

STATE OF NEVADA

MINUTES OF MEETING

OF THE

State Board of Assessors

WITH THE

STATE REVENUE BOARD

Carson City, January 13 and 14, 1908



CARSON CITY, NEVADA

STATE PRINTING OFFICE. : : : J. G. McCARTHY, SUPERINTENDENT

1908

STATE OF WYOMING

MINUTES OF MEETING

OF THE

State Board of Assessors

1917



BOARD STATE



MINUTES OF ASSESSORS' MEETING, 1908.

FIRST DAY.

CARSON CITY, NEVADA, January 13, 1908.

The meeting was called to order by the Chairman, Governor Sparks, at 11 o'clock a. m., and the Secretary, W. R. Davis, was ordered to call the roll. The following answered to their names:

H. J. Allen	Churchill County
E. L. Wyatt	Douglas County
W. M. Weathers	Elko County
W. A. Ingalls	Esmeralda County
H. C. McTerney	Eureka County
J. W. Guthrie	Humboldt County
H. R. Lemaire	Lander County
J. F. Roeder	Lincoln County
D. P. Randall	Lyon County
J. J. Owens	Nye County
Wm. Kinney	Ormsby County
R. Henrichs	Storey County
W. S. Beard	Washoe County
A. C. House	White Pine County

Governor Sparks—Gentlemen, the Attorney-General will read you the law relating to the State Board of Assessors.

Attorney-General Stoddard—Gentlemen, I believe you each have a copy of the minutes of the meeting of this Board for 1907. I also believe that most, if not all, of you were present at that time. I will read the law under which you are acting in the capacity of a State Board of Assessors as the same now stands:

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 on 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.

SEC. 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 by 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 an Assessor who shall fail to attend, unless excused by the provisions of this Act. And he is hereby further empowered to depute 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.

SEC. 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.

SEC. 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 meeting, in the manner now provided by law.

SEC. 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.

SEC. 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 the property is situated.

Attorney-General Stoddard—I also desire to call your attention, gentlemen, to the Act of March 13, 1903, as amended in 1905, entitled "An Act relating to county government and the reduction of the rate of county taxation," which provides:

SECTION 1. In all counties whose tax rate for county purposes for the year 1904, exclusive of the tax to pay the interest and maintain the sinking funds of the bonded indebtedness of such counties, did not exceed one dollar and fifty cents on each one hundred dollars of assessed valuation, the tax rate for such county purposes for the year 1905 shall be two and one-half cents lower on each one hundred dollars of assessed valuation than the tax rate for such county purposes was in 1904; and thereafter such tax rate shall be diminished annually at the rate of not less than two and one-half cents on the one hundred dollars of assessed valuation until it reaches fifty cents on the one hundred dollars of assessed valuation; and thereafter the permanent limitation of taxation for such county purposes, exclusive of the tax to pay the interest and maintain the sinking funds aforesaid, shall be fifty cents on the one hundred dollars of assessed valuation.

SEC. 2. In all counties whose tax rate for county purposes for the year 1904, exclusive of the tax to pay the interest and maintain the sinking funds of the bonded indebtedness of such counties, exceeded one dollar and fifty cents on the one hundred dollars of assessed valuation, the tax rate for such county purposes for the year 1905 shall be five cents lower on each one hundred dollars of assessed valuation than the tax rate was for such county purposes in 1904; and thereafter such tax rate shall be diminished annually at the rate of not less than five cents on each one hundred dollars of assessed valuation until it reaches one dollar and fifty cents on the one hundred dollars of assessed valua-

tion; and thereafter shall be reduced annually at the rate of two and one-half cents on the one hundred dollars of assessed valuation until it reaches fifty cents on the one hundred dollars of assessed valuation; and thereafter the permanent limitation of taxation for such county purposes, exclusive of the tax to pay the interest and maintain the sinking funds aforesaid, shall be fifty cents on the one hundred dollars of assessed valuation.

Attorney-General Stoddard—Gentlemen, I also wish to call your attention to the constitutional amendment, which will be found on page 501, Statutes of 1907, which is now in effect regarding taxation of patented mines:

ARTICLE X—SECTION 1. The Legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and when patented, each patented mine shall be assessed at not less than five hundred dollars (\$500), except when one hundred dollars (\$100) in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds, and, also, excepting such property as may be exempted by law for municipal, educational, literary, scientific, or other charitable purposes.

