Stoves and Tinware, Tin roofing and plumbing a seccialty. Estimates for Tinning and Plumbing Furnished.



PIANOS, ORGANS,

-MUSICAL MERCHANDISE. P. H. EASTON & CO.,

310 Commercial St., Salem.

Music furnished for balls, receptions, etc.

THE LAW SUSTAINED is allowable to give some weight to those general considerations of pub-

Remarks of Hon. L. Bilven the time of its enactment," that is, Before the State Board.

WHO MAKE THE ANNUAL TAX LEVY

An Exhaustive Legal Review to this statute: "There shall be within Sustain the State Board of Equalization.

The Conspiracy of the Tax Dodgers Overthrown-The Will of the People Should be Preserved.

Mr. Bilyeu said: Mr. Chairman, gentlemen of the board, I appear before this board in behalf of the state board of equalization, and as a taxby your permission, the questions that I understand are now under consideration by the board. I understand that parties who have appeared before this board, represented by attorneys, claimed and now claim

the question before you? "It is." I desire to state to the board beare as to whether or not the act of or deducted from the assessed valua- order that an equal levy may be officer is to act, if the power is subject matters to-wit: the taxation shall be the duty of the secretary of state purposes. ployed in the enactment itself, we thereof as it stands"-where? On county purposes. Is that the to equalize the tax and this enact-

that question. not be determined with certainty some of them perhaps, at least-were the tax roll or that roll from which meets the requirements-it meets by looking at the language alone it interested in having a levy as low as the taxes are to be collected, until that test. If a deed is given today

lle policy which we may presume that the legislature had in mind at gentlemen, we take into consideration the object and purpose of thatwe may presume that the legislature had in comtemplation and in mind at the time of its enactment that it had become necessary to equalize the taxes. I will read a portion of the state a state board of equalization which shall consist of one

in this state, and who shall be

legislature. If we can do that, has been equalized by the county is, that ends the controversy. gentlemen, we have eliminated court, and shall also add to or deduct Now then we will approach the what the board must do by these from the controversy every legal from such class of personal property next proposition, that is, whether rolls that come to the secretary of proposition involved, because the inhis county the required per centum or not by this act this board is state. They do not say these rolls courts of this state have already de on the valuation thereof, as it stands empowered and virtually directed shall be certified by the county cided in several cases that where after the same has been equalized by to levy its assessment for state clerks and sent to the state board; the intent of the legislature can be the county court"-that is to say, purposes upon this equalized assess- they come to the secretary of statedetermined it eliminates the ques under the law as it existed before, ment by the state board. As I be has them in his possession—they tion as to whether or not the prior which it is unnecessary for me to understand, the contention of coun- are in his possession all of the time statute has been repealed, or, as to read to you, in the statute as com- cil on the other side, representing they are the rolls so far as comwhether or not that statute is in piled by W. Lair Hill. The county Multnomah county, it is that under pleted, and the state board in pari materia with the latter statute: clerks certify to the secretary of this enactment there is no provis- equalizing the value of the property that is, whether or not these statutes state, they send up the rolls after ion or authority given to the board as assessed in the different counties relating to the same subject matter they have been equalized by the by which they can base their esti shall consider real estate, including are to be construed as one statute. county court and county board; the mation and computation of the town and city lots. It goes on and That is the doctrine as announced by secretary of state receives them and necessary per centum that shall be states after they have done thisour courts in several cases—it is too the plain intent and meaning of this levied upon the property of the telling how they shall arrive at the elementary to discuss before you and law, whether it says so in so many state for state purposes, for the value of the property-raise and I will not take up your time in read | words it does say that this state reason that they must go upon the lower the aggregate given each class, ing authorities upon that proposi- board shall take these rolls, as they assessment rolls as made by the then shall report the returns to the tion. Now allow me, gentlemen, to come to the secretary of state, different counties before they reach secretary of state in tabular form, read from 68 Iowa, page 210, before whether they come into the secretary of state, or, before making a full and complete state-I proceed to analyze the statute upon tary of state's office and take their they are considered by the state which I claim that this board must memoranda from them, or whether board. Now, that cannot be true. necessary in order to enable him to act in the matter of levying these they take the rolls themselves and While they meet us with this certify to the county clerks all over taxes: "Where the language of a inspect them and by that inspection, proposition, I want to meet their the state what has been done-what statute is such that its meaning can- under the law as set out in section 8, propositions fairly and squarely. I mistakes have been corrected; he not be determined with certainty by proceed to correct-equalize means claim you make your levy upon the then has the completed roll in his looking at the language alone it is nothing else in this connection but certified assessment rolls that come possession-you have it with you in allowable to give some weight to correct-or equalize them. They from the different counties, under your office. The secretary of state those general considerations of pub- make their correction and equalizathis enactment, but you make it is the secretary of this board, and,

