

STATE OF NEVADA

MINUTES OF MEETING

OF THE

State Board of Assessors

WITH THE

STATE REVENUE BOARD

Carson City, January 11 and 12, 1909



CARSON CITY, NEVADA

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

1909

STATE OF NEVADA

MINUTES OF MEETING

State Board of Assessors



MINUTES OF ANNUAL MEETING OF THE STATE BOARD OF ASSESSORS, 1909.

FIRST DAY.

CARSON CITY, NEVADA, January 11, 1909.

This being the second Monday in January and the day fixed by law for the annual meeting of the State Board of Assessors, the Board assembled in the Governor's Office, State Capitol, at 10 o'clock a. m.

Lieutenant and Acting Governor Denver S. Dickerson in the chair, and James D. Finch, Secretary to the Governor, acted as Clerk. The following Assessors answered to their names:

C. W. Wightman.....	Churchill County
E. L. Wyatt.....	Douglas County
W. M. Weathers.....	Elko County
J. F. Bradley.....	Esmeralda County
H. C. McTerney.....	Eureka County
H. M. Leonard.....	Humboldt County
H. R. Lemaire.....	Lander County
John F. Roeder.....	Lincoln County
D. P. Randall (absent).....	Lyon County
J. J. Owens.....	Nye County
Edward Regan.....	Ormsby County
R. B. Henrichs.....	Storey County
W. S. Beard.....	Washoe County
J. F. Miles.....	White Pine County

Governor Dickerson—Gentlemen, you meet here to-day as a State Board, representing your own counties and also the interests of the entire State. In your deliberations I hope you will carry out the intent of the law, which is to fix as nearly as possible the cash valuation of the property you are to deal with. I trust that you will transact the business calling you here with as much despatch as possible. I speak for myself. It is a very busy time and, while I want to be with you all the time in your meetings, if the meetings are too long it will be absolutely impossible for me to do this. The Secretary will call the names of the members of the State Board of Revenue.

The Clerk called the names of Acting Governor D. S. Dickerson, Attorney-General R. C. Stoddard, and State Controller J. Eggers, and all answered present.

Governor Dickerson—As some of the Assessors are not familiar with the law I will ask the Attorney-General to read the law relating to the State Board of Assessors and some of the laws relating to revenue coming under the jurisdiction of this Board.

Attorney-General Stoddard—Gentlemen of the Board, the Act of March 13, 1903, under which you are now acting, provides for the State Board of Assessors. This Act is an amendatory Act of the Act of 1901, which has created the Board of Assessors and constituted the Governor, the Controller, and the Attorney-General the State Board of Revenue to act in conjunction with the State Board of Assessors as a sort of auxiliary and advisory board to meet once a year and confer upon matters relating to the taxation and classification of property for the purposes of assessment.

Section 1 of the Act, in so far as it is applicable to this Board, 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 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 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 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.

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 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 valuation; 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.

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 Dickerson—Gentlemen, what is your pleasure? It has been the custom to appoint a Committee on Order of Business and to adjourn until the next day. I trust the Board will not to-day follow that course. I notice in the proceedings of the Board in the past that they adopted the order of business of the preceding meeting, and if that is to be the rule today, it can be done in a very short time.

Mr. Weathers—I move that a committee of five on order of business be appointed by the Chairman.

Mr. Wightman—I second the motion.

The Chairman appointed Mr. Weathers, Mr. Wightman, Mr. Beard, Mr. Owens, and Mr. Bradley as a Committee on Order of Business.

Governor Dickerson—Gentlemen, do you think you can draft that order of business and report at 1 o'clock?

Mr. Beard—Mr. Chairman, some of the Board of Assessors need something to eat. I move that we adjourn until 2 o'clock and receive the report of the committee.

Governor Dickerson—It is moved and seconded that the Board take a recess until 2 o'clock p. m.

Motion carried.

Recess until 2 p. m.

Afternoon Session.

The Board resumed its session at 2 p. m., January 11, 1909.

Upon a roll-call all answered to their names except Assessor D. P. Randall, of Lyon County, who was absent on account of illness.

Governor Dickerson—Is the chairman of the Committee on Order of Business ready to report?

Mr. Owens—Governor, the chairman is getting the order of business typewritten, and I presume he is there yet.

Governor Dickerson—I will state to the Board that I received a telephonic message from one of Mr. Randall's family saying that he was quite ill and would not be present at the meeting of the Board, and also stating that the Chairman of the Board of County Commissioners is in Yerington and cannot be here.

Mr. Weathers—Mr. Chairman, I have handed in the report of the Committee on Order of Business to the Secretary.

Governor Dickerson—The Clerk will read the committee's report.

The Clerk read as follows:

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. Persian Sheep.
13. Goats.
14. Hogs.
15. Telephone Lines.
16. Telegraph Lines.
17. Electric and Power Lines.
18. All Contract Lands.
19. Railroads, classified as follows:
 1. Central Pacific.
 2. Nevada and California—broad-gage.
 3. Tonopah and Goldfield Railroad.
 4. Nevada Northern Railroad.
 5. San Pedro, Los Angeles and Salt Lake Railroad.
 6. Virginia and Truckee Railroad.
 7. Hazen and Fallon Railroad.
 8. Tonopah and Tidewater and B. & G. Railroad.
 9. Las Vegas and Tonopah Railroad.
 10. Gardnerville Railroad.
 11. Nevada, California and Oregon Railroad.
 12. Nevada and California Railroad—narrow-gage.
 13. Eureka and Palisade Railroad.
 14. Nevada Central Railroad.
 15. Silver Peak Railroad.
 16. Caliente and Pioche Railroad.
 17. Atchison, Topeka and Santa Fé Railroad.
 18. Glasgow and Western Exploration Company Railroad.
 19. Pioche and Pacific Transportation Railroad.
 20. Western Pacific Railroad.
 21. Miscellaneous railroads.
 22. Sidetracks of all.
 23. Rolling stock of all.