(As amended. Proposed and passed by the Twenty-first Session of the Nevada Legislature, March 16, 1903, Statutes of 1903, page 240; passed and agreed to by the Twenty-second Session of the Nevada Legislature, March 3, 1905, Statutes of 1905, page 277, and approved and ratified by the people at the general election of 1906.)

Attorney-General Stoddard—I also call your attention, gentlemen, to the fact that the Legislature of 1907 created and established a Board of Railroad Commissioners, and provided that certain reports should be filed by railroads and other common carriers within the State. The reports are now before you and are here for your information, and may aid you in arriving at some conclusion as to what the railroads themselves claim as the valuation of their property. These reports are all filed under oath as required by law. This is all I have to say at present, gentlemen.

Governor Sparks—I shall now appoint a Committee on Order of Business.

Whereupon the following gentlemen were named: H. C. McTerney, Eureka County; D. P. Randall, Lyon County; J. J. Owens, Nye County; W. M. Weathers, Elko County; J. F. Roeder, Lincoln County.

Mr. Kinney—I move that we now adjourn until 11 o'clock to-morrow morning to allow this committee to arrange the order of business.

Mr. Guthrie—I second the motion.

Motion carried.

Board adjourned until 11 o'clock a. m., January 14, 1908.

SECOND DAY.

CARSON CITY, NEVADA, January 14, 1908.

The meeting was called to order by the Chairman at 11 o'clock. The roll was called by the Secretary. All the members present, with the exception of Mr. Ingalls, Sheriff of Esmeralda County.

Governor Sparks—Gentlemen, as you no doubt are aware, I am very busy, engaged in legislative matters. The Legislature convenes to-day in special session, and will take up a great deal of my time. Attorney-General Stoddard is also quite busy and will leave for Reno this evening, he having met with a misfortune in his family. In the absence of the Attorney-General and myself, I will ask Mr. Eggers, the State Controller, to act as chairman of this meeting. In case I am needed for the casting vote I will be right here, but I hope, gentlemen, that point will not be reached during this meeting. Mr. Eggers, will you please take the chair?

Mr. Eggers (Chairman)—Mr. McTerney, you are the chairman on order of business. Have you completed your report?

Mr. McTerney—Yes, I have handed it to the Secretary.

Mr. Eggers (Chairman)—Mr. Secretary, you will read the order of business.

The following order of business was read by the Secretary:

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. Goats.
13. Hogs.
14. Telephone Lines.
15. Telegraph Lines.
16. Electric-Light and Power Lines.
17. Contract Lands.

18. Railroads, classified as follows:

1. Central Pacific Railroad.
2. Virginia and Truckee Railroad.
3. San Pedro, Los Angeles and Salt Lake Railroad.
4. Tonopah and Goldfield Railroad.
5. Bullfrog-Goldfield Railroad.
6. Nevada and California Railroad (broad-gage).
7. Nevada and California Railroad (narrow-gage).
8. Eureka and Palisade Railroad.
9. Nevada Central Railroad.
10. Nevada, California and Oregon Railroad.
11. Las Vegas and Tonopah Railroad.
12. Tonopah and Tidewater Railroad.
13. Nevada Northern Railroad.
14. Gardnerville Railroad.
15. Hazen and Fallon Railroad.
16. Rolling stock of all.
17. Silver Peak Railroad.
18. Glasgow and Western Exploration Company Railroad.
19. Pioche and Pacific Transportation Railroad.
20. Caliente and Pioche Railroad.
21. Atchison, Topeka and Santa Fé Railroad.
22. Western Pacific Railroad.
23. Sidetracks of all.

H. C. McTERNEY, *Chairman*,
 J. F. ROEDER, *Secretary*,
 J. J. OWENS,
 D. P. RANDALL,
 W. M. WEATHERS.

Mr. Eggers (Chairman)—What is your pleasure, gentlemen, with reference to the adoption of the order of business?

Mr. Kinney—I make a motion that the order of business be adopted.

Mr. Guthrie—I second that motion.

Motion carried.

Mr. Eggers (Chairman)—What is your pleasure, gentlemen? Are you ready to proceed and place valuations?

Mr. Randall—Mr. Ingalls is a witness before the United States Court and will not be able to get here this morning, and I now make a motion that we adjourn until 1:30 this afternoon. Mr. Ingalls will be here at that time, and we can go ahead with the business of this meeting.

