

## MULTNOMAH COUNTY EDITION

See page 11 for list of those who would have paid graduated taxes on their 1910 assessment, and the amount they would have paid

# GRADUATED SPECIFIC TAX & EXEMPTION AMENDMENT

## HOW PROPOSED PLAN OF TAXING COMMUNITY-MADE VALUES AND EXEMPTING PERSONAL PROPERTY AND IMPROVEMENTS WOULD OPERATE

BY W. G. EGGLESTON

### CONSTITUTIONAL AMENDMENT FOR:

1. Graduated taxes, in addition to regular and special levies, on owners of railroad or other franchise and right of way values amounting to more than \$10,000 in any county.
2. Graduated taxes, in addition to regular and special levies, on owners of water power values and raw-land or community-made land values amounting to more than \$10,000 in any county.
3. Exempting all personal property and improvements from taxes except when the people of a county vote to tax personal property and improvements.
4. Changing the State Board of Tax Commissioners so that it shall consist of the governor, the state treasurer and the secretary of state.

The term "community - made land value" means the "raw-land value," or the value of land due to population and industry. It does not include any part of the value of improvements on the land or in the land in the form of clearings. It is the value that the land would have if it were not cleared.

The term "water power value" means the value of the water power alone, not counting the value of dams, other improvements and machinery.

The term "franchise and right of way values" means the value of a corporation franchise and right of way, not counting the value of road bed, rails, buildings, locomotives, cars and other personal property and improvements produced by labor. A railroad's franchise and right of way are far more valuable than its personal prop-

erty and improvements, and in Oregon the franchise and right of way of a railroad are worth more than the total assessment of all the railroad's property by the State Tax Commission.

The lowest sum on which the graduated tax is levied is \$10,100, on which the graduated tax is 25 cents. The tax increases at the rate of 25 cents on each \$100 up to and including \$20,000, on which the graduated tax is \$25.

At \$20,100 the graduated tax is increased to 50 cents on every \$100 up to and including \$30,000, on which the graduated tax is \$75. At \$30,100 the graduated tax is increased to 75 cents on every \$100 up to and including \$40,000, on which the tax is \$150.

From \$40,000 up to and including \$50,000 the graduated tax is \$1 on every \$100,

and on \$50,000 it is \$250. The graduated tax then increases to \$1.25 on every \$100 up to and including \$60,000, on which the tax is \$375.

At \$60,100 the graduated tax is increased to \$1.50 on the \$100 up to and including \$70,000, on which the tax is \$525. At \$70,100 the tax is increased to \$1.75 on every \$100 up to and including \$80,000, on which the graduated tax is \$700.

From \$80,100 up to and including \$90,000 the tax is increased to \$2 on every \$100, and the graduated tax on \$90,000 is \$900. From \$90,100 the tax is increased to \$2.50 on every \$100 up to and including \$100,000, on which the graduated tax is \$1150. From \$100,100 up the graduated tax is \$30 on every \$1000, or \$3 on every \$100.

Beginning with \$15,500 of assessed value of franchises, rights of way, water power or land—not counting the value of any improvement—and going up by steps of \$10,000, the graduated taxes would be:

Amount.	Graduated Tax.
\$ 15,500	\$ 13.75
25,500	52.50
35,500	116.25
45,500	205.00
55,500	318.75
65,500	457.50
75,500	621.25
85,500	810.00
95,500	1,037.50
105,500	1,315.00

#### Not an Income Tax

The graduated tax is not an income tax, but a tax on ownership of large franchise, right of way, water power or land values created by population and general industry. If any person, firm or corporation has water power, franchises or rights of way assessed as much or more than \$10,100, that owner must pay a graduated tax, in addition to the regular and special levies.

If the land or lots of any person, firm or corporation have a raw-land or community-made value assessed as much as or

a graduated tax, in addition to the regular general and special tax levies.

It is not a land tax, but a tax on the owners of community-made values of land. If a farmer has \$25,000 worth of improved land, but the improvements in the land itself worth \$15,000, he pays no graduated tax. The improvement value in the land is not counted, and no personal property or improvements are taxable under the amendment unless the people of a county decide by majority of those voting on the question to tax personal property and improvements.

This amendment does not tax "Agriculture," which is the farmer's "business." John W. Ackerson, of Clackamas County, had 50 acres of land in 1910. He had 10 acres of improved land assessed \$400, or \$40 an acre, and 40 acres of unimproved land assessed \$400, or \$10 an acre; making \$800 of assessment on "land." Under this amendment his improved land would have been assessed \$10 an acre, the same as his unimproved land, and his raw-land value assessment would have been \$500, instead of \$800. He would have had an exemption of \$300 on the labor he put into clearing his 10 improved acres.

Mr. Ackerson was assessed \$255 in 1910 on his buildings and personal property. But his buildings and personal property are part of his "business," and they would be exempt under this amendment. His total assessment in 1910 was \$1,055, but under this amendment his assessment would have been only \$500. He was assessed in 1910 \$555 on his "business" as a farmer and \$500 on the raw-land value of his 50 acres. This amendment exempts the farmer's "business" and taxes nothing except the community-made value of his land.

The graduated tax will be paid chiefly by those who have very large amounts of community-made land values, or water power or franchise and right of way values. The amount of graduated tax paid by an owner in any county is calculated on the community-made values held by that owner in that county.

more than \$10,100, that owner must pay

## Oregon and California Land Grant

In most of the counties on the west side of the Cascades the Oregon & California Railroad Company has large holdings of unimproved land. Figures showing the number of acres and the assessed value of these lands have been received from ten counties. The amounts, with the graduated tax that would be paid on the assessed values, are as follows:

	Acres	Assessments	Graduated Taxes
Benton .....	53,748	\$ 911,810	\$ 25,504
Clackamas .....	89,383	1,105,555	31,315
Columbia .....	18,102	560,270	14,956
Coos .....	120,850	1,827,327	53,060
Josephine .....	180,326	1,707,045	49,360
Marion .....	33,565	421,965	10,807
Polk .....	37,012	626,060	16,930
Tillamook .....	30,243	141,000	2,380
Washington .....	11,568	90,690	915
Yamhill .....	26,665	193,197	3,943
Totals .....	601,462	\$7,584,919	\$209,170

The graduated tax of \$209,170 on the assessed valuations of the more than half a million acres would be an average of 34 cents an acre, and a fraction less than 28 mills. The 601,462 acres were given to the company on a basis of \$2.50 an acre. The assessed value averages \$12.55 an acre, which means that the people of Oregon have given to those acres an average of \$10.05 an acre since the land was granted to the company, in addition to the \$2.50 an acre created in the land before it was granted.

Under the present tax system, nearly all the value that the people add to those unimproved acres has been taken by the company as its own property. But under the proposed amendment the company will pay to the people a much larger part of the value the people are adding year by year to the company's land.

### Using the Graduated Tax

Under the amendment the amount of graduated tax collected in each county must be applied by the county in the following order: (1) To pay the county's share of the state tax; (2) for the county general school and library fund; (3) for the county road and bridge fund; (4) for

other expenses of the county; (5) for any public purpose approved by the voters of the county.