W. M. WEATHERS, *Chairman*,
 J. J. OWENS, *Secretary*,
 C. W. WIGHTMAN,
 W. S. BEARD,
 J. T. BRADLEY.

Mr. Lemaire—I move that the order of business be adopted as read.
Motion seconded and carried.

Mr. McTerney—Mr. Chairman, I move that we take a copy of the order of business and adjourn until 10 a. m. to-morrow. There is a good deal of business we have not had an opportunity of talking over. There are some new members of the Board, and for my part I have not had an opportunity to discuss the assessments with any one.

Mr. Beard—I second the motion.

Motion carried, and Board took a recess until 10 a. m. to-morrow.

*

SECOND DAY.

The Board resumed its session at 10 a. m., January 12, 1909.

Upon roll-call all members of the Board of Revenue and Board of Assessors answered to their names.

Governor Dickerson—What is the pleasure of the Board—to proceed with the order of business?

Mr. Henrichs—Mr. Chairman, in looking over the minutes of the last meeting I observe the valuations were left to the various Assessors. I therefore move that the whole order of business be left to the Assessors of the various counties.

Mr. McTerney—Mr. Chairman, do I understand that means leaving the railroads to the various Assessors? We are here to fix the valuations.

Mr. Henrichs—The various Assessors in the counties ought to know what should be done.

Mr. McTerney—I just wondered if that is really quite right. We are here to fix these valuations, and unless there is something like a small road in one county, I do not believe we could pass that to the Assessors. I would like to hear from the Attorney-General.

Attorney-General Stoddard—I think the provisions of Section 1 of that Act are mandatory so far as certain property is concerned. Section 1 says that the County Assessors of the several counties of this State shall meet for a period not exceeding ten days at the office of the Governor on the second Monday, etc., and shall at such meetings establish a valuation through the State of all railroads and rolling stock, etc., of all electric-light and power lines and upon all other kinds of property which in the judgment of such Assessors can be valued and assessed more uniformly by said Assessors, acting collectively, than by the several County Assessors acting separately.

Governor Dickerson—The Chair will rule the motion out of order.

Mr. Henrichs—I withdraw the motion, Mr. Chairman.

Governor Dickerson—What is your pleasure, gentlemen?

Mr. McTerney—I move that the regular order of business be taken up.

Mr. Weathers—I second the motion.

Motion carried.

Work Horses, Etc.

Governor Dickerson—The first order of business is work horses.

Mr. Wightman—I move that the first five on the order of business be left to the various Assessors.

Mr. McTerney—I second the motion.

Governor Dickerson—The Clerk will call the roll.

Roll-call—Ayes, 14; noes, none.

Motion carried.

Beef Cattle.

Governor Dickerson—The next order of business is beef cattle.

Mr. McTerney—I move the valuation be placed at \$25 per head.

Mr. Beard—I second the motion.

Upon roll-call motion carried unanimously.

Milch Cows.

Mr. Leonard—I move that we place the same valuation as last year.

Governor Dickerson—It has been moved and seconded that a valuation of \$25 per head be placed on milch cows.

Upon roll-call motion was carried unanimously.

Stock Cattle.

Mr. Wyatt—I move that a valuation of \$15 per head be placed on stock cattle.

Mr. Regan—I second the motion.

Mr. Owens—I move an amendment to that motion. I move that the counties where stock cattle was assessed at \$13 last year be likewise assessed this year for the same amount for this reason: I myself live in a county that is a mining county, and desert country where we raise inferior cattle, and cattle in that portion of the country has always been placed at \$14, while in the northern counties it has been placed at \$15 per head. If you take a buyer, there is a difference between a three or four-year-old in the price of four or five dollars. I think we should place the assessment on the cattle along those lines. Grass is scarce in our country and so is water, and that is one of the reasons why we raise an inferior brand of cattle, and I would ask that Nye, Esmeralda, Lincoln, and White Pine cattle be assessed at \$13.

Mr. McTerney—Did Mr. Owens include Eureka?

Governor Dickerson—You will let it stand as last year, with the exception of Lander? It is moved and seconded that the valuation be placed at \$15 in all counties except those in which the valuation was placed at \$13 last year, excepting Lander from the latter list. Are you ready for the question on the amendment? The Secretary will call the roll.

Attorney-General Stoddard—That raises the question as to what the meaning of this section will be when it says "shall establish a valuation through the State on all cattle and sheep?"

Mr. McTerney—Does it not state further along there that it shall be according to conditions and circumstances?

Attorney-General Stoddard (reading)—"Shall establish a valuation

through the State, etc., and upon all other kinds of property which in the judgment of such Assessors can be valued and assessed more uniformly," etc.

Mr. Owens—Mr. Chairman, I would ask the Attorney-General if it has not been customary to rate sheep? Is there not a difference in the rating of sheep? Why should there not be a difference in the rating of cattle? In the rating of railroads there is a difference. In my country we have telephone lines different from what you have down here in regard to the material used in them. You cannot tax them the same price as you would in this northern country.

Attorney-General Stoddard—It raises the question as to whether the valuation shall be uniform throughout the State to comply with the provisions of that section, or whether it can be lower in one county or higher in another.

Mr. McTerney—General, further along in that Act does it not state that those valuations shall be according to conditions?

Controller Eggers—Mr. Chairman, if such is the case, then we have been wrong for the last eight years, and everything is illegal. When I was on the Board we made distinctions in valuations on cattle and sheep and all other property.

Attorney-General Stoddard—The question has never been raised, and whether a valuation through the State means a uniform valuation or not is a question that has never been raised.

Governor Dickerson—Inasmuch as it has been the practice of the Board to make such valuations, and it has never in the past been questioned, the Chair will rule that the motion is a proper one.

Mr. Bradley—Mr. Chairman, I understood the gentleman who seconded the motion that it should be left as it was last year, which I believe was \$14 instead of \$13, according to the amendment.

Mr. Lemaire—There is a mistake in last year's minutes.

The question was put, and the motion was carried unanimously.