lic policy which we may presume tion known by this table that is when your assessment roll is com- so far as the secretary of state is that the legislature had in mind at mentioned here in section 9; that pleted. Now, let us go into the concerned, when you are considerthe time of the enactment." Now, equalization or correction is certified controversy and see if that is not ing the subject of taxation, gentlegentlemen, let us proceed upon to by the secretary of the board, the very letter of the law before us. men, he is the secretary of the doctrine, which I per together with the chairman of the The secretary of state, after the board or commission whose duty it sume the board will admit is board and is filed with the secretary state board shall have equalized the is to levy this tax-he has the data, sound, and see if we can, by the of state, and, until that is done under taxes from these assessment rolls the information. It is in his possible. language of this enactment itself, this law and under the intent and as made in the different countles session determine the intent of the legisla- meaning of that act and of the leg- and as equalized by the county Well, they say that under this ture-what was contemplated-what islature, there are no assessment rolls boards, shall notify the county law-the former law-that they was intended—the object to be ef- in this state. They are only par- cierks of the correction that has were to use the rolls as certified to fected by this enactment. Now, tially completed here because the been made by this board. Then by the clerks. Does not be do that? that is a fair proposition, and we county board can only equalize as to what does the county clerk do? When the clerk enters these correccan approach the consideration of individuals within the county. Does he make a new roll? Does he tions in that roll it relates back to this subject with that proposition What was the intent and meaning make a different tax or assessment the very time he must certify to and that I have just read in mind and then of the legislature; what was roll? No. What does he do? He becomes the original roll, and never perhaps arrive at a conclusion on the public policy that was involved simply corrects his roll—that is all until he does that. I am talking in the meaning of the legislature at he does. He corrects it by entering upon one proposition, and that is This is an act entitled "To provide the time they passed this act? We in that original roll-that is the lan- that this statute is a strict complia state board of equalization, to pre- may presume, says the law, we guage of this law-these corrections, ance with the former statute and scribe the manner of its creation and must presume, we must know and these raises in the value or deduction and must presume, we must know and these raises in the value or deduction and must presume, we must know and these raises in the value or deducits powers and duties." This is the do know that there had been a con- tions from the value, that the board I am addressing myself to this act that we have before us. Now, tention in this state for several years, may have directed. Then the roll, proposition—the technically strained take the proposition I have just that there was no equal taxation, for instead of being completed when construction that the counsel that read: "Where the language of a state purposes at least. Why? Be. the clerk certifies to it, is incom- appears before this board undertakes