Mr. Eggers (Chairman)—The Attorney-General is going to leave for Reno this evening, and I should like to finish with this meeting this afternoon. I do not wish to rush you good people out of town, but I think it would be advisable to get through with our business to-day, so that if we required the services of the Attorney-General he would be here to consult with us. You will all appreciate the circumstances. We could dispose of considerable business this morning. We will entertain the motion for adjournment anyway.

Motion seconded and carried.

Adjournment taken until 1:30 p. m.

Afternoon Session.

The meeting was called to order by the Chairman at 1:30 p. m.

The Secretary was ordered to call the roll. All members present.

Mr. Eggers (Chairman)—The last we did before adjournment, gentlemen, was to adopt the order of business. What is your pleasure at present?

1-5. Work Horses, Etc.

Mr. Guthrie—I make a motion that all work horses, saddle horses, stock horses, work mules and stock mules be left to the Assessors of the several counties.

Mr. Randall—That would bring us down to No. 6 on the order of business. I second that motion.

Motion carried.

6. Beef Cattle.

Mr. McTerney—I move that beef cattle be also left to the various Assessors.

Mr. Guthrie—I make a motion, gentlemen, that we place a valuation of \$25 a head on beef cattle.

Mr. Kinney—That is more like it. I second that motion.

Motion carried.

7. Milch Cows.

Mr. Kinney—I make a motion that we place a valuation of \$25 a head on milch cows.

Mr. McTerney—Second the motion.

Motion carried.

8. Stock Cattle.

Mr. Guthrie—I think we should place a value of \$15 a head on stock cattle.

Mr. Ingalls—It was claimed last year it should be less in counties where they were so far from railroads, and I think they were placed at a valuation of \$13 a head in those counties.

Mr. Owens—Yes; in the southern country they were \$13 a head.

Mr. Eggers (Chairman)—A valuation of \$16 a head was placed on stock cattle last year.

Mr. Lemaire—That must have been a mistake or a misprint. A valuation of \$15 a head in some counties and \$13 a head in other counties was placed on stock cattle. I had to write in to the Attorney-General about that. I know it reads \$16 and \$13 in the minutes of 1907.

Mr. Randall—I move that stock cattle be assessed at \$15 a head in

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all counties except Lyon, Nye, Esmeralda, Lander, Lincoln, and White Pine.

Mr. Kinney—What is the matter with Lyon County? You have some mighty fine stock down there, Mr. Randall. I think it should be put up to \$15 a head.

Mr. Guthrie—I think so, too. They complain about no railroads—why, there are railroads all over the State now. I don't see why we should make a difference of \$2 in some counties.

Mr. Randall—They are selling in Lyon County for \$12 a head.

Mr. Kinney—I move to place Lyon County on the \$15 list. There is some fine stock down that way.

Mr. Guthrie—They always make the claim they are so far from railroads, and it is such an expense to get their stock to the railroads. There are railroads in every county in this State. I do not think we should consider that objection any more.

Mr. Owens—As representative of Nye County, I will say the feed is very scarce. Any man acquainted with cattle and with feed knows there is a difference in the northern portion of our State. In the northern portion there is good grass and good feed, while in the southern part, and particularly in Nye County, it is a desert. Outside of our mining industry we have nothing. Water is very scarce, and there is no comparison between the cattle in Nye County and other counties of this State. We should carry along the difference. We have done so for the last two years.

Mr. Ingalls—With reference to Mr. Randall's motion, suppose we put stock cattle down at \$15 a head in all counties except the counties Mr. Randall named, and place them at \$14 a head in those counties.

Mr. Eggers (Chairman)—We will entertain the motion made by Mr. Randall.

Motion made by Mr. Randall carried.

9. Thoroughbred Cattle.

Mr. McTerney—I think they should be left to the Assessors of the counties.

Motion seconded and carried.

10. Sheep.

Mr. Kinney—I think \$3.50 a head on sheep is all right.

Mr. House—We have a great many sheep from other counties. I have nothing to say about the feed; but we have to feed Elko and Humboldt County sheep and don't get anything for it.

Mr. Eggers (Chairman)—We have a special law for that; it is your own fault. Are you ready for the motion, gentlemen; \$3.50 a head for sheep?

Motion seconded and carried.

11. Buck Sheep.

Mr. Kinney—I move that buck sheep be left to the Assessors.

Mr. Eggers (Chairman)—For the benefit of the Assessors, it would be much better to place a valuation on them.

