

**STATE OF NEVADA**

**MINUTES OF MEETING**

OF THE

**State Board of Assessors**

WITH THE

**STATE REVENUE BOARD**

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**Carson City, January 8 and 9, 1906**



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : : : ANDREW MAUTE, SUPERINTENDENT

1906

**SUMMARY OF VALUATIONS AS FIXED BY THE BOARD OF ASSESSORS.  
JANUARY, 1906.**

- Work Horses. Left to the Assessors.
- Saddle Horses. Left to the Assessors.
- Stock Horses. Left to the Assessors.
- Work Mules. Left to the Assessors.
- Stock Mules. Left to the Assessors.
- Beef Cattle. Valuation placed at \$25 per head.
- Milch Cows. Valuation placed at \$25 per head.
- Stock Cattle. Valuation placed at \$15 per head in all the counties except Nye, Esmeralda, Lincoln, White Pine and Lyon. In these \$13.
- Sheep. Valuation placed at \$3 per head throughout the State.
- Buck Sheep. Valuation placed at \$5 per head.
- Hogs. Left to the Assessors.
- Goats. Valuation placed at \$5 per head.
- Telephone Lines. Left to the Assessors.
- Telegraph Lines. Left to the Assessors.
- Electric Light and Power Lines. Left to the Assessors.
- Contract Lands. Left to the Assessors.
- Central Pacific Railroad. Valuation placed at \$16,500 per mile on the main track and \$5,600 on the side track.
- Virginia and Truckee Railroad. Valuation placed at \$7,750 on the main track and \$2,500 per mile, on the side track.
- San Pedro, Los Angeles and Salt Lake Railroad. Valuation placed at \$7,500 on the main track and \$2,500 on the side track per mile.
- Nevada, California and Oregon Railroad. Valuation placed at \$2,900 per mile on the main track and \$1,000 per mile, on the side track.
- Nevada and California Railroad. Valuation placed at \$9,000 per mile on the main track and \$3,000 per mile on the side track.
- Eureka and Palisade Railroad. Valuation placed at \$1,850 on the main track and \$1,000 on the side track, per mile.
- Nevada Central Railroad. Left to the Assessor.
- Tonopah and Goldfield Railroad. Valuation placed at \$7,500 per mile on the main track and \$2,500 per mile on the side track.
- Pioche and Pacific Transportation Road. Left to the Assessor.
- Glasgow and Western Exploration Road. Left to the Assessor.
- Verdi Lumber Railroad Company. Left to the Assessor.
- Rolling stock of each road. Left to the Assessors.

# MINUTES OF ASSESSORS' MEETING, 1906.

## FIRST DAY.

CARSON CITY, NEVADA, January 8, 1906.

Meeting called to order by the Chairman, Governor Sparks, at 10:30 a. m.

There being a quorum present, the Secretary, W. R. Davis, was ordered to call the roll, and the following answered to their names:

|                      |                   |
|----------------------|-------------------|
| J. C. Lofthouse..... | Churchill County  |
| J. Eggers .....      | Elko County       |
| J. F. Bradley.....   | Esmeralda County  |
| J. W. Guthrie.....   | Humboldt County   |
| William Easton.....  | Lander County     |
| J. F. Roeder.....    | Lincoln County    |
| D. P. Randall.....   | Lyon County       |
| Thomas W. Logan..... | Nye County        |
| William Kinney.....  | Ormsby County     |
| James Quirk.....     | Storey County     |
| W. S. Beard.....     | Washoe County     |
| A. C. House.....     | White Pine County |

It was stated that the Assessors from Douglas and Eureka Counties would be present at the afternoon session.

The Chairman stated that he hoped the Board would work in harmony as he considered it a very important meeting, owing to the new railroads being built. He then appointed the following Committee on the Order of Business:

Mr. Kinney of Ormsby, Mr. Beard of Washoe, Mr. Randall of Lyon, Mr. Eggers of Elko, and Mr. Guthrie of Humboldt.