Would the graduated taxes collected in all the counties be enough for those purposes? Not always, but in most of the counties the corporation graduated taxes alone would more than pay the state taxes of those counties, without counting the other corporation taxes. The following figures show the amounts of all graduated taxes that would have been collected in 16 counties for 1910, and the state taxes paid by those counties:

### Comparison of Graduated Taxes with State Taxes on 1911 Assessments

Assessment figures showing owners of community-made land values amounting to \$10,100 and more have not been received from all the counties. Where these figures have not been received, as in the case of Baker County, only the "Corporation graduated taxes" are given. Except in Clackamas County the corporation graduated taxes are figured on the assessments of corporations made by the State Tax Commission.

For Clackamas County the values of corporation franchises and rights of way for the year 1910 were made by Mr. Edward P. E. Troy, a San Francisco expert, from corporation reports filed with the State Tax Commission. He found that the franchise and right of way values for Clackamas County are about equal to the full assessment made by the State Tax Commission.

It is therefore taken for granted that the assessments of all corporation property made by the State Tax Commission in other counties are no more than the franchise and right of way values would be if they were carefully made, and in some cases it is certain that they would be more, especially where corporations own water power.

Baker—Corporation graduated taxes.....	\$156,375.00
State tax .....	"
Surplus for other purposes.....	"



Benton—All graduated taxes.....	\$ 57,996.00
State tax .....	40,543.50
Surplus for other purposes .....	\$ 17,452.50
Clackamas—All graduated taxes, 1910....	\$384,013.75
State tax .....	105,603.75
Surplus for other purposes .....	\$278,410.00
Clatsop—All graduated taxes.....	\$ 50,569.00
State taxes .....	72,272.25
Graduated taxes would pay more than two-thirds of State tax.	
Columbia—All graduated taxes.....	\$180,284.50
State tax .....	51,515.00
Surplus for other purposes .....	\$128,769.50
Coos—All graduated taxes.....	\$213,254.75
State tax .....	68,663.25
Surplus for other purposes .....	\$144,591.50
Crook—All graduated taxes.....	\$ 60,927.00
State tax .....	39,599.75
Surplus for other purposes .....	\$ 21,327.25
Curry—Assessment figures not received.	
State tax .....	\$ 12,095.75
Douglas—Corporation graduated taxes ..	\$174,644.75
State tax .....	109,611.00
Surplus for other purposes .....	\$ 65,033.75
Gilliam—All graduated taxes.....	\$101,467.75
State tax .....	30,834.25
Surplus for other purposes .....	\$ 70,633.50
Grant—All graduated taxes.....	\$ 14,892.75
State taxes .....	25,497.00
Graduated taxes would pay 58 per cent of State tax.	
Harney—All graduated taxes.....	\$ 63,558.00
State tax .....	25,972.00
Surplus for other purposes .....	\$ 37,586.00
Hood River—Corporation graduated taxes	\$57,111.00
State tax .....	35,430.00
Surplus for other purposes .....	\$ 21,681.00
Jackson—Corporation taxes .....	\$125,848.00
State tax .....	105,331.00
Surplus for other purposes .....	\$ 20,517.00
Josephine—All graduated taxes.....	\$ 99,733.75
State tax .....	38,193.50
Surplus for other purposes .....	\$ 61,540.25
Klamath—Corporation graduated taxes...	\$ 11,416.75
State tax .....	47,464.75
Corporation graduated taxes would pay about one-fourth of State tax.	
Lake—No corporation graduated taxes.	
Other assessment figures not received.	
Lane—Corporation graduated taxes .....	\$ 89,484.00
State tax .....	124,679.00
Corporation graduated taxes would pay 71 per cent of State tax.	

Lincoln—Corporation graduated taxes.....	\$ .....
Corporation graduated taxes would pay 94 per cent of State tax.	
Linn—Corporation graduated taxes.....	\$ 95,857.25
State tax .....	102,117.00
Corporation graduated taxes would pay 93 per cent of State taxes.	
Malheur—All graduated taxes.....	\$ 44,802.25
State tax .....	33,791.00
Surplus for other purposes .....	\$ 11,011.25
Marion—All graduated taxes.....	\$149,824.25
State tax .....	142,712.50
Surplus for other purposes .....	\$ 7,111.75
Multnomah—All graduated taxes, 1910..	\$2,243,506.00
State tax .....	1,093,751.00
Surplus for other purposes .....	\$ 1,149,755.00
Polk—All graduated taxes.....	\$ 91,122.75
State tax .....	59,191.00
Surplus for other purposes .....	\$ 32,021.75
Sherman—All graduated taxes.....	\$ 96,558.25
State tax .....	28,953.00
Surplus for other purposes .....	\$ 67,605.25
Tillamook—All graduated taxes.....	\$194,295.50
State tax .....	49,238.50
Surplus for other purposes .....	\$145,057.00
Umatilla—Corporation graduated taxes ..	\$346,154.75
State tax .....	137,966.75
Surplus for other purposes .....	\$208,188.00
Union—All graduated taxes.....	\$ 99,472.25
State tax .....	71,573.75
Surplus for other purposes .....	\$ 27,898.50
Wallowa—All graduated taxes.....	\$ 57,199.75
State tax .....	36,548.25
Surplus for other purposes .....	\$ 20,551.50
Wasco—All graduated taxes.....	\$ 58,933.50
State tax .....	53,181.75
Surplus for other purposes .....	\$ 5,751.75
Washington—All graduated taxes.....	\$ 90,780.00
State tax .....	76,209.50
Surplus for other purposes .....	\$ 14,570.50
Wheeler—All graduated taxes.....	\$ 11,473.25
State tax .....	14,078.15
Graduated taxes would pay 81 per cent of State tax.	
Yamhill—All graduated taxes.....	\$ 43,145.00
State tax .....	70,372.75
Graduated taxes would pay 61 per cent of State tax.	

The graduated tax on owners of as much and more than \$10,100 worth of franchises and rights of way, water powers and community-made land values is in

addition to the regular and special levies in the counties. But the graduated tax will reduce tax levies and tax rates.

### On Owners of Water Powers

Water powers are to be assessed, in the county where they are situated, on the value per horse power of the water power claimed or appropriated, and separately from the lands and improvements connected with them. The dams and other improvements are not to be taxed. Water used for irrigation is not included under the term "water powers."

Experts estimate that the water powers of Oregon are worth more than \$60,000,000, not including the value of dams, improvements and machinery used for developing the water powers already in use. The water power developed and in use in Clackamas County alone is worth more than \$8,000,000, without counting the value of the improvements and machinery used for developing the power.

The water power now used for profit by private corporations is practically exempt from tax under the general property tax system, because the law does not clearly provide for assessing and taxing water power. The corporation that controls this water power is assessed by the State Tax Commission.

In its 1911 report to the Legislature the State Tax Commission did not mention the need for a law to assess and tax water power used for profit by private corporations, such as the Portland Railway, Light & Power Company, but it did advise the Legislature to ask the people to give up their power to control tax laws.

Under the Graduated Single Tax and Exemption Amendment the graduated tax on the Portland Railway, Light & Power Company for the value of the water power controlled by it in Clackamas County would be \$225,000 on the 1910 value of the water power; and other counties would get large amounts of graduated tax from water-power owners.

### To Prevent Tax Dodging

As far as the dodging of the graduated tax is concerned, the amendment is believed to be "horse high, pig tight and bull strong." If any person or corporation attempts to evade the graduated tax by conveying any franchise or land or other property to any kind of a dummy in order to evade the tax, then the dummy becomes the owner of the franchise or other property so conveyed or transferred.