Mr. Guthrie—I make a motion we place a valuation of \$5 a head on buck sheep.

Motion seconded and carried.

12. Goats.

Mr. Lemaire—I think a valuation of \$5 on goats is sufficient. I think I am the only man who has any.

Mr. Guthrie—I second the motion.

Motion carried.

13. Hogs.

Mr. Guthrie—I move that the valuation on hogs be left to the Assessors.

Mr. Kinney—I second the motion.

Motion carried.

14. Telephone Lines.

Mr. Lemaire—Before we take up telephone lines, I wish to say I have some Persian sheep in my county, and I notice it is not on the order of business. I move that it be left to the Assessors.

Mr. Ingalls—I second the motion.

Mr. McTerney—If Persian sheep is not on the order of business, it should be left to the Assessors.

Motion carried.

Mr. Eggers (Chairman)—We will take up the telephone lines now.

Mr. Kinney—I move that telephone lines be left to the Assessors of the counties. I do not think it is good to set a price on them here.

Mr. Lemaire—I second the motion.

Motion carried.

15. Telegraph Lines.

Mr. Lemaire—I move that telegraph lines be left to the Assessors also.

Mr. McTerney—Second the motion.

Motion carried.

16. Electric-Light and Power Lines.

Mr. Kinney—I move that the valuation on electric-light and power lines be left to the Assessors of the counties.

Mr. Samuel Platt—With the permission of the Chairman and the members of the Board of Assessors, I wish to state that I am in receipt

of a telegraphic communication from Mr. Potter of Denver, President of the Nevada Electric Power and Light Company, requesting me to appear before the Board at this time. The telegram having just been received by me, it was impossible, during the short time left at my disposal, to get the data with reference to the nature of the assessment upon this particular power line and plant in Esmeralda and Nye Counties, this State. The respective Assessors of those counties are here and they are possessed of such information. The reason of my presence is to make a formal request of the Board, instead of submitting the matter of the assessment of the power line and plant of this company and other companies to the discretion of the various Assessors of the different counties, that the Board of Assessors itself fix the valuation throughout the State on all power lines and plants.

Electric-power plants have become important enterprises within our State, of such importance that it appears to this company and its representatives that the assessment of its power line and plant is a matter clearly within the provisions of the law establishing the Board of Assessors, and they, instead of the individual Assessors, should fix the valuation upon the plants, and it is for that reason I appear here to-day. I have had a talk with Mr. Ingalls, the Sheriff of Esmeralda County, and he assured me he raised the valuation and assessment on the company's plant in Esmeralda County last year, and the Board of Equalization advanced something in addition to that, and his present opinion is that the valuation is too high, and I request that this Board take up the matter and not leave it to the discretion of the various Assessors. This request is not made because of the inability of the Assessors of the various counties to make assessments, but simply upon the broad ground and principle that these enterprises are of fundamental importance, many of them operating throughout the State, and that a better assessment could be reached by this Board, by giving the matter due consideration and taking the time to make the adjustment.

Mr. Swallow (District Attorney of Esmeralda County)—I would like to have something to say before this Board. I am the District Attorney of Esmeralda County, and am very well acquainted with the company which Mr. Platt represents, and I have been in constant consultation with the Board of County Commissioners sitting as a Board of Equalization. It is a fact that the assessment of the power company which Mr. Platt represents was left to the Assessor of Esmeralda County. I have not the figures, and cannot tell you exactly what that company was assessed for last year, but I do know and know very well that your company, Mr. Platt, refused to pay the taxes for last year, and it was necessary to bring a suit against them. True, they made a tender of 25 per cent of what we assessed them at for last year, and it was necessary for the District Attorney's office to commence suit against that company.