The Attorney-General, by request, read the law by virtue of which the Board was called together, as follows:

SECTION 1. The County Assessors of the several counties of this State shall meet for a period not exceeding ten days in the office of the Governor, at Carson City, Nevada, on the second Monday in January of each year, and shall at such meetings establish a valuation throughout the State of all railroads and rolling stock of such railroads, of all telegraph and telephone lines, of all electric light and power lines, of

all cattle and sheep, and upon all other kinds of property which, in the judgment of said Assessors, can be valued and assessed more uniformly by said Assessors, acting collectively, than by the several County Assessors acting separately; *provided*, that, in fixing such valuations, the location and situation of such property shall be considered; *and provided further*, that nothing herein shall be so construed as to impair the right of the Board of Equalization of any county to equalize taxes on all property, the valuation of which has not been fixed at the annual meeting of the County Assessors as provided in this section; but the said County Board of Equalization shall not have the power to equalize any property upon which a valuation has been fixed by the said Board of County Assessors; *provided*, any taxpayer, under the provisions of this Act, shall not be deprived of any remedy or redress in a court of law relating to the payment of taxes.

SECTION 2. At such meetings the Governor shall be the Chairman and the Governor's Secretary shall be the Clerk. The Governor shall have the casting vote in case of a tie. The State Controller shall supply all information and data concerning the finances of the State, either on his own motion, or upon request of the Board. Eight Assessors shall constitute a quorum for the transaction of business, and a majority of the entire Board shall decide any question before the meeting; *provided*, that in case of a tie on any question before the Board, the Chairman shall cast the deciding vote; and it is hereby made the duty of every Assessor present at the meeting of said Board to vote aye or no, upon every question put by the Chairman of said meeting, and every Assessor failing so to do shall forfeit his office and shall be proceeded against by the District Attorney of said Assessor's county, at the request of the Attorney-General to enforce said forfeiture; *provided*, that, if at any meeting the Assessor of any county shall, by reason of sickness or other unavoidable cause, be unable to attend any such meeting, then, in that event, the Chairman of the Board of County Commissioners of such counties shall attend such meeting, and shall act and vote in the place of such absent Assessor, with the same force and effect as such Assessor might do if present, and the Governor or Acting Chairman of said meeting shall be and hereby is authorized to issue a subpoena for the attendance of any Assessor who shall fail to attend, unless excused by the provisions of this Act. And he is hereby further empowered to deputize anyone who is qualified by law to serve a summons to serve the same; *and, provided further*, that if at any meeting the Governor or his Secretary shall, for any reason, be unable to act as Chairman or Clerk, then, in that event, the State Controller shall act as Chairman, and in case the State Controller shall also be absent, then the Attorney-General shall act as Chairman, and as such Chairman shall have all of the powers herein granted to the Governor acting as such Chairman. Any Assessor who shall fail to attend the meetings provided for in section one, unless he is prevented by sickness or other unavoidable cause, shall be subject to a penalty of \$500, to be collected in a suit instituted against said delinquent Assessor or his bondsmen by the District Attorney of the county of said Assessor, on the request of the Attorney-General; and shall be further subject to removal from office, should a majority of the State Board of Revenue hereinafter created order proceedings to that effect to be instituted.

SECTION 4. The valuation fixed at such annual meetings shall be

the actual cash value of all such property as may be designated, as now provided by law, taking into consideration the locality of such property, and the Assessors of the several counties shall assess and enter upon the assessment rolls of their respective counties all such property at the valuation designated by such meeting of County Assessors, and shall fix the value and assess all property not so valued at said meeting in the manner now provided by law.

SECTION 5. The valuation fixed at such annual meetings shall be uniform on all such property as may be designated, except in cases where the value is affected by its locality or other consideration affecting its cash value; and the Assessors of the several counties of the State shall fix values on all property not so valued at said annual meetings in the manner now provided by law.

SECTION 11. It shall be the duty of each County Assessor to fix the valuation of all property which may be assessed by him at the valuation placed upon the same kind of property at the regular annual meeting of Assessors for the State.