If any person or corporation transfers any franchise or land or other property to any corporation or fictitious person in order to evade the tax, the property so transferred is to be forfeited to the state for the benefit of the irreducible school fund.

The word "person" as used in this amendment includes natural persons, trustees, agents, receivers, companies, partnerships and other associations for profits, estates, joint tenants, corporations, and "collective assessments to the heirs of deceased persons." The word "franchise" includes licenses, permits and all privileges granted to a corporation or person.

### County Home Rule in Taxing

If the graduated single tax and exemption amendment is adopted the voters of any county may at any time adopt a county law to assess and tax personal property and improvements if they wish to tax such property. But personal property and improvements are to be exempt from taxes except in the counties where the voters decide by their vote to tax the products and savings of labor and industry.

Such local county law may be enacted, amended or repealed at any regular general election, or at a special election if a special election is demanded by initiative petition of 15 per cent of the registered voters of the county. The county court must give at least 60 days' notice of a special election.

By that provision of the amendment, if the amendment is adopted next November, the people of any county may hold a special election before March 1 and decide to continue under



tem of taxing personal property and improvements.

### **Franchises Not Private Property**

The amendment declares that "no public service corporation owns or shall own a vested property right in its franchises, but every public service corporation holds and exercises its franchise and all its corporate rights, powers, duties and privileges as a trustee for the people of Oregon and for the people of every county and municipality in which it operates or by which it is granted or allowed any corporate powers, rights, privileges or franchises."

Under this amendment the State Tax Commission shall consist of the governor, the state treasurer and the secretary of state. The governor is made responsible for the enforcement of the tax and assessment laws.

The State Tax Commission will assess franchises and rights of way of railroads and other public service corporations separately from the personal property of such corporations. Under the law as it now stands franchises are not directly assessed, but they will be assessed and taxed under this amendment.

### **Lessors Will Not Escape Taxes**

Under the present tax laws many of the owners of valuable leased lands in cities pay no taxes. The lessees are compelled by their contracts to pay all taxes on the buildings and personal property. The amendment does not interfere with such contracts, but the owner of the leased land must pay the graduated tax as "owner" when the community-made value of his land amounts to as much as \$10,100.

One of the big stores in Portland is now paying \$18,000 a year ground rent to the owner of the land it occupies, and in addition it pays more in taxes on the land, building and goods. Under this amendment the owner will pay about \$12,000 in graduated tax or about 24 mills on the assessed value of his land—and all of that value was created by the people of Port-

land. The store building and goods be exempt from tax.

This amendment is in line with the "back to the land" movement in Oregon. Its purpose is to make it easier for men to make a good living by their own labor, and harder for men to pile up millions by holding valuable land out of use until producers make it worth more than a gold mine.

### **Who Oppose This Amendment?**

1. The Graduated Single Tax and Exemption amendment is opposed by some farmers, some business men and some small home owners because they don't understand it. These men favor it when they understand it.

2. The amendment is opposed by the big land and lot speculators. They oppose it because they do understand it. They know that the present system of taxation gives them a permit to get rich at public expense, because it enables them to put into their own pockets the enormous values added to city lots and country land by the increase in population and industry. So the present system of taxation suits them, and they don't want a change. Graduated taxes will increase their taxes.

3. The amendment is opposed by the railroads, light and power companies, water power monopolists and other franchise corporations. The amendment will greatly increase their taxes. Up to this time they have forced the people to pay the corporation taxes, and they see that this amendment will put the corporation taxes on the corporations.

### **Opposed by State Tax Commission.**

4. This amendment is opposed by State Tax Commissioner Charles V. Galloway, who is paid a salary to assess railroads and other corporations at their "cash value," but is any such corporation in Oregon assessed at its true cash value? More than \$7,000,000 worth of water power in Clackamas County held by the Portland

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Railway, Light & Power Company practically escapes taxation.

This amendment abolishes the State Tax Commission as it is now constituted, and puts the business of assessing corporations in the hands of the Governor, the State Treasurer and the Secretary of State. That may be a reason why State Tax Commissioner Galloway opposes the amendment.

The methods used by the State Tax Commission in assessing the property of railroads and other corporations are unfair to all the farmers, all the home owners and all the business men and laborers in Oregon, and throw an extra and unjust burden of State taxes on the poorer counties of Oregon, while not benefiting the richer counties. All the benefit goes to the railroads and other franchise corporations.

#### **Big Speculators Oppose It.**

The big land and lot speculators oppose this amendment. It is impossible to name all these, but it is worth while to name a few and show how their taxes would be increased by the Graduated Single Tax and Exemption amendment.

H. L. Pittock, chief owner of the Portland Oregonian, is one of the big speculators. In Multnomah County he owns lands and city lots assessed \$612,200 in 1910, and on that assessment he would have paid a graduated tax of \$16,516. The Oregonian was assessed \$250,000 for its lots, not counting improvements, and the graduated tax would have been \$5,677. Mr. Pittock is said to be interested in the Charles K. Spaulding Logging Co., which has 25,434 acres of timber land in Polk County, assessed \$399,820 in 1911, and the graduated tax would have been \$10,144.

Mr. Pittock is president of a Portland bank, which had land assessed \$175,200 in 1910, and the graduated tax would have been \$3,406. Mr. Pittock's son-in-law, F. W. Leadbetter, was assessed \$327,000 on his Multnomah County lands and Portland lots in 1910, and his graduated tax would have been \$7,972.

In addition, Mr. Pittock is one of the officers of the Salem, Falls City & Western Railway Company, which would pay a graduated tax of more than \$5,000 in Polk County under this amendment, and \$29,650 in Yamhill County. So there are several pocketbook reasons why Mr. Pittock uses his Oregonian newspaper to fight this amendment.

#### **Some Other Big Speculators.**

Charles K. Henry and W. W. Killingsworth, of Portland, are opposed to the amendment. Mr. Henry would pay a graduated tax of \$2,590 on his own lots, and he is interested in the Laurelhurst Company, which would pay a graduated tax of \$25,072. Mr. Killingsworth would pay a graduated tax of \$2,461.

The Ladds and Corbetts of Portland are opposed to the amendment. The Ladd Estate would pay a graduated tax of \$46,027, and the graduated tax of the H. W. Corbett Estate would be \$77,179.

The Hawthorne Estate Company of Portland would pay a graduated tax of \$24,298. Frank Jagger, of Oregon City, is making a great noise against the amendment, and he would pay a graduated tax of \$1,720 on his Portland lots. Members of the Realty Association of Portland are fighting the amendment, and the association would pay \$3,550 on the city lots it owns.

Ben Selling is against the amendment, and his graduated tax would be \$3,157. Most of the Portland banks are against the amendment, and nine banks and trust companies in Portland would pay graduated taxes amounting to \$31,677.

Mrs. Clara H. Waldo, who enjoys herself traveling in Europe while she advises Oregon farmers and their wives on tax matters, would pay \$1,150 of graduated tax; and she is opposed to the amendment.

#### **Lawyers Who Advise Farmers.**

Carey & Kerr, attorneys for the J. Hill railroads in Oregon, -



opposing the Graduated Single Tax and exemption amendment, for two reasons. First, Carey & Kerr would pay \$2,413 in graduated tax on their Portland lots and lands. Second, the Hill railroads would pay more than \$160,000 in graduated taxes to the west side counties in which they operate, besides several thousand dollars in counties east of the Cascades.