I will admit that conditions are not what they were six months or a year ago, but we must take into consideration the same items and same facts that we take into consideration in figuring the valuation on railroads. The Supreme Court of our State has said that property is valued at its necessary cost and earning capacity. It makes a difference, however, where the property is located. For instance, if you had a house in Aurora, in a deserted mining camp, you might be able to get \$400 for it, while if you had that same house in Goldfield or Reno, you would get \$2,000 for it. All things must be taken into consideration. It is my opinion that we assessed that power line in Esmeralda County for about one-tenth of what it is worth. In Carson City I understand that the people pay for electric lights \$1 per month for sixteen-candle power, and 20 cents a month for each additional light. I will say that I am not familiar with these conditions. But in Goldfield we had a flat rate of \$3.50 a month for sixteen-candle power; it was then cut to \$2.90, with each additional light \$2 a month. That is what we have to pay in Goldfield. I don't use the electric lights myself; I burn kerosene, but the people out there are coming to me and crying their heads off because they are not being treated right, and that company operating out there doesn't treat the people right. Why, in a little store there in Goldfield the proprietor pays thirty or forty dollars a month for electric lights, and the people here in Carson City pay about three dollars a month for the same amount of lights. The Northern Saloon in Goldfield pays for lights alone \$568 a month. In the private residences the prices are exorbitant for lights; and the electric hoists, say for ten-horse power, must pay \$66.66 a month, and see what sixty-horse power costs. I am not informed, and cannot tell you, what the Truckee River plant would furnish that power for, but the Truckee plant is just the same kind of a plant that the Nevada-California Company has down in the White Mountains, but I believe the Truckee plant cost much more.

I don't want to give out the impression I am a corporation fighter, but the people of Esmeralda County are crying, "For God's sake, give us an assessment!" Mr. Owens, representing Nye County, will substantiate what I say. Most of the Nevada-California line is in Esmeralda County. I believe we have forty-two miles of power lines, and Nye County and Mr. Owens are as deeply interested in that company as Esmeralda County. I know that company refused to pay the taxes in Esmeralda County. The taxes amounted to \$9,000. I forget what the assessment was. They made a tender of 25 per cent, and Esmeralda County has got to sue for that. Just imagine what the income of that company is from the saloons alone in the Goldfield district, and 75 per cent of the power in Goldfield is electric power. What we want is a good liberal assessment on that property, and it should be

left to the Assessor of Esmeralda County so that we can get a whack at it, and if the assessment made by the Assessor is not sufficient, the Board of Equalization can raise it, but if a valuation is placed on that property by this Board we are not allowed to interfere with it, and for the reasons stated I ask you, gentlemen, to allow this matter to be handled by the Assessors of the counties in which this power company is operating.

Mr. Platt—I desire to reply to Mr. Swallow, and will say the only question here is as to whether the Board will take any action in this matter, or leave the matter to the County Assessors. If the Board desires and is disposed to take action, certain data will be presented to them so that they will reach a logical conclusion. I fully appreciate the fact that, before fixing the assessment on this property, the matter will have to be fully investigated, and I believe, after hearing from Mr. Ingalls and Mr. Owens (although I have not talked with Mr. Owens), and from the statements as made by the District Attorney, that these gentlemen would be willing to have the State Board of Assessors fix the assessment for power lines, and before you take action on the matter, gentlemen, I would ask that you thoroughly investigate all conditions existing.

Mr. Eggers (Chairman)—I will state for the benefit of the Board that we have adopted an order of business here, and power lines come under No. 16. There are a great many different power lines in this State, and if you are going to take up each power line it will be necessary to change the order of business.

Mr. Guthrie—I would like to hear from Mr. Ingalls of Esmeralda County.

Mr. Ingalls—I assessed that power line in Esmeralda County last year, and the Board of Equalization added a little more to the assessment. It is pretty hard for me to tell what valuation to place on that property. It will depend upon conditions in the future. I am willing to do what is right and just and fair, and will be governed by the assessment I placed on the property last year. The conditions in Esmeralda County are not what they were a year ago. That power company is not worth what it was a year ago, and its earning capacity is not near what it was six months or a year ago. Taking all things into consideration, I believe the assessment of that power company should be left to Mr. Owens and myself, the power company operating in Esmeralda and Nye Counties.

Mr. Owens—As representative of Nye County, I will state we have no trouble in our county with the electric-light company. The power company paid its taxes in Nye County, and I have no complaint to make and Nye County has no complaint to make against the power company operating in that county. There is a great difference between

Reno, Carson City, and Tonopah so far as the electric-light companies are concerned. So far as I have observed the material in Carson City and Reno is altogether different from the material used in the southern county; what I mean to say is this, that the material used in Carson City and Reno is of a much better quality than that used in our county. How are we going to regulate the taxation on all electric-power plants throughout the State with such conditions existing? I think the only method is to leave the assessment of electric-light and power companies to the Assessors of this State.

Mr. Kinney—It should be left to the Assessors of the different counties, and I second the motion on that proposition.

Motion carried.

17. Contract Lands.

Mr. Guthrie—Contract lands should be left to the Assessors. I make a motion to that effect.