Governor Dickerson—The ayes have it and the amendment is carried and the question now is on the original motion. If there is no discussion the Clerk will call the roll.

Upon roll-call there were 13 ayes, Mr. Wightman voting no.

Mr. Randall—I do not believe I quite understand this proposition. Does not the amendment carry the original motion?

Governor Dickerson—Mr. Owens's amendment was that in all counties where the valuation was \$13 it be left \$13 this year, except Lander County, which was the amendment. You agreed to that amendment. The question is now on the original motion leaving out Lander County.

Mr. Miles—My understanding was that the original motion was to make it \$15 throughout the State.

Governor Dickerson—That was the original motion. Mr. Owens

made a motion that the valuation be placed at \$13 in all counties the same as last year. You are voting for the motion as amended.

Mr. Wightman—I withdraw my vote no and vote aye.

Thoroughbred Cattle.

Mr. McTerney—I move that No. 9 be left to the various Assessors.

Mr. Weathers—I second the motion.

Governor Dickerson—It has been moved and seconded that No. 9 be left to the various Assessors. The Clerk will call the roll.

Attorney-General Stoddard—That raises a question as to whether you should place some valuation on them; whether it is uniform or not makes no difference.

Governor Dickerson—The Attorney-General is of the opinion that the leaving of this class of property to the Assessors might possibly invalidate the assessment, and, as the Board could no doubt fix the valuation without much trouble, it would probably be the proper course to pursue.

Mr. Beard—Mr. Chairman, I do not think we could fix the valuation on thoroughbred cattle. I have three or four kinds of thoroughbred cattle in my county. You cannot place a uniform price on thoroughbred Durhams, Herefords, etc.

Attorney-General Stoddard—Mr. Beard, I think that is a question for the courts, whether this Act is defective or not.

Mr. Beard—I have some worth a thousand dollars apiece in my county. There are very few thoroughbred cattle in the State outside of Humboldt and Washoe.

Mr. Miles—We have in White Pine but few classes of thoroughbred cattle, and I believe that Mr. Beard's statement on that matter will apply to White Pine as well as other counties.

Mr. Owens—Mr. Chairman, don't you think if we cannot state the price that thoroughbred cattle ought to be assessed at owing to the difference in Herefords, Durhams, etc., that we could state a price that it would not be less than \$50 or \$40, and that would give the Assessors an opportunity to raise along the lines of the different qualities of the cattle, and still you would have something to go on?

Mr. Randall—Mr. Chairman, if we are in error for the last eight or nine years, I think we had better pass it and make the same mistake.

Attorney-General Stoddard—This Act has been amended since it was passed. Under the decision of Judge Hawley in the United States Court—if nobody raises the question it will be all right.

Governor Dickerson—The question is on the motion to leave the valuation to the Assessors of the various counties.

Mr. Miles—I believe in White Pine County there are some individuals who own perhaps a thoroughbred Jersey cow. Perhaps the cow would be worth \$200. Others in that country own thoroughbred bulls

and perhaps they would be worth \$1,000 a head, and I do not believe it would be right to assess that cow as high as that thoroughbred bull, and I think if it can be arranged for the Assessor to fix the valuation on these thoroughbred cattle it should be done.

Governor Dickerson—The Chair will put the question to a vote. The Clerk will call the roll on the motion that thoroughbred cattle be left to the various Assessors.

Upon roll-call the ayes were 14, nays none.

Motion carried unanimously.

Sheep.

Mr. Lemaire—Mr. Chairman, I move that a valuation of \$3 be placed on stock sheep.

Mr. Leonard—I second the motion.

Upon roll-call the motion carried unanimously, all voting aye.

Buck Sheep.

Mr. Lemaire—Mr. Chairman, I move that a valuation of \$5 be placed upon buck sheep.

Mr. McTerney—I second the motion.

Upon roll-call there were 14 ayes; nays, none.

Motion unanimously carried.

Persian Sheep.

Mr. Lemaire—I move that the Persian sheep be left to the Assessors. I believe I am the only owner who has any Persian sheep.

Mr. Roeder—I second the motion.

Mr. Miles—I would like an explanation as to what Persian sheep are. Some of the Assessors might feel like myself, might not know a Persian sheep from an Angora goat. The sheep men might bring in a whole lot of Persian sheep on us.

Governor Dickerson—Mr. Lemaire, can you furnish the gentleman with the information desired?

Mr. Lemaire—They are larger than the regular sheep.

Mr. Miles—It will be presumed that they are worth more than the ordinary sheep.

Mr. Lemaire—Yes, sir.

Governor Dickerson—Are you ready for the question to leave Persian sheep to the Assessors?

Upon roll-call the ayes were 14; nays, none.

Motion carried unanimously.

Goats.

Mr. Roeder—I move to place a valuation of \$5 per head on goats.

Mr. Lemaire—I second the motion.

Upon roll-call there were 14 ayes; nays, none.

Motion carried unanimously.

Hogs.

Mr. McTerney—I move that a valuation of \$5 per head be placed on hogs.

Mr. Weathers—I second the motion.

Upon roll-call there were ayes, 14; nays, none.

Motion carried unanimously.

Telephone Lines.

Mr. Lemaire—I move that all telephone lines be left to the Assessors of the various counties.

Attorney-General Stoddard—I desire the minutes to show that, in my opinion, there is a serious doubt as to whether or not, if the statute is mandatory in requiring some valuation to be placed upon all the property enumerated in Section 1 of this Act, for the same reasons that I have heretofore expressed; that is, that the statute is mandatory with respect to the property enumerated in Section 1, and that some valuation should be fixed.

Mr. E. B. Ryan (representing the Southern Pacific Company)—I called the attention of General Sweeney, who was at that time Attorney-General of the State, taking your ground that it was mandatory on the State Board of Assessors to assess such matters and things as were enumerated in the schedule. He called my attention to the latter part of Section 5 and Section 11, and held against me.

Attorney-General Stoddard—What year was that, Mr. Ryan?

Mr. Ryan—Three years ago.