Ex-United States Senator F. W. Mulkey is another lawyer who is advising the farmers to vote against anything that looks like single tax. The land under the Mulkey Building in Portland was assessed \$229,900 in 1910, and on that assessment Mr. Mulkey would pay a graduated tax of \$5,047. Mr. Mulkey knows why he is opposed to the graduated single tax and exemption amendment, but he does not tell the farmers why he is opposed to it.

Mr. Mulkey showed in 1909 what a true friend he is of the farmers. At the election of 1906 the Oregon Grangers had two bills to impose gross earnings taxes on sleeping car, refrigerator car and oil car companies and on express, telegraph and telephone companies. The people approved the first bill by a vote of 69,635 to 6,441, and adopted the second bill by a

vote of 70,872 to 6,360. Mr. Mulkey, according to his own statement before the State Grange at Oregon City in 1910, prepared the bill introduced in the Legislature of 1909 to repeal those laws passed by the people; and the laws were repealed.

Did Mr. Mulkey represent the corporations when he worked for the repeal of those people's laws, or did he represent the farmers and other voters? He was not a member of the Legislature. He did not tell the people what he was doing. His advice to the Legislature was against the interests of the farmers and for the benefit of the corporations. As a rule, lawyers don't do that kind of work unless they are paid for it.

These lawyers are not telling the people that they have a personal interest in the defeat of this amendment. Carey & Kerr are not telling the voters that their interest in the defeat of the amendment amounts to more than \$2,400. Mr. Mulkey is not telling the voters that his private interest in the defeat of the amendment amounts to more than \$5,000.

Following is the full text of the Graduated Single Tax and Exemption Amendment:

## **THIS IS THE "GRADUATED SPECIFIC TAX AND EXEMPTION AMENDMENT" TO BE VOTED ON AT THE ELECTION NEXT NOVEMBER, TOGETHER WITH BALLOT TITLE AND NUMBERS**

On the ballot next November the Graduated Specific Tax and Exemption Amendment will have the following title and numbers:

"For amendment to Section 2, Article IX of the Constitution of Oregon, providing for specific graduated taxes, in addition to other taxes, upon all franchises and rights of way, lands and other natural resources, in excess of \$10,000 under one ownership and assessing water powers in the counties where situate; exempting from taxation all personal property of every kind, improvements on, in and under land, except a county may enact a county law to tax the same."

No. 364 Yes.

No. 365 No.

Section 2 of Article IX of the Constitution of the State of Oregon shall be and hereby is amended to read as follows:

### **ARTICLE IX.**

Section 2. Provision shall be made by law for raising revenue sufficient to defray the expenses of the state for each fiscal year, and also a sufficient sum to pay the interest on the state debt, if there be any. The word person as used in this section includes nat-



ural persons, trustees, agents, receivers, companies, partnerships and other associations for profit, estates, joint tenants, corporations and collective assessments to the heirs of deceased persons. The name public service corporation within the meaning of this section includes every corporation which has a franchise from the State or any municipality, or which in fact serves the public as a quasi public corporation, or which, to enable it to serve the public, is granted the right of eminent domain. The word franchise as used in this section includes licenses, permits and all privileges granted to a corporation or person.

(a) To provide a part of such revenue the following annual graduated specific taxes are hereby levied:

First, upon every public service corporation on the total assessed values within the county greater than ten thousand dollars (\$10,000), of all the franchises and rights of way under and by virtue of which such corporation operates in the county;

Second, upon every person owning land and natural resources and interests therein within the county the total assessed value of which is greater than ten thousand dollars (\$10,000):

\$2.50 on each \$1,000 above \$10,000 and not above \$20,000;  
And in addition thereto:  
\$5.00 on each \$1,000 above \$20,000 and not above \$30,000;  
And in addition thereto:  
\$7.50 on each \$1,000 above \$30,000 and not above \$40,000;  
And in addition thereto:  
\$10.00 on each \$1,000 above \$40,000 and not above \$50,000;  
And in addition thereto:  
\$12.50 on each \$1,000 above \$50,000 and not above \$60,000;  
And in addition thereto:  
\$15.00 on each \$1,000 above \$60,000 and not above \$70,000;  
And in addition thereto:  
\$17.50 on each \$1,000 above \$70,000 and not above \$80,000;  
And in addition thereto:  
\$20.00 on each \$1,000 above \$80,000 and not above \$90,000;  
And in addition thereto:  
\$25.00 on each \$1,000 above \$90,000 and not above \$100,000;  
And in addition thereto:  
\$30.00 on each \$1,000 on all above \$100,000.

(b) The amount of said specific tax collected in each county shall be applied by the county in the following order:

First, for the county's share of state revenues;  
Second, for the county general school and library fund;  
Third, for the county road and bridge fund;  
Fourth, for other expenses of the county;  
Fifth, for any public purpose approved by the voters of the county.

(c) The said specific tax upon the owners does not exempt any of the aforesaid values from the regular general and special tax levies of the taxing districts in which the property is located. Said specific taxes shall be collected by the tax collector at the same time and in the same manner that other taxes are collected. Any and all the assessed property of an owner is subject to sale for his unpaid taxes. On any total of assessed values to one person a remainder of less than one hundred dollars shall be disregarded.

(d) Water powers shall be assessed in the county where the same are situated on the value per horse power of the water claimed or appropriated and the assessed values thereof shall be listed by the county assessor in the assessment rolls separately from the value of the lands and improvements in connection therewith.

(e) The assessed value of all personal property and of all improvements on, in and under land in counties taxing such property shall be listed by the county assessor in the assessment rolls separately from the assessed values of the land.

(f) Every franchise and every right of way of a public service corporation shall be assessed and listed for taxation by the Board of State Tax Commissioners, separately and apart from the assessed value of the personal property and improvements of the corporation. The proportion and amount of such assessed franchise and right of way values in each county in which the corporation operates shall be certified by said Board to the assessor of the county.

(g) The Board of State Tax Commissioners shall consist of the Governor, State Treasurer and Secretary of State. The Governor is responsible for enforcement of the tax and assessment laws and for that purpose he is authorized to employ necessary assistance and to instruct and direct assessors and prosecuting officers. Said Board is hereby authorized, subject to the general laws, to prescribe all convenient rules, forms and blanks to enforce the provisions of this section.

(h) Natural growths, deposits and other natural resources not expressly provided for herein shall be assessed as a part of the land on, in or under which the same are situated.

(i) The people of any county may at any time by a county law assess and tax personal property and improvements on, in and under land in their county, but except as such property may be assessed and taxed by and under such county laws the same is exempt from taxation in Oregon. Such local county law may be enacted, amended or repealed at any regular general election, or at a special election if such special election is demanded by initiative petition of not less than fifteen per cent of the registered voters of the county. The County Court shall give at least sixty days' notice of every such special election.

(j) No public service corporation owns or shall own a vested property right in its franchise, but every public service corporation holds and exercises its franchise and all its corporate rights, powers, duties and privileges as a trustee for the people of Oregon and for the people of every county and municipality in which it operates or by which it is granted or allowed any corporate powers, rights, privileges or franchises.