Motion seconded and carried.

18. Railroads.

1. *Central Pacific Railroad.*

Mr. Lemaire—I make a motion that a valuation of \$17,500 dollars per mile be placed on the Central Pacific.

Mr. Randall—I move to amend that motion and place a valuation of \$18,000 per mile on the Central Pacific.

Mr. Eggers (Chairman)—Mr. Secretary, call the roll on the amendment to the motion as made by Mr. Randall.

Roll called, and amendment as made by Mr. Randall lost.

Mr. Eggers (Chairman)—Mr. Secretary, you will now call the roll on the motion, made by Mr. Lemaire, that the valuation on the Central Pacific be placed at \$17,500 per mile.

Roll called, and motion carried.

Mr. McTerney—No. 23 on the order of business is sidetracks of all the railroads. What shall we do about this: Place a valuation on all the railroads, and then take up the sidetracks?

Mr. Owens—I move that we place a valuation on the main lines of the railroads and then place a valuation on the sidetracks.

Mr. McTerney—I do not know that I understand you, Mr. Owens.

Mr. Owens—For instance, we have placed a valuation on the main line of the Central Pacific, now take up the sidetrack and place a valuation on that.

Mr. McTerney—I understand now, and think it is a good idea.

Mr. Eggers (Chairman)—We will follow that plan, if the Assessors agree to it.

Mr. Kinney—I make a motion that we follow the plan laid out by Mr. Owens.

Motion seconded and carried.

Mr. Lemaire—I move that a valuation of \$6,000 per mile be placed on the sidetracks of the Central Pacific.

Motion seconded and carried.

2. *Virginia and Truckee Railroad.*

Mr. Kinney—I make a motion that the Virginia and Truckee main line be assessed at \$8,000 per mile.

Motion seconded and carried.

Mr. Kinney—And the sidetracks be assessed at \$2,500 per mile, the same as they were last year.

Motion seconded and carried.

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

Mr. Roeder—I move that the main line of the San Pedro, Los Angeles and Salt Lake Railroad be assessed at \$8,500 per mile.

Motion seconded and carried.

Mr. Roeder—I also make a motion that the sidetracks be assessed at \$2,800 per mile.

Motion seconded and carried.

4. *Tonopah and Goldfield Railroad.*

Mr. Ingalls—Last year the main line of this railroad was assessed at \$17,000 per mile. The conditions have changed very materially in this road since last year, and I now move that a valuation of \$14,000 per mile be placed on the main line of this railroad.

Mr. Owens—I second the motion.

Motion carried.

Mr. Ingalls—I don't know what valuation to place on the sidetracks.

Mr. George S. Green (attorney for Tonopah and Goldfield Railroad)—With regard to the sidetracks, they are constructed entirely of narrow-gauge ties, and are not to be compared with sidetracks of other railroads. The sidetracks were assessed at \$3,500 per mile last year.

Mr. Ingalls—I make a motion of \$2,800 per mile on the sidetracks.

Mr. Owens—I second the motion.

Motion carried.

5. *Bullfrog-Goldfield Railroad.*

Mr. Owens—I move that \$7,000 per mile be placed on the main line of that road.

Mr. Roeder—I second the motion.

Motion carried.

Mr. Owens—And the sidetracks be assessed at \$2,200 per mile.

Motion seconded and carried.

6. *Nevada and California Railroad (broad-gage).*

Mr. Ryan—With permission, I wish to say a word or two with reference to that road, and will not detain you over a minute.

Mr. Kinney—Yes, we like to hear from you once in a while.

Mr. Ryan—The Nevada and California Railroad is just in the same fix as the Tonopah and Goldfield road. We are exactly in the same condition. You have placed a fair valuation on the Tonopah and Goldfield road, and I ask that we be given the same fair consideration. Everything that goes over our road also goes over the Tonopah and Goldfield road. On the sidetracks I ask no reduction from last year; \$3,500 per mile would be a fair valuation on the sidetracks.

Mr. Swallow (District Attorney of Esmeralda County)—A good deal of that road is in Esmeralda County; that portion between Churchill and Mina carries all the traffic and freight to Mina and then the Tonopah and Goldfield gets it, and then there is a branch line running from Mina to Keeler. The Tonopah and Goldfield gets none of the traffic and freight that goes over that branch line to Keeler. You ought to assess the Nevada and California at \$15,000 per mile. It ought to be worth more than the Tonopah and Goldfield road, but I can't make the motion.