Attorney-General Stoddard—I have been unable to find any different ruling or different interpretation of the law. I simply desire that my opinion should be recorded.

Governor Dickerson—The question is on the motion to leave all telephone lines to the various Assessors.

Upon roll-call the ayes were 14; nays, none.

Motion unanimously carried.

Telegraph Lines.

Mr. Weathers—Mr. Chairman, I move that telegraph lines be left to the various Assessors of the State.

Mr. Henrichs—I second the motion.

Upon roll-call there were 14 ayes; nays, none.

Motion carried unanimously.

Electric and Power Lines.

Mr. Beard—I move, Mr. Chairman, that electric and power lines be left to the various Assessors.

Mr. Randall—I second the motion.

Upon roll-call there were 14 ayes; nays, none.

Motion carried unanimously.

All Contract Lands.

Mr. Roeder—I move that the contract lands be left to the various Assessors.

Mr. Lemaire—I second the motion.

Upon roll-call there were 14 ayes; nays, none.

Motion carried unanimously.

Central Pacific Railroad.

Governor Dickerson—The next order of business is railroads. No. 1, Central Pacific.

Mr. McTerney—Mr. Chairman, I move that the valuation be placed at \$17,500 per mile.

Mr. Leonard—I second the motion.

Governor Dickerson—It has been moved and seconded that a valuation of \$17,500 per mile be placed upon the Central Pacific Railway. Any discussion on this question? Before the Board votes on this question I wish to call the attention of the Assessors to a few figures relative to the valuation of that road. Mr. Ryan, have you anything to say?

Mr. E. B. Ryan—After you, Governor; good manners.

Governor Dickerson—I wish to say to the members of this Board that Mr. C. B. Seger, the Auditor of the Southern Pacific Company, the owner and operator of the Central Pacific, by affidavit on file in the Circuit Court of the United States here places the valuation of the Central Pacific Railroad at \$146,936.73 per mile. Now, if the Board of Assessors fixes the valuation of stock cattle and other cattle within ten or fifteen per cent of the actual cash value of that class of property, there is no reason why you should not place a more equitable valuation on the Central Pacific Railroad.

On page 10 of Mr. Seger's affidavit, he shows that the earnings of the Central Pacific Railway for the year ending June 30, 1907, in the State of Nevada on freight business, were \$8,253,564.33, or \$18,304.81 per mile of line, there being 450.896 miles of road in the State. The total earnings of the passenger business for the same period, in Nevada, were \$2,874,245.38, or \$6,374.51 per mile.

On page 17, the total freight, passenger, mail, express, telegraph, and rent earnings in Nevada are given as \$12,005,443.23, or \$26,625.75 for each mile of road.

On page 43 the operating expenses in Nevada are shown to be \$5,061,827.75, or \$11,226.15 per mile, leaving a net operating revenue of \$6,943,615.48, or \$15,399.59 a mile.

On page 20 of this affidavit, Mr. Seger states that the value of the Central Pacific Railway in Nevada is \$66,253,187.21. This is \$146,936.73 per mile. Taking Mr. Seger's valuation to be correct, the percentage

of earning power for the year ending June 30, 1907, was 10.479 per cent.

On the 1908 assessed valuation on main line of \$17,500 per mile the operating revenue for the year ending June 30, 1907, would have been 87.997 per cent, and on the assessment of 1907 of \$17,000 per mile 90.585 per cent.

The 1907 assessment of sidetracks, telegraph, rolling stock and other property amounted to \$6,691.36 a mile, or a total on main line, sidetracks, telegraph, rolling stock and other property of \$23,691.36. On this the earning power for the year ending June 30, 1907, was 65.001 per cent.

Assuming that the main line was assessed at \$30,000 per mile and other properties at \$6,000 per mile, making a total of \$36,000 a mile, the net operating revenue would be 42.776 per cent on the basis of earnings for the year ending June 30, 1907.

Mr. E. B. Ryan—Governor, may I ask you if anything except operating expenses there are set off to the total earnings, legal expenses, taxes, etc.

Governor Dickerson—They all come under expenses.

Mr. E. B. Ryan—Oh, no, Governor, no legal expenses or any offsets of that character.

Governor Dickerson—Make a very liberal allowance for legal expenses.

Mr. E. B. Ryan—Gentlemen, I would call your attention to a decision rendered by the Supreme Court of the State of Nevada, reported in 10th Nevada. The decision was rendered by Judge Beatty, who was at that time Chief Justice. I want to state to you, gentlemen, that decision still holds good and never has been overruled, and that decision never can be overruled until franchises are assessed in this State, because through the franchise comes the operation of the money where the earnings can be taken into consideration as to fix the value of any property which is operated. But until a franchise is operated there is no control in the revenue department of the government to take any financial notice of it. Judge Beatty in his decision calls attention to these facts, that a railroad in the State of Nevada operating can never be assessed more than its cost—its cost, not under extraordinary conditions, but ordinary conditions; what it would cost to reconstruct it—because, said he, to take a wider view than that and to assess the franchise or something else would be wrong, and I think the Attorney-General will bear me out that that has never been overruled.

I know in cases where I was a witness before Judge Mack in Washoe County wherein that question did not arise as to the cost. It arose under a second division of that same decision as to when a road should be assessed less than its cost when its utility is not equal to its cost by

reason of a rate per cent on an amount that would bring its net earnings, and that only applies to everything in the way of railroad assessment where it is below the cost of the road. The case was the Virginia and Truckee road. Is that the one you have reference to, General?

Attorney-General Stoddard—I have reference to no particular case.

Governor Dickerson—What does your argument pertain to—that Mr. Seger did not know what the cost of the road was?

Mr. E. B. Ryan—I do not think Mr. Seger has mentioned the cost of it. Will you please read it?

Governor Dickerson—He gives it under oath as the cost of the road in Nevada \$66,253,187.21. That is the cost of the road. There are 450.896 miles of road in this State, which makes the value of each mile of road \$146,936.73.