(k) If any person or corporation shall at any time in any manner transfer or convey any franchise or any land or other property or any interest therein or any part thereof to any natural person as trustee, agent or dummy with intent to evade or hinder the levy or collection of any tax, said trustee, agent or dummy shall thereby become the owner of such franchise or property; Provided, that if any person or corporation shall convey any franchise or any land or other property or interest therein or any part thereof to any corporation or fictitious person for the purpose of evading any provision of this section, the same shall be thereby forfeited to the State of Oregon for the benefit of the irreducible school fund.

(l) All provisions of the Constitution and laws in conflict herewith or with any part hereof are hereby repealed in so far as they conflict herewith. This section is self-executing. Laws may be enacted to aid its operation, but not in any way to restrict its effect.



## MULTNOMAH COUNTY GRADUATED TAXES

Following is a list of 232 owners of lots and lands in Multnomah County who would have paid \$1,000 or more in graduated taxes in the county on the 1910 assessments of the raw-land or community-made values of their lots and lands if the Graduated Specific Tax and Exemption Amendment had been in force in 1910.

Some franchise corporations are men-

tioned in the list of 232 lot and land owners, but the figures are for the graduated taxes they would have paid as owners of lots and lands not used as operative property. The graduated taxes these corporations would have paid on their ownership of franchises and rights of way are in the separate list of "Corporation Graduated Taxes," on page 13.

	Land and Lot Assessments 1910	Graduated Taxes Would Have Been		Land and Lot Assessments 1910	Graduated Taxes Would Have Been
Ainsworth, J. C.	\$ 293,400	\$ 6,952.00	Fenton, W. D.	106,000	1,330.00
Alameda Land Company	151,200	2,686.00	Fidelity Investment Company	198,700	4,111.00
Albers Bros. Milling Co.	151,200	2,686.00	Flanders, Geo. H., Estate of	324,000	7,870.00
Alder Realty Company	119,000	1,720.00	Fleidner, Wm.	187,800	3,784.00
Alisky, C. A.	420,100	10,753.00	Fleischner Real Es. Inv. Co.	133,200	2,146.00
Balfour Guthrie Trust Co.	116,000	1,630.00	Fleischner, I. N. & M., Trustee	370,000	9,250.00
Baker, Mary J.	145,700	2,521.00	Friede, Leo, and Simon, N. D.	115,000	1,600.00
Baker, Frank C.	97,000	1,075.00	Freedman, S. and L.	141,500	2,395.00
Bates, Geo. W.	171,000	3,280.00	Gadsby, William	138,000	2,290.00
Beck Investment Co.	137,000	2,260.00	Gearin, M. M.	229,200	5,026.00
Berg, A.	135,000	2,200.00	Giese, A. J., and Brooke, T. S.	99,000	1,125.00
Benson, S.	215,000	4,615.00	Gillette, Preston W., Estate	104,300	1,279.00
Bernstein & Cohen	102,000	1,210.00	Glisan, E. R.	413,100	10,543.00
Biddle, Margaret B.	128,000	1,990.00	Glisan, R., Heirs	257,800	5,884.00
Blythe, Percy H.	700,200	19,156.00	Goldsmith, Louis	356,000	8,830.00
Blumauer-Simon Estate	280,000	6,550.00	Gordon, Phil K.	110,000	1,450.00
Brong-Steel Company	129,400	2,032.00	Green, John, Estate	178,800	3,514.00
Brown, S. A. and E. C.	316,300	7,642.00	Hawthorne Estate Co.	871,600	24,298.00
Brooke, Thomas Scott	110,000	1,450.00	Harrington, John B.	221,100	4,783.00
Breeden, H. C.	191,000	3,870.00	Hagedorn, B.	95,000	1,025.00
Burke, C.	225,000	4,900.00	Hegle, Charles	110,900	1,477.00
Buchanan, J.	120,000	1,750.00	Healy, Jos. M.	324,900	7,897.00
Buckman, Isaiah	127,000	1,960.00	Henry, C. K.	148,000	2,590.00
Carey & Kerr	142,100	2,413.00	Hirsch, Josephine	343,100	8,443.00
Campbell, Emily F. and H. E., and Failing, Mary F.	1,653,400	47,902.00	Hibernia Savings Bank	167,100	3,163.00
Campbell, Edward	97,500	1,087.50	Hoye, R. W., and Cook, L. H.	301,600	7,198.00
Clossett, Joseph	113,000	1,540.00	Holbrook, Phil	119,100	1,723.00
Clark, John	172,700	3,331.00	Hoteling Estate Co.	180,000	3,550.00
Clossett Realty Co.	95,000	1,025.00	Hughes Investment Co.	300,000	7,150.00
Cook, Vincent	128,300	1,999.00	Investment Company	182,400	3,622.00
Cook, J. W.	191,600	3,898.00	Inman Poulson Co.	213,500	4,555.00
Cornish, J.	100,500	1,165.00	Inside Investment Co.	100,000	1,150.00
Commercial Realty Co.	106,000	1,330.00	Irrington Investment Co.	142,000	2,410.00
Cohn Real Es. & Invest. Co.	380,700	9,571.00	Jacobs, Flora and Clara	331,500	8,095.00
College Endowment Associa- tion and Tichner, A.	142,000	2,410.00	Jagger, Frank	119,000	1,720.00
Commercial Trust Co.	150,000	2,650.00	Jennings & Co.	250,000	5,650.00
Couch, Mary H.	461,300	11,989.00	Jorgenson, Pauline	108,500	1,405.00
Cremen, Anna M.	102,800	1,234.00	Jones, M. J.	110,000	1,450.00
Corbett, H. W., Estate	2,634,300	77,179.00	John Deere Plow Co.	95,400	1,035.00
Depot Realty Syndicate	171,000	3,280.00	Kamm, Jacob	499,800	13,144.00
Deams Realty Company	110,000	1,450.00	Kerr, Alexander H.	113,700	1,561.00
Deady, Mrs. L. A. H.	115,100	1,603.00	Kenwood Land Co.	102,200	1,216.00
Dirkheimer, D.	296,500	7,045.00	Kelly, Fannie E.	190,000	3,850.00
Dolph, J. N., Heirs	137,000	2,260.00	Kiernan, Frank	116,400	1,652.00
Dolph, C. A.	178,700	3,511.00	Kiernan, John	333,700	8,161.00
Durpec, H. M.	98,000	1,100.00	Kincaid, H. R.	110,800	1,474.00
East St. John Land Co.	106,800	1,354.00	Killingsworth & Warren	143,700	2,461.00
Eastern & West Lumber Co.	413,600	10,552.00	King Estate	270,500	6,265.00
Eicheimer, W. B.	475,000	12,400.00	Laurelhurst Co.	897,400	25,072.00
Espey Estate	130,500	2,085.00	Lang Investment Co.	120,000	1,750.00
Everding & Farrel	139,000	2,320.00	Ladd Estate	1,595,900	46,027.00
Failing, X. G.	187,300	3,769.00	Labbe, Blaise, et al.	330,800	8,074.00
Failing, H. E.	184,500	3,685.00	Leeming, Anne C.	190,000	3,850.00
Leonard, H. C.	110,000	1,450.00	Lewis, Clementine	107,300	1,369.00
Leadbetter, F. W.	327,400	7,972.00	Lowengart, J.	116,000	
			Lombard, Gay	313	
			Lowsen Bros.		

