

CHAPTER 375

AN ACT

[H. B. 231]
To create a "tax supervising and conservation commission" in counties having a population of 100,000 or over, to promote efficiency and economy in the expenditure of public funds, to reduce taxes and to procure and keep in orderly sequence a complete record of all public indebtedness within such counties of the state of Oregon.

Be It Enacted by the People of the State of Oregon:

Section 1. That there be, and is hereby, created a tax supervising and conservation commission in each county having a population of 100,000 or over in the state of Oregon, to consist of three members, who shall constitute a commission known as [the] "tax supervising and conservation commission," and which said commission shall have advisory jurisdiction over all county boards, school boards, common councils of municipalities, and all other public or quasipublic municipal corporations within their respective counties that have power or authority to levy a tax upon property within the county.

Said commission authorized by this act shall consist of three members in each of such counties, to be appointed by the gover-

nor, which said commissioners shall hold office for a term of four years, and until their successors are appointed and qualified. The term of office of said commissioners shall begin regularly on the first Monday in June, 1919, and on the first Monday in June every four years thereafter. In case of a vacancy in the office of any such commissioner, the governor shall appoint his or her successor for the unexpired term.

Section 2. Members of this commission shall be citizens of the United States and of the state of Oregon, and residents and taxpayers in the counties for which they are elected, and shall be qualified, registered electors therein. They shall serve wholly without compensation. The county commissioners of any such county shall furnish an office in the county courthouse or other convenient place for the use of said commission, where the public shall have access to the records and files of said commission at all times during office hours. The said commission shall be empowered to employ such clerk or clerks as in their judgment shall seem meet and proper to keep the records of said commission; the compensation to be paid out of the general fund of the county, but in no county shall there be expended for such service a sum greater than \$2,500 per year.

Section 3. It shall be the duty of said commission to compile accurate information as to the indebtedness within their respective counties, of the county, all municipalities within said county, all school districts, and all other public or quasipublic corporations, whether said indebtedness be bonded or otherwise, within their respective counties, and to keep a permanent record thereof, up to and including December thirty-first of each year; and also a statement of the annual interest charges of such indebtedness, and an account of what fund or funds. And the said commission shall have power and authority to demand and receive from any public official within their respective counties a full and complete statement of the amount of money expended by his department for each fiscal year ending December thirty-first. And said commission shall, in like manner, keep an accurate check and record of the amount of expenditures made annually by the county, each municipality and school district, or other quasipublic corporation within their respective counties, for each fiscal year ending December thirty-first.

Said commission shall have power to inquire into the management, books of account and systems employed by each department of their counties, and each municipality and school district within their respective counties, and other public or quasipublic corporations within their counties, and to act in an advisory capacity to all such departments as to the manage-

ment and the conduct of the same insofar as the same may tend to conserve the public money and increase the efficiency of such department or departments.

Section 4. The county commissioners of such counties and the tax levying body of each city, municipality, school district, port or other public or quasipublic corporation within the county shall annually and on or before December first of each year submit to the said tax supervising and conservation commission their estimate of the annual budget deemed necessary to be expended by such county, municipality, school district, port, or other public or quasipublic corporation, for all purposes, for the fiscal year beginning on January first following the said first day of December; and said county commissioners and tax levying bodies shall present said budget to said commission, showing each particular item to be expended in succinct and plain language; and a time and place shall be set by the commission for the hearing of such application, and notice thereof shall be given for two weeks to each such county boards, school boards, common councils or other tax levying bodies, of the time and place of such meeting, in such manner as may be prescribed by said commission. And it shall be the duty of said tax levying boards to meet with said tax supervising and conservation commission at said times and places, and that such counties, school boards, municipalities or other public or quasipublic corporation may be represented at such meeting by counsel, if so desired; that said proposed budgets shall, after said hearing, be carefully considered by said commission and said commission shall report back in writing to said county boards, school boards or municipalities, the results of their finding. . .

Section 5. That hereafter, and between November first and December thirty-first of each year, the said commission shall advise the several tax levying boards within their respective counties to levy a tax in accordance with the findings and conclusions of said tax commission, upon the lands and on all other taxable property within their respective jurisdictions for the purpose of meeting the necessary expenditures which in the judgment of said commission should be made for the next ensuing fiscal year commencing January first thereafter; provided, however, that in no case shall such levy be greater than the original budget submitted; and provided, further, that said recommendations of said tax supervising [and] conservation commission shall be advisory only, and that the power and authority to fix and levy such taxes shall remain vested in the same authorities as now provided by law. A complete and comprehensive report of the budgets as presented by the various tax levying boards and the changes advised by the tax supervising

and conservation commission, and also the amounts finally agreed upon to be levied, shall be compiled by the tax supervising and conservation commission and a copy thereof shall be furnished to each of the daily newspapers published in the county to the end that the taxpayers may be fully advised as to how the public moneys are being expended.

Section 6. Before taking office each member of said commission shall take and subscribe an oath before an officer qualified to administer oaths, substantially in the following form:

"STATE OF OREGON, }
 "County of _____ } ss.

"I, _____, being first duly sworn, depose and say that for the term of _____, to which I have been elected as a member of the tax supervising and conservation commission, will faithfully and impartially discharge the duties of my said office; that I will support the constitution of the United States and the constitution of the state of Oregon, and all laws passed in pursuance of either; that I will endeavor to secure economical expenditure of public funds sufficient in amount to afford efficient and economical administration of government in the county for which I have been elected, and for each city, town, school district, port, dock commission or other municipal corporation within the territorial limits of my county; that I will perform said duty without fear, favor or compulsion, and without hope of reward.

"Subscribed and sworn to before me this _____ day of _____
 19____.

"_____
 "Notary Public for Oregon.

"My commission expires _____."

Filed in the office of the secretary of state March 4, 1919.