Mr. E. B. Ryan—That is a pro rata cost, Governor, taking the Sierra Nevada Mountains into consideration, taking the proportion on a mileage basis. He takes up a pro rata proportion of the earnings, taking all of Colorado and all of Utah.

Governor Dickerson—That is not his affidavit, Mr. Ryan.

Mr. E. B. Ryan—That is the only way he can arrive at it. The majority of the operation does not come in Nevada. It is a pro rata distribution on the mileage. Another thing, when the cost is put on that pro rata mileage basis, it is all the cost of each year going on for every washout, every bridge that is repaired or new one in lieu of an old one, and of every matter and thing each day for the last forty years. Let me see, 1868, yes, forty years, and that is where it is accumulative in that respect.

Governor Dickerson—You succeed in paying a good rate of interest on cost all the time.

Mr. E. B. Ryan—Yes, sir. I should state, Governor, that all of it does not come out of Nevada. Colorado has 1,400 miles of the Southern Pacific and Nevada has 450.

Governor Dickerson—I want to call your attention to the fact that the road on the valuation of \$146,936.73 per mile in the year 1907 earned 10.497 per cent; made over ten per cent on a valuation of \$146,936.73 per mile.

Mr. E. B. Ryan—Yes, and it was a phenomenal year. But I still maintain that it can be assessed on its cost. You will find filed in the Federal building affidavits from several engineers of what it cost now. You must remember, Governor, that this road was built under extraordinary conditions. They paid \$35,000 for one locomotive which now they would not give \$2.50 for to work on the road. If you will recall the years 1864, 1865, 1866, 1867, and 1868, you will know the hardships they went through; they paid ten times what they pay to-day.

Iron rails cost over \$100 a ton which now only bring about \$30. English rails can be laid down for \$26 and everything else in the same proportion. In fact, a great many things cost over 100 per cent more in those days than they cost now.

As I was speaking of those affidavits on file in the Federal building, with the present facilities for building \$14,500 or \$15,000 to \$16,000 was the maximum of what it could be constructed through Washoe County to-day, and at that time it went to Wadsworth. In addition to this old road and the \$15,000 it would cost to build it at that time there has been added the cut-off, which makes additional expense. Every mile that has been straightened goes into that expense, and if you will divide it by four you will come much nearer to it, although that would not bring it down to the actual cost because of these accumulated expenses year after year.

Governor Dickerson—I would be perfectly willing to take one-fourth of the valuation placed by Mr. Seger.

Mr. E. B. Ryan—That is not fair to us. These improvements have been going on for forty years, and everything in these forty years has been added to that cost. In forty years more that cost will be double again, because it is money outlaid to keep it up to the standard of road operation.

Mr. Randall—If I am in order, I will offer an amendment to place the valuation at \$20,000, which, according to those figures, is exceedingly low.

Mr. Regan—I second the motion.

Governor Dickerson—I hope, gentlemen of the Board, that this motion will be voted down. Under any showing that can be made this road should pay at least \$30,000. It is a fair and very low estimate for the Central Pacific Company. You assess the farmers within ten per cent of the valuation of their property, and they do not make the profit off their property that the railroad makes on its property. This valuation is 15 per cent of the valuation placed on this road by the Auditor of the Southern Pacific Company. They are getting interest on that—they are getting paid for it. Mr. Ryan says it is accumulative for forty years or more; the fact is they are drawing ten per cent interest on \$146,936.73 a mile. That is a fair rate of interest, and there is no reason why this Board should not fix the valuation at something near what the road is worth. You ought to get a little closer to the cash valuation of the road. Mr. Ryan has failed to supply this Board with any information as to what the cost of the road has been.

Mr. E. B. Ryan—I cited you the records.

Governor Dickerson—Yes, but they are not here.

Mr. Henrichs—It does seem ridiculous when the Central Pacific is assessed at only \$17,500, the Virginia and Truckee is assessed half as much.

Governor Dickerson—Some railroads are assessed too much to-day; they are running at a loss. I believe some of them should be reduced, but where a road is making high interest on a reasonable valuation, I think this Board should make a reasonable assessment.

Mr. Randall—Mr. Chairman, I agree with you on that, but I thought it would be impossible to get such a valuation. I moved last year to make it \$100,000. I now move that a valuation of \$30,000 on the main line be assessed on the Central Pacific.

Mr. Henrichs—I second the motion.

Mr. E. B. Ryan—I will state to you, Governor, and the Assessors who are here; a majority of them will bear me out as to the facts: When the original assessment was placed upon our property, I think in 1903, we have each year added enough to that assessment continuously to meet the cut under the Newlands Act, which possibly you are well acquainted with. We have through our railroads paid over one million dollars taxes in addition to what it would have been had all other property stood in on the same basis.

Governor Dickerson—I think you are mistaken.

Mr. E. B. Ryan—I do not think so. I have all of the reports from the very first, and it has been continuous, and the values as placed on all other property has been just the same year after year, except railroads. They have always come in with sufficient to meet the cut, and, Governor, when they commenced that it was hard times in Nevada; that is, they were not as prosperous as they are now, but no year did we come here except with the advance of enough each year to meet that cut, which has cost my company over a million dollars in taxes over and above what it had been originally fixed at. It was supposed that every species of property would be raised sufficient to meet the cut in the rate each year. The railroads have done that. That is all, Governor. Thank you.

Governor Dickerson—Any further discussion? The question is on the amendment to the original motion placing a valuation on the Central Pacific Railroad at \$30,000 a mile, main line. The Clerk will call the roll.

The Clerk called the roll as follows:

<i>Name and county.</i>	<i>Vote.</i>
Mr. Wightman of Churchill.....	No
Mr. Wyatt of Douglas.....	Aye
Mr. Weathers of Elko.....	No
Mr. Bradley of Esmeralda.....	No
Mr. McTerney of Eureka.....	No
Mr. Leonard of Humboldt.....	No

Mr. Lemaire of Lander.....	No
Mr. Roeder of Lincoln.....	No
Mr. Randall of Lyon.....	Aye
Mr. Owens of Nye.....	No
Mr. Regan of Ormsby.....	Aye
Mr. Henrichs of Storey.....	Aye
Mr. Beard of Washoe.....	No
Mr. Miles of White Pine.....	No

The result of the vote was announced as follows: Ayes, 4; noes, 10.