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member from each judicial district possible in order that their state after the state board has looked over taxes might not be more than some it and corrected it, and the same CAUSE OF EQUAL TAXATION VICTORIOUS chosen as hereinafter provided." other counties. That is the conclu-Now, the legislature created a state sion, gentlemen. We have a right first instance is there, and the same board of equalization. The next to consider this matter. The certificate and the same roll that section that follows this provides supreme court of the state of Iowa was sent to the secretary of state is the manner in which they shall be has announced, and the supreme in his possession, together with a created; the present state board is court of Oregon in other cases, that table that directs him, gives him created by appointment of the chief in construing a statute in law, notice, and, if one member of this executive, and that board existed matters of public policy that were board has notice the board has and does now exist by virtue of this involved in the minds of the legis notice—the secretary of state is the (Special Stenographic Report to THE enactment. Then it prescribes an lature that enacted it must be conouth, and the outh is put in here; sidered in order to get the intent, notice the chairman has notice and and their duties are defined: "Said and, whether it is in the language of you all have notice; and, in fact, the board shall assemble at the state the statute or whether we gather it enactment itself is notice to you, it capitol on the first Tuesday in from these surroundings and these is actual notice of what you must payer and specially in behalf of the county of Lane at the particular request of the county board of that created by this act. They shall it became necessary, in this state at all intents and purposes, in legal county, to discuss before this board, assemble there for what purpose? least it was so considered by the contemplation it is the same original and why? What was the object of legislative assembly of the state of roll and the secretary of state shall this enactment and why was it con- Oregon in 1891, that a state board enter on it these tables. It goes on templated and in the mind of the of equalization was necessary, here and provides that these tables legislature to create this board? Why? In order to equalize the shall contain the data and necessary The next sections go on and define taxes of the state, in order that figures and facts to enable the secrewhat their duties shall be and how each county of this state and the tary of state and this board to make that this board is discharging its they shall proceed; "In the per- property of each county of the its levy. Examine section 9; from duties as a tax commission in com- formance of their duties said board state might respond to its just the table this board has returned to puting and levying the taxes for shall add to the aggregate valuation proportion of the burdens of taxa- you you can make the levy. Why state purposes shall follow the of the real and several kinds or tion. That is the object of the return those tables and our report to statute, or the section of the statute classes of personal property of every statute is it not? Could it have the secretary of state? It is contem-2789 of Hill's Code and cannot, county," The section preceding any other object in view? If that plated and was contemplated by under the law, consider or base that says "Said board in equalizing is true what is necessary in the the legislature that that became a their levy or estimate upon the the valuation of property as assessed premises? If that is gathered, I part of the certified roll as returned assessment as equalized by the in the different counties." "As claim and you will find from the to the secretary of state in the first state board of equalization. Is that assessed;" referring directly, gentle- language I have read from these instance as the certified roll. There men, to the law that existed before. sections, that it is plainly indicated is no new certificate, there is nothing The same law, touching the matter by the language of the act itself- else to be done. fore entering into the discussion of of the value of property, as to the it is a state board of equalization It is not in conflict with the other the questions involved that I shall measure of its valuation, as to how that shall consider, not individual statute; if it were it would repeal approach the question with caution, it should be ascertained, as to how taxation, individual assessments, the other. Now then we cannot and shall discuss the legal questions and who should do it, is left as it but shall take the different classes resist the conclusion that the legisinvolved in the matter, not as an was. Then the next section: "When of property, as returned by different lature had in contemplation and inattorney appearing for a client, but said board" this is section 9, "shall counties of the state. What does tended to create a state board of undertake to give my construction have equalized the different that contemplate? It contemplates, equalization for the purpose of and understanding of the law as it is classes of property," what gentlemen, that you must take into equalizing state taxes. Admit that on the statute books. In order that property? The property assessed, consideration the estimated value proposition, gentlemen, and every we may understand the intent and as appears—and there is only one by the assessors and by the county other question involved in this conmeaning of the law which created way it could appear and that was boards as equalized, the value placed troversy follows as a necessary consethe state board of equalization it from the rolls-"as berein required, upon each class of property in the quence. Why? Because that dismay be well at the onset to lay down the result shall be combined in one respective counties of this state. closes at once the intention of the a few fundamental propositions of table, and the chairman and secre- What for and to what end? In legislature, and the law books say the two questiary shall certify to the secretary of order that a just valuation may be

of the statutes touching the same as equalized by the board; and it may, to the burdens of taxation for necessary for the legislature to go of property in this state. Then, in state to report the action of the It cannot refer to the taxation of after he gets this tabular statement order that we may arrive at a con- board to the several county clerks the counties individually. Why? from the state board of equalization, clusion, and, in order that we may within five days after the adjourn- Because there would be no conten- is in fact to be the secretary and understand what the intent of the ment of said board. The respective tion of that kind. It has direct president of the board; that it shall legislature was when it created the county clerks shall add to"-notice reference to the amount of tax, then go on and use these tables and state board of equalization, defined the language of this statute-"The and the just proportion of tax, that compute the state assessment by its duties and powers, we will look respective county clerks shall add to shall be paid by the property of the them." Why is it not necessary into that enactment and see whether or deduct from each tract or lot of different counties into the state Because we have already found at or not from the language of the real property in his county the re- for a common purpose-which is the very threshold of the investistatute, or from the language em- quired per centum on the valuation for state purposes and not for gation, that the legislature intended can determine the intent of the the assessment roll-"after the same meaning of the legislature? If it ment was for that purpose, and they

tions invoived in this controversy state the rate per cent to be added to placed upon that property and in pointed out by which a ministerial the legislative assembly of 1891 tion of each class of property in the made upon the property of the given him to act, he must act in creating the state board of equaliza several countres, and also the state and that it may respond conformity with the intention of the tion repeals or is repugnant to any amounts of the aggregate valuation equally and uniformly so far as it law makers; that is, it was not on and say "The secretary of state, have stated what nost be done, ment, giving every fact and figure

statute is such that its meaning can- cause each county in the state- plete, is not the official roll, is not to put upon this law. I think it