SECTION 13. Should any Assessor in this State neglect to assess property in accordance with the provisions of this Act, or laws now in force or effect, or place a greater or less valuation on any property that has been fixed at said meeting of Assessors, the State Board of Revenue, which is hereby created, consisting of the Governor, State Controller, and Attorney-General, shall instruct the District-Attorney of said Assessor's county to bring suit against such Assessor and his bondsmen for the sum of five hundred dollars as a penalty therefor, which said sum, when collected, shall be paid into the General Fund of the State Treasury, and such Board may instruct the Attorney-General to request the District Attorney of said Assessor's county to institute suit against such Assessor for his removal from office for such neglect or refusal. The suit shall be tried in the District Court having jurisdiction in the county where property is situated.

SECTION 7. All Acts and parts of Acts in conflict with the provisions of this Act as herein amended are hereby repealed.

After the reading of the law, Mr. Ryan, representing the C. P. R. R., asked permission to ask the Attorney-General a question: "Is it not mandatory in section one, that the Assessors here assembled should assess seven different articles therein enumerated?"

Attorney-General—Provided, that in their judgment, they can place a more uniform valuation on the property, acting collectively, than individually.

Mr. Ryan—These articles are specifically mentioned and it says that they shall assess them as therein enumerated.

Attorney-General—I construe that to mean that if in the judgment of the majority of the Board they believe they can assess them more uniformly collectively than by leaving it to each Assessor. The law reads as follows:

SECTION 1. The County Assessors of the several counties of this State shall meet for a period not exceeding ten days in the office of the

Governor, at Carson City, Nevada, on the second Monday in January of each year, and shall at such meetings establish a valuation throughout the State on all railroads and rolling stock of such railroads, of all telegraph and telephone lines, of all electric light and power lines, of all cattle and sheep, and upon all other kinds of property which, in the judgment of the Assessors can be valued and assessed more uniformly by said Assessors, acting collectively, than by the several County Assessors acting separately.

Mr. Ryan—Does not that refer to all other property except that property which is specifically mentioned in the other part of that section?

Attorney-General—Not in my judgment. It goes on to describe these seven kinds of property and other property which in their judgment can be assessed more uniformly collectively than separately. Since there is no disjunctive or period I consider it to mean that they can take up other kinds of property not mentioned if they see fit.

Mr. Eggers moved to adjourn until 2 o'clock to give the committee time to formulate an Order of Business.

Motion carried.

Adjourned.

### Afternoon Session.

Meeting called to order by the Chairman at 2:10 p. m.

Secretary ordered to call the roll. All present with the exception of Mr. McTerney of Eureka, who sent a telegram that he would arrive later.

Mr. Kinney, Chairman of the Committee on the Order of Business, read the following report:

#### ORDER OF BUSINESS.

1. Work Horses.
2. Saddle Horses.
3. Stock Horses.
4. Work Mules.
5. Stock Mules.
6. Beef Cattle.
7. Milch Cows.
8. Stock Cattle.
9. Thoroughbred Cattle.
10. Sheep.
11. Buck Sheep.
12. Hogs.
13. Telephone Lines.
14. Telegraph Lines.

15. Electric Light and Power Lines.
16. Contract Lands.
17. Railroads, classified as follows:
  1. Central Pacific Railroad.
  2. Virginia and Truckee Railroad.
  3. San Pedro, Los Angeles and Salt Lake Railroad.
  4. Nevada, California and Oregon Railroad.
  5. Nevada and California Railroad.
  6. Eureka and Palisade Railroad.
  7. Nevada Central Railroad.
  8. Tonopah Railroad.
  9. Tonopah and Goldfield Railroad.
  10. Rolling stock of all.

(Signed:)

WM. KINNEY, Chairman,

W. S. BEARD,

D. P. RANDALL,

J. EGGERS,

G. W. GUTHRIE.

The Attorney-General asked why the Carson and Colorado R. R. was designated as the Nevada and California R. R.

Mr. Ryan explained that the Carson and Colorado had been merged with the Nevada and California R. R.