Governor Dickerson—The motion is lost. The question recurs on the original motion, \$17,500 a mile. Are you ready for the question?

Mr. Randall—Mr. Chairman, Brother Ryan was telling that he always had the valuation raised to meet this cut, so I do not see where you are helping us out this year. It looks to me it ought to be something above what it was last year in order to help these poor counties out.

Mr. Owens—Mr. Chairman, I move you that the amount of taxation be placed on the mileage of the Central Pacific road at \$18,500.

Mr. Regan—I amend that by making it \$20,000.

Mr. Randall—I second Mr. Regan's amendment.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

<i>Name and county.</i>	<i>Vote.</i>
Mr. Wightman of Churchill.....	No
Mr. Wyatt of Douglas.....	Aye
Mr. Weathers of Elko.....	No
Mr. Bradley of Esmeralda.....	No
Mr. McTerney of Eureka.....	No
Mr. Leonard of Humboldt.....	No
Mr. Lemaire of Lander.....	No
Mr. Roeder of Lincoln.....	No
Mr. Randall of Lyon.....	Aye
Mr. Owens of Nye.....	Aye
Mr. Regan of Ormsby.....	Aye
Mr. Henrichs of Storey.....	Aye
Mr. Beard of Washoe.....	No
Mr. Miles of White Pine.....	Aye

The result was announced as follows: Ayes, 6; noes, 8.

Governor Dickerson—The motion is lost. The question recurs on the amendment to make it \$18,500. The Clerk will call the roll.

The Clerk called the roll as follows:

<i>Name and county.</i>	<i>Vote.</i>
Mr. Wightman of Churchill.....	No
Mr. Wyatt of Douglas.....	Aye
Mr. Weathers of Elko.....	No
Mr. Bradley of Esmeralda.....	Aye
Mr. McTerney of Eureka.....	No
Mr. Leonard of Humboldt.....	No

Mr. Lemaire of Lander.....	No
Mr. Roeder of Lincoln.....	No
Mr. Randall of Lyon.....	Aye
Mr. Owens of Nye.....	Aye
Mr. Regan of Ormsby.....	Aye
Mr. Henrichs of Storey.....	Aye
Mr. Beard of Washoe.....	No
Mr. Miles of White Pine.....	Aye

The result of the vote was announced as follows: Ayes, 7; noes, 7.

Governor Dickerson—The Chair refuses to vote on this question.

The Clerk will call the roll again.

The Clerk called the roll again as follows:

<i>Name and county.</i>	<i>Vote.</i>
Mr. Wightman of Churchill.....	No
Mr. Wyatt of Douglas.....	Aye
Mr. Weathers of Elko.....	No
Mr. Bradley of Esmeralda.....	Aye
Mr. McTerney of Eureka.....	No
Mr. Leonard of Humboldt.....	No
Mr. Lemaire of Lander.....	Aye
Mr. Roeder of Lincoln.....	No
Mr. Randall of Lyon.....	Aye
Mr. Owens of Nye.....	Aye
Mr. Regan of Ormsby.....	Aye
Mr. Henrichs of Storey.....	Aye
Mr. Beard of Washoe.....	No
Mr. Miles of White Pine.....	Aye

The result was announced as follows: Ayes, 8; noes, 6.

Governor Dickerson—The amendment is carried. The question now recurs on the original motion as amended. The Clerk will call the roll.

The Clerk called the roll as follows:

<i>Name and county.</i>	<i>Vote.</i>
Mr. Wightman of Churchill.....	No
Mr. Wyatt of Douglas.....	Aye
Mr. Weathers of Elko.....	No
Mr. Bradley of Esmeralda.....	Aye
Mr. McTerney of Eureka.....	No
Mr. Leonard of Humboldt.....	No
Mr. Lemaire of Lander.....	No
Mr. Roeder of Lincoln.....	No
Mr. Randall of Lyon.....	Aye
Mr. Owens of Nye.....	Aye
Mr. Regan of Ormsby.....	Aye
Mr. Henrichs of Storey.....	Aye
Mr. Beard of Washoe.....	No
Mr. Miles of White Pine.....	Aye

The result of the vote was announced as follows: Ayes, 7; noes, 7.

Governor Dickerson—The Chair will cast the deciding vote. It is better to have it \$18,500 than \$17,500. The Clerk will call my name.

The Clerk—Governor Dickerson.

Governor Dickerson—Aye.

The motion as amended is carried.

Nevada and California—Broad-gage.

Mr. Bradley—Mr. Chairman, as Esmeralda County has a great deal of this road (I believe this is the road that runs from Hazen to Mina), and inasmuch as last year the State Board of Assessors saw fit, on account of the condition of things to place its valuation at \$15,000 per mile, believing at that time that that was right, I move, Mr. Chairman, that the valuation now be placed at \$15,000 a mile, the same as last year.

Mr. Wightman—I second the motion.

Upon a roll-call the vote was as follows: Ayes, 14; noes, none.

Motion unanimously carried.

Mr. Henrichs—Mr. Chairman, would it be good idea to take up the sidetracks of each road as we go along? I make a motion to that effect.

Mr. Weathers—I second the motion.

The question was put and carried unanimously.

Mr. Bradley—Mr. Chairman, I move that the valuation on the sidetrack of the Nevada and California be left the same as last year.

Governor Dickerson—What was that valuation?

Mr. Bradley—I think \$3,500.

Central Pacific Railroad—Sidetracks.

Governor Dickerson—Will you withdraw that motion and place the valuation first upon the sidetracks of the Central Pacific?

Mr. Bradley—Then I withdraw the motion until the Central Pacific is taken care of.

Governor Dickerson—The question is on fixing a valuation on the Central Pacific sidetracks.