Mr. Ryan—Our road, Mr. Swallow, is tributary to the Tonopah and Goldfield. True, we carry the freight and passengers running south to Keeler. How many times a day? Just one train, sir, and a narrow-gage at that. That narrow-gage doesn't pay expenses. If you will recognize a motion from me, put our road down for \$15,000 per mile and the sidetracks at \$3,500 per mile.

Mr. McTerney—I would like to ask a question. The next number on the order of business is the Nevada and California Railroad (narrow-gage). Is that the same thing?

Mr. Ingalls—As representative of Esmeralda County, I wish to say that quite a line of this road runs through Esmeralda County, and there is a narrow-gage line running south to Mina. It was left to the Assessor of Esmeralda County last year. I assessed it, and the Board of Equalization raised the assessment. I will make an amendment with reference to the valuation placed on this road. I move that the main line of the Nevada and California (broad-gage), running from Hazen to Mina, be assessed at \$15,000 per mile.

Mr. Randall—I second the amendment.

Motion on amendment carried.

Mr. Ingalls—And I move that the sidetracks be assessed at \$3,500 per mile on the road running from Hazen to Mina.

Motion seconded and carried.

7. *Nevada and California Railroad (narrow-gage).*

Mr. Ingalls—I move that the narrow-gage, running from Mina

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through Esmeralda County into California, be assessed at \$3,000 per mile.

Motion seconded and carried.

Mr. Ingalls—And the sidetracks of that narrow-gage be assessed at \$1,000 per mile.

Motion seconded and carried.

8. *Eureka and Palisade Railroad.*

Mr. McTerney—I ask that a valuation of \$1,850 per mile be placed on the main line of the Eureka and Palisade.

Motion seconded and carried.

Mr. McTerney—And I move that the sidetracks be assessed at \$1,000 per mile.

Motion seconded and carried.

9. *Nevada Central Railroad.*

Mr. Lemaire—I ask that the valuation on this road be left to the Assessor of Lander County, owing to the condition of that road.

Mr. Guthrie—I second the motion.

Motion carried.

10. *Nevada, California and Oregon Railroad.*

Mr. Beard—I move that the valuation on that road be placed at \$3,000 per mile.

Motion seconded and carried.

Mr. Beard—And the sidetracks be assessed at \$1,000 per mile.

Motion seconded and carried.

11. *Las Vegas and Tonopah Railroad.*

Mr. Owens—I move that the main line of that road be assessed at \$7,000 per mile.

Motion seconded and carried.

Mr. Owens—And the sidetracks be assessed at \$2,200 per mile.

Motion seconded and carried.

12. *Tonopah and Tidewater Railroad.*

Mr. Owens—I move that the main line of that road be assessed at \$7,000 per mile.

Motion seconded and carried.

Mr. Owens—And the sidetracks be assessed at \$2,200 per mile.

Motion seconded and carried.

13. *Nevada Northern Railroad.*

Mr. House—I want that road raised \$1,500 per mile, and move that the main line be assessed at \$8,500 per mile. Last year it was assessed at \$7,000 per mile.

Motion seconded and carried.

Mr. House—And I move that the sidetracks be assessed at \$2,000 per mile, the same as last year.

Motion seconded and carried.

14. *Gardnerville Railroad.*

Mr. Wyatt—I move that a valuation of \$5,250 per mile be placed on the main line of that road.

Mr. Kinney—Second the motion.

Motion carried.

Mr. Wyatt—And I move that the sidetracks be assessed at the same figure as last year—\$1,000 per mile.

Motion seconded and carried.

15. *Hazen and Fallon Railroad.*

Mr. Allen—The main line of that road was assessed at \$7,500 per mile last year. I move that a valuation be placed on it this time of \$9,000 per mile.

Mr. Ryan (representative of said road)—That Hazen and Fallon road was built more as an accommodation than anything else; it runs from Hazen to Fallon, the county seat of Churchill County. It is something of a jerkwater line, and doing very little, not making money and probably will not until Fallon becomes a populous city. Last year that road was assessed at \$7,500 per mile; it was too much, and I still think so; it is over and above what it is worth. However, if you place it the same as you did last year, I won't do much kicking.

Mr. Kinney—I move to amend and place the valuation on that road at \$8,000 per mile.

Mr. Lemaire—Second the motion.

Motion carried.

Mr. Allen—On the sidetracks I place a valuation of \$2,000 per mile.