It was stated that the Tonopah road had been merged with the Tonopah and Goldfield R. R.

Mr. Guthrie moved that the Tonopah road be stricken from the Order of Business.

Motion seconded and carried.

Mr. Kinney moved that a recess be taken until 11 o'clock to-morrow morning to give them additional time to discuss the situation before taking action.

Motion carried and the meeting adjourned.

## SECOND DAY.

CARSON CITY, NEVADA, January 9, 1906.

The meeting was called to order by the Chairman at 11 o'clock.

Roll called.

All members present.

The Chairman stated that the first thing to do would be to pass upon the Order of Business as submitted by the Committee the previous day.

Mr. Guthrie stated that goats had been omitted from the list, and Mr. Kinney moved that the same be added to the Order of Business.

Motion carried.

The Order of Business was then unanimously adopted, and the meeting proceeded to consider each item in regular order.

### 1. *Work Horses.*

Mr. Randall moved that work horses, saddle horses, stock horses, work mules and stock mules be left, the same as last year, to the discretion of the various Assessors.

Motion seconded and carried.

### 6. *Beef Cattle.*

Mr. Easton moved that the valuation on beef cattle be placed at \$25 per head.

Motion carried.

### 7. *Milch Cows.*

Mr. Kinney moved that the valuation be left at \$25 per head, the same as last year.

Motion carried.

### 8. *Stock Cattle.*

Mr. Eggers moved that the valuation be placed at \$15 per head, the same as last year, except in Nye, Esmeralda, Lincoln and White Pine, in which counties it would be \$13 per head. Also that Lyon County be added to the \$13 counties.

Motion carried.

### 9. *Thoroughbred Cattle.*

Mr. Logan moved that the valuation be left to the various Assessors.

Motion carried.

### 10. *Sheep.*

Mr. Lofthouse moved that the valuation be placed at \$3 per head.

Mr. House objected; that \$3 was too high a valuation for the sheep in his county, and suggested \$2.50 as a fair average for sheep in counties at a distance from the railroad.

After general discussion the motion was put to assess sheep at \$3 per head throughout the State.

Motion carried by a vote of 10 to 4.

11. *Buck Sheep.*

Mr. Randall moved that the valuation of buck sheep be placed at \$5 per head.

Motion carried.

12. *Hogs.*

Mr. Logan moved that the valuation be left to the Assessors.

Motion carried.

13. *Goats.*

Mr. Easton moved that the valuation be placed at \$5.

Motion carried.

14. *Telephone Lines.*

Mr. Randall moved that the valuation of telephone lines, telegraph lines, electric light and power lines, and contract lands be left to the discretion of the various Assessors.

Motion carried.

18. *Railroads—Central Pacific Railroad.*

Mr. Eggers moved that the main line of the Central Pacific R. R. be valued at \$16,500 per mile.

Motion carried.

Mr. Beard moved that the valuation of the side track be placed at \$5,600 per mile.

Motion carried.

18-2. *Virginia and Truckee Railroad.*

Mr. Randall moved that the valuation on the main track of the Virginia and Truckee R. R. be placed at \$7,750 per mile.

Motion carried.

Mr. Beard moved that the valuation of the side track be placed at \$2,500 per mile.

Motion carried.

18-3. *San Pedro, Los Angeles and Salt Lake Railroad.*

Mr. Roeder moved that the valuation on the main track be placed at \$7,500 per mile.

Motion carried.

Mr. Roeder moved that the valuation on the side track be placed at \$2,500 per mile.

Motion carried.

18-4. *Nevada, California and Oregon Railroad.*

Mr. Beard moved that the valuation on the main track be placed at \$2,900 per mile.

Motion carried.

Mr. Beard moved that the valuation on the side tracks be placed at \$1,000 per mile.

Motion carried.

18-5. *Nevada and California Railroad.*

Mr. Randall moved that the main track valuation be placed at \$9,000 per mile and the side track at \$3,000 per mile.

Motion carried.