Mr. Randall—I move that the valuation be placed at \$8,000 a mile on the sidetracks.

Mr. Regan—I second the motion.

Mr. E. B. Ryan—I will say, Governor, that we can build them and do build them for \$5,000.

Upon a roll-call the following was the vote: Ayes—Wyatt, Randall, Regan, and Henrichs. Noes—Wightman, Weathers, McTerney, Leonard, Roeder, Owens, Beard, and Miles. Ayes, 4; noes, 8.

The motion was lost.

Mr. McTerney—I move that the valuation be placed at \$6,000.

Mr. Wightman—I second the motion.

Upon roll-call there were: Ayes, 9; noes, 5.

Motion carried.

Nevada and California Railroad—Sidetracks.

Mr. Bradley—Now, Mr. Chairman, I renew my motion that the valuation on the sidetracks of the Nevada and California be placed at \$3,500.

Upon a roll-call there were: Ayes, 14; noes, none.

Motion unanimously carried.

Tonopah and Goldfield Railroad.

Mr. Bradley—As the Tonopah and Goldfield Railroad lies almost wholly in Esmeralda, and the assessed valuation last year was \$14,000, I move that the valuation be placed at \$12,000 per mile.

Mr. Owens—I second the motion.

Upon roll-call there were: Ayes—Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Randall, Owens, Regan, Henrichs, Beard, and Miles—13. Noes—Wyatt, 1.

Motion carried.

Governor Dickerson—Sidetracks, Tonopah and Goldfield Railroad.

Mr. Bradley—I move, Mr. Chairman, that it be left at \$2,800.

Mr. Owens—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion unanimously carried.

Nevada Northern Railroad.

Mr. Miles—Mr. Chairman, last year the Nevada Northern was assessed at \$8,500 a mile. The road has been improved in the last year to some extent and they are adding quite a bit of traffic on the road, and I believe that we should place it at \$9,000 a mile, the main line. I move that the valuation be placed at \$9,000 a mile.

Mr. Weathers—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Governor Dickerson—Sidetracks, Nevada Northern Railroad.

Mr. Miles—I move that the sidetracks be assessed at \$2,500 per mile.

Mr. Randall—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

San Pedro, Los Angeles and Salt Lake Railroad.

Mr. Roeder—I move that the valuation be placed at \$9,000.

Mr. Beard—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Governor Dickerson—Sidetracks on the San Pedro road.

Mr. Roeder—I move that the sidetracks be assessed at \$2,800.

Mr. Wightman—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Hazen and Fallon Railroad.

Mr. Wightman—I move that the valuation on the Hazen and Fallon main line be placed at \$8,000 a mile.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Governor Dickerson—Sidetracks, Hazen and Fallon Railroad.

Mr. Wightman—I move that they be the same as last year—\$2,000.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Tonopah and Tidewater and Bullfrog and Goldfield Railroads.

Mr. Owens—Mr. Chairman, I would place \$6,000 on the main line of the Tonopah and Tidewater and the Bullfrog and Goldfield Railroads.

Governor Dickerson—What is the Bullfrog and Goldfield?

Mr. Owens—That is the road from Goldfield to Bullfrog.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Governor Dickerson—Sidetracks, Tonopah and Tidewater Railroad.

Mr. Owens—I move that a valuation of \$2,200 be placed on the sidetracks of the Tonopah and Tidewater Railroad.

Mr. Roeder and Mr. Wightman—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Las Vegas and Tonopah Railroad.

Governor Dickerson—The next is the Las Vegas and Tonopah Railroad.

Mr. Owens—I move it be placed at \$6,000.

Mr. Roeder—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Governor Dickerson—Sidetracks of Las Vegas and Tonopah Railroad.

Mr. Owens—I move that a valuation of \$2,200 be placed on the sidetracks.

Mr. Roeder—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Gardnerville Railroad.

Mr. Wyatt—I move that the main line be assessed at \$5,500.

Mr. Regan—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Wyatt—I move that the sidetracks be left at \$1,000 a mile, the same as last year.

Mr. Regan—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Nevada, California and Oregon Railroad.

Mr. Beard—I move, Mr. Chairman, that a valuation of \$3,000 a mile be placed on the Nevada, California and Oregon Railroad.

Mr. Randall—I second the motion.

Upon roll-call the vote was: Ayes, 14; noes, none.

Motion carried.

Mr. Beard—I move, Mr. Chairman, that the sidetracks be assessed at \$1,000.

Mr. Regan—I second the motion.

Upon roll-call the vote was: Ayes, 14; noes, none.

Motion carried.

Nevada and California Railroad—Narrow-gage.

Mr. Bradley—Narrow-gage?

Governor Dickerson—Yes.

Mr. Bradley—Mr. Chairman, I move that the narrow-gage from Mina to the California line be fixed at \$3,000.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Bradley—I move that a valuation of \$1,000 a mile be placed on the sidetracks.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Eureka and Palisade Railroad.

Mr. McTerney—I move, Mr. Chairman, that that be left to the Assessor of Elko County. The road is in a very uncertain condition and their expenses have been very heavy this year.

Mr. Lemaire—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Bradley—I move, Mr. Chairman, that we take a recess until 2 p. m.

Motion seconded and carried.

Afternoon Session.

The Board resumed its session at 2 p. m.

The roll-call showed all members of the Board of Revenue and Board of Assessors present, except Assessors Wightman and Beard.

Nevada Central Railroad.

Governor Dickerson—The next order of business is the Nevada Central Railroad.

Mr. Randall—I move that we leave that to the Assessor of that county.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 12; absent, 2; noes, none.

Motion carried.

Silver Peak Railroad.

Mr. Bradley—Mr. Chairman, the Silver Peak road was left to the Assessor last year and I am not conversant as to the Silver Peak road at this time, so I would move that the valuation be left with the Assessor of the county.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Wightman and Mr. Beard appeared and voted.

Caliente and Pioche Railroad.

Mr. Roeder—I move that a valuation of \$3,000 a mile be placed on the main line of this road.