	Land and Lot Assessments	Graduated Taxes Would Have Been		Land and Lot Assessments	Would Have Been
Loeb, Mrs. Eliza	103,500	1,255.00	Russell, L., et. al.	195,000	4,000.00
Mark, D.	95,000	1,025.00	Scott, L. M.	189,400	3,832.00
MacKenzie, Dr. K. A. J.	121,400	1,792.00	Selling, Ben	166,900	3,157.00
Mann, A. M. E.	174,000	3,370.00	Security Sav. & Trust Co.	536,000	14,230.00
Mayer, Mrs. Mary	103,000	1,240.00	Seattle Dock Co.	348,000	8,590.00
Masonic Building Ass'n	187,600	3,778.00	Selling, P. Estate	153,500	2,755.00
Mayer, Mary C.	116,600	1,648.00	Sherlock, Mrs. R.	126,000	1,930.00
Mackay, Donald	163,000	3,040.00	Shea, John F.	116,700	1,651.00
McKay Estate	132,400	2,122.00	Sherlock, Wm., Co.	333,300	8,149.00
McKenna, Francis I.	95,200	1,030.00	Sinnott, B.	184,300	3,679.00
McAllen, Mrs. D.	150,000	2,650.00	Sitton, L. W.	97,900	1,097.50
Meister, Henry	105,000	1,300.00	Smith, W. K.	256,000	5,842.00
Meier & Frank Co.	938,000	26,290.00	Smith, Andrew C.	275,900	6,427.00
Meier, A., Estate	140,600	2,368.00	Smith, C. E.	94,400	1,010.00
Miller, Alex. E.	100,000	1,150.00	Southern Pacific Company	803,600	22,258.00
Montgomery, J. B., Estate	382,800	9,634.00	Sosser, Mrs. Rosalie	114,000	1,570.00
Mulkey, F. W.	229,900	5,047.00	S. P. & S. Railway	282,600	6,628.00
Murphy, Chester G.	136,200	2,236.00	Spaulding Co., Trustee	188,000	3,790.00
Myers, Geo. T., Estate	190,300	3,859.00	Spaulding, Helen, Estate	164,500	3,085.00
Nicolai, Louis and Theo.	205,300	4,309.00	Spencer, E. W.	135,700	2,221.00
Northern Brewery Co.	240,100	5,353.00	Strode, Kate, et al.	140,000	2,350.00
O'Donnell, Mrs. Mary A.	196,500	4,045.00	Stearns, L. B.	214,000	4,570.00
O'Neill, Mrs. Ellen	158,800	2,914.00	Strowbridge, J. E., Estate	227,900	4,987.00
Oregon & Cal. Rd. Co.	203,600	4,258.00	Standard Box & Lumber Co.	97,100	1,077.50
Oregon Company	405,000	10,300.00	Strowbridge, J. M.	236,200	5,236.00
Oregon Ry. & Nav. Co.	792,100	21,913.00	Star Sand Co.	132,800	2,134.00
Oregon Real Estate Co.	1,190,000	33,850.00	Stone, Ella L.	132,000	2,110.00
Oregon Electric Co.	103,300	1,249.00	Steinbach, A. B.	206,500	4,345.00
Oregonian Publishing Co.	250,900	5,677.00	Sweeny Investment Co.	971,500	27,295.00
O'Shea Bros.	516,900	13,657.00	Teal, Mary E.	118,000	1,690.00
Page Investment Co.	119,400	1,732.00	Thompson, D. P., Co.	568,700	15,211.00
Patton, W. J.	116,200	1,636.00	Thomson, M. G.	116,400	1,642.00
Paquet, Joseph	201,900	4,207.00	Thompson, R. R., Estate	544,000	14,470.00
Pacific Trust Co.	130,000	2,050.00	Thompson, Anna B.	116,000	1,630.00
Pacific Coast Biscuit Co.	123,700	1,849.00	MacLeay Estate	473,700	12,361.00
Pelton, D. C.	139,700	2,341.00	Therkelsen Estate	153,000	2,740.00
Pike, August	94,200	1,005.00	Title Guaranty & Trust Co.	94,700	1,017.50
Pittock, Henry L.	612,200	16,516.00	Tilford, Sarah H.	185,800	3,724.00
Portland Trust Company	175,200	3,406.00	Trimble, C. A.	240,000	5,350.00
Portland Gas & Coke Co.	455,000	11,800.00	Tull & Gibbs	226,000	4,930.00
Portland Hotel Co.	639,000	17,320.00	Union Trust & Investment Co.	95,000	1,025.00
Porter, Mrs. Emily	100,000	1,150.00	U. S. National Bank	145,000	2,500.00
Portland Building Co.	496,000	13,030.00	Van Schuyver Estate	115,000	1,600.00
Portland Lodge Elks	125,000	1,900.00	Waldo, Clara H.	100,000	1,150.00
Portland Realty Co.	95,000	1,025.00	Wauna Land Co.	110,000	1,450.00
Portland Development Co.	102,300	1,219.00	Western American Co.	133,000	2,140.00
Portland Railway, L. & P. Co.	381,900	9,607.00	Wemme, Henry E.	118,500	1,705.00
Portland Commercial Club	138,000	2,290.00	Weyerhaeuser Land Co.	147,800	2,584.00
Portland Terminus & Inv. Co.	1,063,300	30,049.00	Weinhard Estate	1,285,600	36,718.00
Ray, Ellen E., Heirs	429,500	11,035.00	Weidler, Mrs. Geo. W.	160,400	2,962.00
Ry. Exchange Building Ass'n.	315,000	7,600.00	Wells Fargo Co.	181,600	3,593
Reid, William	153,000	2,740.00	White, Rose	103,300	1,249.00
Reed Institute	907,600	25,418.00	Willamette Iron & Steel Co.	101,600	1,198.00
Realty Ass'n of Portland	180,000	3,550.00	Wilhelm, L.	98,200	1,105.00
Richardson, F. J.	158,800	2,914.00	Williams, R.	180,900	3,577.00
Robert, Henry	95,300	1,032.50	Wilson, John, Estate Co.	250,000	5,650.00
Rosenblatt, G. and L.	168,000	3,190.00	Wilcox, T. B.	378,900	9,517.00
Rosenblatt Estate	383,000	9,640.00	Winch, Martin	155,700	2,821.00
Rothchild Bros.	193,600	3,958.00	Wood, Elizabeth L.	94,700	1,017.50
Rummelin, Mrs. Johanna	140,000	2,350.00	Wolf, H. and M.	110,000	1,450.00
			Yeon, J. B.	305,700	7,321.00

Assessment as above of lots and lands in Multnomah County held by 232 persons and corporations that would have paid \$1,000 or more of graduated tax	\$ 63,014,300.00
Assessments of lot and lands of 1,497 other owners who would have paid less than \$1,000 each of graduated tax	40,649,500.00
Total assessments of 1,729 land owners who would have paid graduated tax	\$103,663,800.00
Total graduated taxes of 1,729 lot and land owners in Multnomah County would have been	\$ 1,520,855.75
Graduated taxes on owners of franchises and rights of way would have been	\$ 726,248.75
Total graduated taxes in Multnomah County would have been	\$ 2,247,104.50
Taxes collected within Multnomah County for 1910 were	\$ 6,401,426.84
Graduated taxes would have been	2,243,506.50
Leaving amount to be collected by general and special tax levies	\$ 4,157,920.34



Do you know that 232 persons and corporations, or 1 in every 1,000 of the population of Multnomah County, own \$35.44 worth of land value in every \$100 of assessed value of lots and lands?