18-6. *Eureka and Palisade Railroad.*

Mr. McTerney moved that the valuation be placed at \$1,850 on the main track and \$1,000 per mile on the side track.

Motion carried.

At this point Mr. Ryan asked permission to address the Board and spoke as follows:

*Gentlemen:* In order to make it a matter of record, I ask of this convention that they permit Mr. Cummins, our Engineer and the Engineer of the Nevada and California Railroad, to state, under oath, the mileage in each county through which it now runs, commencing at Hazen and ending at Mina. I think it is well enough to have it go on record and if you will permit us to do so, we will introduce the testimony.

The Chairman stated that in due time permission would be granted.

18-7. *Nevada Central Railroad.*

Mr. Easton requested that the valuation be left to the Assessor of Lander County. He stated that the road was in about the same condition that it was last year and that they would be willing to pay on the same valuation, unless the business of the road increased or decreased in the meantime.

Upon motion the valuation was left to the Assessor.

18-8—*Tonopah and Goldfield Railroad.*

Mr. Bradley moved that the valuation of the main track of the Tonopah and Goldfield railroad be placed at \$7,500 per mile and the side tracks at \$2,500 per mile.

Motion carried.

Mr. Bradley then stated that they had overlooked the fact that a portion of the Nevada and California road was narrow-gauge, running from Mina to the California line.

Mr. Eggers moved that the valuation of the narrow-guage portion be left to the Assessor.

Motion carried.

18-9. *Rolling stock of all the roads.*

Mr. Beard moved that it be left to the various Assessors.

Motion carried.

Mr. Logan inquired why the Quartette road was not on the list.

Mr. Roeder stated that it was no longer in existence.

It was suggested that the Pioche and Pacific road be added to the list, and Mr. Roeder moved that the valuation be left to the Assessor.

Motion carried.

The Glasgow and Western Exploration road followed the same course.

Mr. Eggers stated that there was a road under the course of construction in Elko County and asked if it would be necessary to take any action upon it at the present time.

The Attorney-General informed him that it would be impossible to place a valuation upon it until completed.

Mr. Beard moved that the Verdi Lumber Railroad be placed upon the list and the valuation be left to the Assessor.

Motion carried.

Mr. Bradley stated that as some of the Nevada and California road passed through Esmeralda County, he would be glad to hear the report of the road's Engineer relative to the mileage.

Mr. Ryan stated that the Carson and Colorado road did not turn over the complete reports when the road went into the hands of the Central Pacific Company, but that when the time came for assessment each Assessor would have the correct mileage of the road in his county. And he hoped in this way to avoid any such contention as had existed between Lyon and Storey Counties, relative to the number of miles through which the road runs in each county.

Mr. Bradley said that as there was no one present authorized to administer the oath to the Engineer when he appeared and, therefore, it would be just as well for him to leave the figures with the Secretary and have them printed with the report of the meeting.

The Attorney-General stated that nothing more was necessary, since the figures were merely offered as an aid to the various Assessors.

This arrangement met with the satisfaction of all present and after a little general discussion the meeting adjourned, *sine die*, at 11:40 a. m., January 9, 1906.

JOHN SPARKS,  
Governor.

Mr. Rogers moved that the valuation of the narrow-gauge portion be left to the Assessor.  
Motion carried.

18. 2. Valuation of all the roads.

Mr. Board moved that it be left to the various Assessor.  
Motion carried.

Mr. Board inquired why the Quantico road was not on the list.  
Mr. Board stated that it was no longer in existence.

It was suggested that the Lynde and Little road be added to the list and Mr. Board moved that the valuation be left to the Assessor.  
Motion carried.

The Oregon and Western Experiment road followed the same course.

Mr. Rogers stated that there was a road under the course of concrete in Elko County and asked if it would be necessary to take any action upon it at the present time.

The Attorney General informed him that it would be impossible to place a valuation upon it until completed.

Mr. Board moved that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.



Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.

Mr. Board stated that the 7 cent valuation be placed upon the list and the valuation be left to the Assessor.  
Motion carried.