Mr. McTerney—I second the motion.

Upon roll call-there were: Ayes, 14; noes, none.

Motion carried.

Mr. Roeder—I move that the sidetracks be placed at \$800.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Atchison, Topeka and Santa Fe Railroad.

Mr. Roeder—I move that a valuation of \$3,000 be placed on the main line.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Roeder—I move a valuation of \$800 be placed on the sidetracks.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Glasgow and Western Exploration Company Railroad.

Mr. Leonard—I move that the valuation be left to the Assessor. It is a non-revenue road.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Pioche and Pacific Transportation Railroad.

Mr. Roeder—I move it be left to the Assessor of Lincoln County.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Western Pacific Railroad.

Mr. Weathers.—I move that the valuation on the Western Pacific be left to the various Assessors of the State.

Mr. Roeder—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Miscellaneous Railroads.

Mr. Bradley—Mr. Chairman, I do not know whether there is any order of business for tramways used for transporting ores from mines to mills, etc. In the vicinity of Goldfield is a railroad probably two or three miles long, which might properly be called a tram or railroad which carries the ore of the Consolidated Company to the mill. It might properly come under the head of miscellaneous railroads. If so, I move that it be left to the Assessor of the county interested.

Mr. McTerney—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

Mr. Roeder—I think there is another road in Lincoln County belonging to the plaster company.

Governor Dickerson—That comes under the last order. The rolling stock of all roads is next.

Mr. Miles—Would the sidetracks of those miscellaneous roads come under that motion passed?

Governor Dickerson—That would come under the motion of Mr. Bradley.

Rolling Stock of All Railroads.

Mr. McTerney—I move that the rolling stock of all railroads be left to the various Assessors of the State.

Mr. Roeder—I second the motion.

Upon roll-call there were: Ayes, 14; noes, none.

Motion carried.

REDUCTION OF STATE TAX.

Governor Dickerson—That ends the order of business, gentlemen; what is your further pleasure?

Mr. McTerney—Mr. Chairman, is it in order to request the Governor in his message to the Legislature to suggest a reduction of the State tax? I do not know just exactly how to put this. I am not at all a parliamentarian.

Governor Dickerson—You could pass a resolution.

Mr. McTerney—How would I get a resolution before this meeting?

Governor Dickerson—Just draft a resolution and present it.

Mr. McTerney—This Newlands law, as all you gentlemen understand,

compels the counties to reduce their tax rate and the State has only reduced its tax rate once, and I think that at this session of the Legislature it should be reduced again. It throws all the burden on the counties. You understand, for instance, there is a 2½ to a 5-cent reduction on the county tax, and that would probably be a 6 per cent reduction, but to give the county its revenue it really means a raise of 10 per cent on the taxable property. Do you understand what I mean?

Governor Dickerson—I understand what you mean.

Mr. McTerney—Because the State is arbitrary all county rates have to be reduced. I think it would be in order for the Governor in his message to this coming Legislature to request that they reduce the State tax.

Governor Dickerson—A resolution requesting the Legislature to reduce the tax would be the proper method for this Board to pursue—that it is the sense of this Board of Assessors that the State rate should be reduced.

Mr. McTerney—I move that this Board make a resolution that the Governor request the State to reduce the State tax rate. I move that the Attorney-General draw up a resolution to be incorporated into the Governor's message.

Governor Dickerson—The Governor won't promise to put that in his message, although I am in favor of the reduction, if the finances of the State will permit it.

Mr. McTerney—you are in a better position to judge than we are.

Governor Dickerson—I am not in a position yet, as I have not received the reports of the Treasurer and the Controller.

Mr. McTerney—It is only justice to the counties. We are compelled to reduce our rate.

Governor Dickerson—I understand that.

Mr. Owens—Governor, how would it be to draw up a set of resolutions asking for a reduction of the State tax and present it to the Legislature?

Governor Dickerson—Your proceedings will be printed and put into the hands of the members of the Legislature and your resolution would have the same effect as it would be to request the Governor to incorporate it in his message, for if you make this request I am bound to take cognizance of it, being present. The passage of it by a vote would be sufficient for me, but you would want something as a record to go before the Legislature. My judgment would be to pass a resolution expressing the sense of this Board of Assessors that the State rate should be reduced; that the county rates have been gradually reduced from year to year, but the State rate has practically remained stationary.

Controller Eggers—Mr. Chairman, I want to show you that it is the State Controller's duty as well as any one's to show, by his books,

what can be done; my recommendation will simply go before the Legislature. If we can prove to them that they have money enough out of our last year's assessment of revenue for the next two years, it will be done. If not, of course we cannot control the Legislature. Unfortunately we still have three counties to hear from. The State Treasurer cannot accept paper. On that account we have not been able to have our reports on the table of the Governor now, which we ought to have, according to law, but we must have something to report and if the counties don't report, we cannot.

Mr. Wightman—As I understand, this would be a resolution that we request the Legislature to reduce this tax rate instead of the Governor. It should go direct to the Legislature instead of to the Governor.

Mr. McTerney—Direct to the Legislature; all right.

Governor Dickerson—Here is a resolution drawn up by the Attorney-General:

Resolved, That it is the sense of this Board that the Legislature about to convene be, and it is hereby, requested to reduce the State tax rate proportionately with the reduction in the rates in the various counties.

Mr. McTerney—I move that that be adopted as read by the Governor.

Mr. Roeder—I second the motion.

Governor Dickerson—As many as are in favor of the motion say aye; opposed, no. The ayes have it, and the motion is adopted.

Mr. McTerney—Mr. Chairman, is the order of business finished?

Governor Dickerson—Yes, it is finished.

Mr. McTerney—I move that this Board now adjourn *sine die*.

Mr. Roeder—I second the motion.

The motion to adjourn was put and carried.

The Board accordingly adjourned at 2:20 o'clock p. m., January 12, 1909, *sine die*.

JAMES D. FINCH,

Clerk.

Approved: D. S. DICKERSON,
Chairman.