Do you know that 1,497 other persons and corporations, or 66 in every 10,000 of the people of the County, own \$22.30 of land values in every \$100 of assessed value of lots and lands?

In every 1,000 of the population of the County, 993 persons own \$41.69 of land values in every \$100 of assessed value of lots and lands, while 7 persons in every 1,000 own \$58.31.

Number of Owners	Assessed Value Lots and Lands
232 have.....	\$63,014,300
1497 have.....	40,649,500
1729 have.....	\$103,663,800
All the rest of the people have.....	74,106,890

These assessment figures do not include lots and lands assessed to franchise corporations as "operative property," the values of which are not given by the State Tax Commission. Some of the lots and lands assessed by the State Tax Commission as operative property are not used as operative property by the corporations.

If the Graduated Specific Tax and Exemption Amendment had been in force in 1910, the graduated taxes in Multnomah

County would have paid \$34.98 of every \$100 collected in taxes.

#### Corporation Graduated Taxes, Multnomah County

The figures for corporation graduated taxes in Multnomah County for 1910 are based on the assessments by the State Tax Commission of all corporation operative property in the county, except the graduated tax of the Portland Gas & Coke Company, which is based on the 1910 assessment of the franchise of that company by County Assessor Sigler. Actual calculations in Clackamas County show that the assessments of all corporation property by the State Tax Commission are no greater than the value of the franchises and rights of way of the corporations.

Astoria & Columbia River Railroad Co.....	\$ 112.50
Home Telephone Co.....	15,190.00
Northern Express Co.....	106.50
Northern Pacific Railway Co.....	16,540.00
Northern Pacific Terminal Co.....	123,607.00
Oregon & Washington Railroad Co.....	684.25
Oregon Electric Railway Co.....	2,704.00
Oregon Railroad & Navigation Co.....	80,704.00
Pacific Express Co.....	2.50
Pacific Telephone & Telegraph Co.....	39,418.00
Portland Gas & Coke Co.....	7,750.00
Portland Railway, Light & Power Co.....	325,339.00
Pullman Sleeping Car Co.....	61.00
Southern Pacific Co.....	14,836.00
Spokane, Portland & Seattle Ry. Co.....	93,937.00
United Railways Co.....	5,176.00
Western Union Telegraph Co.....	81.00

Total corporation graduated taxes.....\$726,148.75

#### COMPARISON OF TAXES ON HOMES UNDER THE PRESENT TAX SYSTEM AND UNDER THE GRADUATED TAX AND EXEMPTION AMENDMENT

The following comparisons between assessments and taxes under the present tax system, and assessments and taxes under the Graduated Tax and Exemption Amendment are made by taking whole blocks in different parts of Portland. The names of streets bounding the blocks are given, and then the names of persons owning the homes on the blocks.

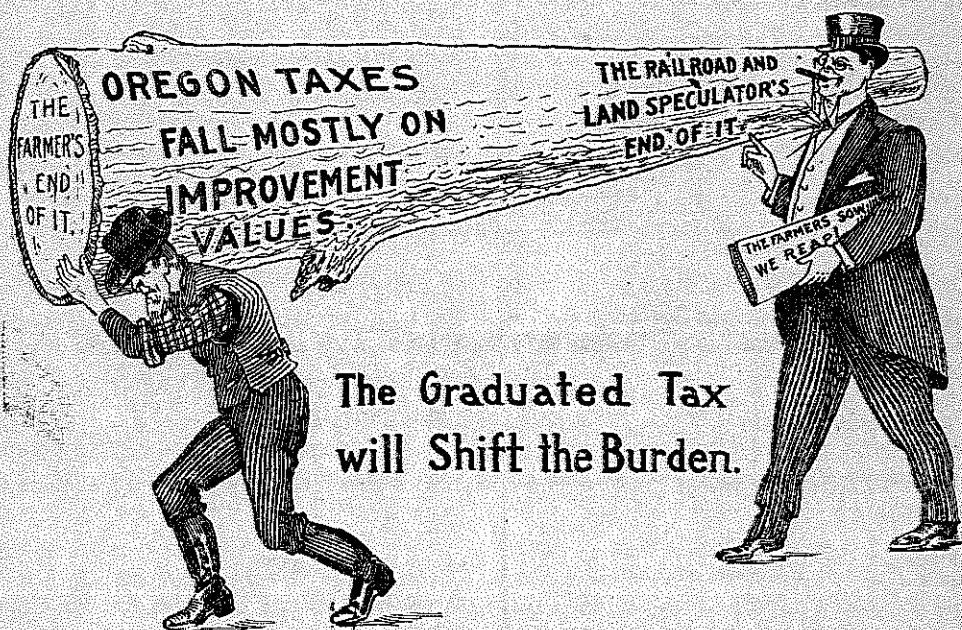
The figures in the first column show the 1910 assessments of lots, improvements and personal property. Vacant lots and the names of their owners are not included, because vacant lots are not homes. The figures in the column 2 show the 1910 tax levied on the assessment in the first column.

Figures in the column 3 show the lot assessments only, because buildings and personal property (homes and home furnishings) are exempt under the Graduated Tax and Exemption Amendment.

Figures in column 4 show what the taxes would have been on the lot assessments if the Graduated Tax and Exemption Amendment had been in effect in 1910.

The men opposing this amendment say it "will ruin home owners." Just go through the list and see how many home owners will be ruined.

Address Graduated Specific Tax and Exemption League of Oregon, Headquarters  
225 Worcester Building, Portland, Oregon, for Literature and Information



The Graduated Tax  
will Shift the Burden.

Complying with the Corrupt Practices Law: This folder is printed by Multnomah Printing Co., 32½ Front St., Portland, Ore., and the author is W. G. Eggleston, 819 Belmont St., Portland, Ore.