Motion seconded and carried.

16. *Rolling Stock of All.*

Mr. Lemaire—I move that the rolling stock be left to the Assessors of the counties.

Motion seconded and carried.

17. *Silver Peak Railroad.*

Mr. Ingalls—That railroad is in Esmeralda County, and is a very short line and very little business is done on that line, and it is also in poor condition. I move that it be left to the Assessor of Esmeralda County.

Motion seconded and carried.

Mr. Eggers (Chairman)—That includes the sidetracks and rolling stock.

Mr. Ingalls—Yes, sir.

18. *Glasgow and Western Exploration Company Railroad.*

Mr. Guthrie—That is a little narrow-gage road in Humboldt County. It runs from Golconda to the Adelaide Copper mines, and is used for hauling ore. I move that it be left to the Assessor of that county.

Motion seconded and carried.

19. *Pioche and Pacific Transportation Railroad.*

Mr. Roeder—That is also a narrow-gage road, and I ask that it be left to the Assessor of the county.

Motion seconded and carried.

20. *Caliente and Pioche Railroad.*

Mr. Roeder—That road is not completed yet. I move that a valuation of \$2,500 per mile be placed on the main line.

Motion seconded and carried.

Mr. Roeder—And the sidetracks be valued at \$800 per mile.

Motion seconded and carried.

21. *Atchison, Topeka and Santa Fé Railroad.*

Mr. Roeder—I move that the main line be valued at \$2,500 per mile.

Motion seconded and carried.

Mr. Roeder—And the sidetracks at \$800 per mile.

Motion seconded and carried.

Mr. Kinney—I notice that the gentlemen are getting a little weak on their vote. I have been voting here right along and voting pretty loud. I want to hear from some of the rest. I am getting a little tired.

Mr. Eggers (Chairman)—That would be a good idea.

22. *Western Pacific Railroad.*

Mr. Roeder—I guess my county is the only one in which that road is situated. It comes in from the Utah line and connects with the Nevada Northern. I would not know what valuation to place on that.

Mr. Guthrie—I make a motion that the Western Pacific be left to the County Assessors in which the road runs through. And my motion refers to the main line and sidetracks.

Motion seconded and carried.

23. *Sidetracks of All.*

Mr. Eggers (Chairman)—We have passed on the sidetracks as we went along. I wish to state, gentlemen, that, you having completed your work at this session, I am ready to hear you on any other subject. I will not be able this year to pay you off as I did last year, but if you are not all in too great a hurry to get out of town, with the assistance of the Clerk, your bills will be made out, and then I will draw your warrants and you may get your money from the State Treasurer and will not be compelled to discount it at any institution in the town.

Mr. House, Assessor of White Pine County, made an explanation of the difficulties under which he was laboring in his county, and of the refusal of the District Attorney and County Commissioners of said county to render assistance in the matter of the assessment of certain property situated in said county, and also of the unwarranted attacks made against his administration.

Mr. Eggers (Chairman)—I want to say a few words about Mr. House. I have been acquainted with him for a long time, and there is no squarer man living. I know what the position of an Assessor is—I was one myself once—and I also know what County Commissioners are like; they hate to give the Assessor any assistance; and I know there is no doubt but what Mr. House attended to the duties of his office.

Mr. Kinney—I move right now that we write up a little something and put it in the minutes. I know Mr. House, and he is an honest man.

Mr. Roeder—I second the motion.

Mr. Owens—I move that, owing to the fact that there was such a large assessment in White Pine County last year, Mr. House was placed in an embarrassing position by the refusal of the County Commissioners to render assistance and appropriate a certain amount of money to pay the salary of a deputy, and that by such action on the part of said Commissioners mistakes were made which were caused by lack of funds, and not by the good judgment and energy of Mr. House.

Motion seconded and carried unanimously.

Mr. Guthrie—Mr. Henderson, the State Auditor, is present, and I would like to hear a few words from him.

Mr. L. O. Henderson (State Auditor)—Gentlemen, as State Auditor this is my first venture out, and it is rather embarrassing to come before a body of this kind, but it is my intention to visit each and every one of you in your respective counties. In the meantime, if anything comes up and I can be of assistance, my address is Elko, Nevada.

On motion of Mr. Kinney, seconded by Mr. Ingalls, the Board adjourned, *sine die*, at 4 o'clock p. m.

Approved:

J. EGGERS,
Acting Chairman.