	Taxes and Assessments Under Present Tax System, 1910			If Graduated Tax and Exemption Amendments Had Been in Effect		
	Assessments	Taxes		Assessments	Taxes	
22 N. 23 N. Everett, Flanders Streets			East Salmon, Main, 29th, 30th Sts.			
Shaden, Joseph A. (2 lots)	\$16,700	\$387.40	Jones, J. G.	1,675	36.85	22.50
Hoge, Richard (3 lots)	22,030	484.68	Smith, Nancy L.	1,300	28.60	22.50
Friede, Frederica	12,050	265.10	Roberts, J. C.	3,500	78.10	22.50
Lawrence, Geo. Jr. (2 lots)	13,200	290.40	Duff, J. W.	1,900	41.80	23.63
Richards, Rosa B.	5,200	114.40	Duff, Elizabeth	1,500	33.00	18.00
Lawrence, Geo. W. (2.5 lots)	20,700	455.40	Kelley, Florence	2,055	45.87	16.88
Rush, R. J. (1.5 lots)	17,240	379.28	Anderson, Peter	2,200	48.40	16.88
Harney, Sherrett, E. 9th, E. 11th Sts.			Darling, Thos.	3,500	77.00	16.88
Malzer, C. and Mary	1,200	26.40	Van Fassenhove, A. J. & E.	2,500	55.00	23.63
Merchant, Joseph M. (5 lots)	4,475	98.45	Wisner, E. M.	4,200	92.40	33.75
Hutchinson, Frances E.	875	19.25	East Salmon, Taylor, 21st, 22d Sts.			
Cunningham, P. A. (2 lots)	1,280	28.16	Peterson, W. & H. M.	5,300	116.60	49.50
Weber, Melanie	625	13.75	Brown, Willa M.	2,905	63.91	33.75
Volheve, E. & J. (2 lots)	1,375	30.25	Coleman, Harry S.	1,810	35.42	20.48
Hansen, L. H. (2 lots)	1,650	36.30	Beakey, Mary	1,790	39.38	18.90
McCubbin, Peter	760	16.83	Cline, Annie E.	2,210	48.62	26.68
Clatsop, Marion, E. 13th, E. 15th Sts.			Catlin, Mary J.	775	17.05	11.81
Mertsching, Paul	425	9.35	Whitcomb, W. P.	2,800	57.20	33.75
Plummer, Martha E.	875	19.25	Bellamy, B. A. & R. C.	2,625	57.75	23.06
Renner, H. L. V.	1,475	32.45	Whittaker, Louisa M.	3,400	74.80	31.50
Groomis, T. M.	1,200	26.40	Brooks, O. E. & M. E.	2,450	53.90	21.38
Adams, Geo. W.	930	20.46	Grant, Sherman, 5th, 6th Sts.			
Adams, Charles	600	13.20	Harris, Helen	4,250	93.50	34.88
McHaley, A. J. & Mary A. (5 lots)	3,180	69.96	Schwind, Jacob	5,500	121.00	69.75
Nokes, Bernice A.	725	15.95	Steinlein, Hulda	3,450	75.90	43.89
Curtis, Anthony	1,700	37.40	Taggart, David (4 lots)	17,500	385.00	252.00
Lamerce, Minnie E. W.	1,050	23.10	Kutner, M. (2 lots)	8,300	176.60	119.25
Johnson, Robert G.	700	15.40	Mill, Market, 10th, 11th Sts.			
Bridenstine, David N.	1,175	25.85	Keller, John G. (2 lots)	15,200	334.40	280.00
Sterup, J. C.	675	14.85	Hill, Charles O. (2 lots)	15,350	337.70	262.50
Couch, Burnside, E. 17th, E. 18th Sts.			Fichtner, Mary	6,400	140.80	78.75
Zeller, R. L.	4,450	98.90	Marks, Morris	8,000	176.00	126.00
Guerin, Sarah B.	3,050	78.10	Wager, Phoebe	2,650	58.30	31.50
Miller, Oscar P.	2,700	59.40	Lambert, N. H. & G. (2 lots)	15,000	330.00	250.00
Powell, I. A.	5,700	125.40	Thompson, Tillamook, E. 11th, E. 12th Sts.			
Wilson, F. A.	2,880	63.36	Johnson, Anna M.	2,800	61.60	31.50
Lilburn, Andrew J.	4,550	100.10	Stark, Mary A.	1,750	38.50	23.63
Ainsworth, Simpson, Maryland, Montana Sts.			Sherlock, Edwin J.	2,350	51.70	23.63
Gulovson, G. R. (2 lots)	2,350	51.70	Ellis, Geo. W.	1,900	41.80	23.63
Love, F. P. and C. W.	1,535	33.77	Scarth, Emma & John	1,580	34.10	23.63
Biehle, Emma	1,600	35.20	Grosnick, Carl & Louise	2,075	45.65	23.63
Makinster, Chas. E.	1,200	26.40	Daly, Ellen A.	1,950	42.90	23.63
Bonner, Estella (3 lots)	3,980	87.12	Hall, Kate L.	2,600	57.20	23.63
Snow, Jennie	600	13.20	Brady, Hugh & Kate	2,200	48.40	23.63
Clark, J. S. and Ella	530	11.66		1,900	41.80	32.63

	Taxes Under Assess- ments Under Present Tax System, 1910	Taxes	If Graduated Tax Amendments Had Been in Effect	Assess- ments	Taxes
East Washington, Stark, 18th, 19th Sts.					
Acherd, Chas. R. (2 lots)	5,175	113.85	3,350	75.38	
McKechnie, F. W.	2,975	65.45	1,450	32.83	
Johnson, A. C.	3,725	81.95	1,375	28.69	
Foster, A. C. & L. A.	2,070	45.54	575	12.94	
Winslow, J. S. & L.	6,050	133.10	1,300	29.25	
Rutherford, E. M.	2,650	56.10	1,050	23.63	
Parrish, S. J.	1,900	41.80	700	15.75	
Bickstead, C. V.	2,635	57.97	1,050	23.63	
Danish Aid Society	2,380	51.92	960	21.60	
Worth, E. J.	3,250	71.50	1,150	25.88	
Madrona, Oneonta, Durham, Calumet Sts. Smith, W. E., and Hamlin, W. P. (2 lots)	2,745	60.39	1,095	24.64	
Fraser, Alice M.	1,700	37.40	525	11.81	
Lyle W. A. and Etta M.	1,330	29.28	350	7.88	
Thormalen, John	850	18.70	350	7.88	
Kensinger, Sarah E. (3 lots)	1,500	33.00	1,000	22.50	
Montgomery, W. A. and N. (2 lots)	1,270	27.94	700	15.75	
Harvey, Benj. F.	900	19.80	350	7.88	
Woehrlé, Minnie P.	485	10.67	200	4.50	
Dekum, Bellevue, Fern, Winona, Claremont Sts. Blom, O. J.	925	20.35	350	7.88	
Fuller, Wesley E. (2 lots)	1,250	27.50	650	14.63	
Rutledge, Miriam P.	1,185	26.07	250	5.63	
Blair, J. M. & S. P. (2 lots)	860	18.92	500	11.25	
Tenevick, Ed A. (2 lots)	1,200	26.40	500	11.25	
Chambers, Malinda E.	650	14.30	300	6.75	
Buskirk, Anna (2 lots)	1,400	30.80	550	12.38	
West, S. D.	550	12.10	250	5.63	
Friese, G. H.	880	19.33	250	5.63	
Leet, Oliver E.	800	17.80	250	5.63	
Blumenauer, Henry	1,050	23.10	250	5.63	
Denver, Concord, Sumner, Emerson Sts. Ivy, Frances L. (2 lots)	815	17.90	700	15.75	
Fox, Harry H. (2 lots)	925	20.35	650	14.63	
Burchard, Catherine (2 lots)	1,250	27.50	650	14.62	
Ames, Chas. A. and E. F. (¼ lot)	750	16.50	325	7.31	
Rinehart, Gus S. and Nellie M.	700	15.40	325	7.31	
Wood, Alice B. (2 lots)	710	15.62	650	14.62	
Blue, Hollis R. (2 lots)	1,340	29.48	700	15.75	
Wheeler, Ethel A.	975	21.45	300	6.75	
Hudson, Clara V.	650	14.30	300	6.75	
Finley, W. W. and B. (2 lots)	900	19.80	600	13.50	
Brasen, L. G. (2 lots)	1,250	27.50	600	13.50	
Wendlick, Jos. P.	450	9.80	300	6.75	
Whitcombe, Carrie L. (2 lots)	1,100	24.20	650	14.62	