

STATE OF OREGON

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CONSTITUTIONAL AMENDMENTS ADOPTED BY THE  
PEOPLE AT THE SPECIAL ELECTION MAY 21, 1920,  
AND AT THE GENERAL ELECTION  
NOVEMBER 2, 1920, AND  
LAWS ENACTED BY THE PEOPLE AT THE SPECIAL  
ELECTION MAY 21, 1920, AND AT THE GENERAL  
ELECTION NOVEMBER 2, 1920

TOGETHER WITH THE

GENERAL LAWS

AND

Joint Resolutions, Concurrent Resolutions  
and Memorials

ADOPTED BY

THE THIRTY-FIRST REGULAR SESSION OF  
THE LEGISLATIVE ASSEMBLY

Beginning January 10 and  
Ending February 23

1921

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Compiled by  
SAM A. KOZER  
Secretary of State



SALEM, OREGON:  
STATE PRINTING DEPARTMENT  
1921

upon the faithful performance of his duties; such bond to be approved by and filed with the county judge of Multnomah county, and said trustee shall receive no compensation for his services.

Approved by the governor February 18, 1921.

Filed in the office of the secretary of state February 19, 1921.

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## CHAPTER 117

### AN ACT

To amend section 4550, Oregon Laws, relating to the establishment of county roads. [H. B. 75]

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

Section 1. That section 4550, Lord's Oregon Laws be, and hereby is, amended to read as follows, to wit:

Sec. 4550. On the day following the second reading of said report, the county court shall consider said report, and if no petition for damages or remonstrance with a greater number of remonstrators than there is of the petitioners upon the petition, be filed within the time hereinbefore prescribed, and if the court is satisfied that such road will be of public utility and the amount of the damages assessed is just and equitable, and the report of the viewers being favorable thereto, said court shall thereupon adopt said report and enter an order directing warrants to be issued to the persons and in the amounts designated in the report, and further directing said road to be finally surveyed and opened, and the field notes be recorded in suitable books kept for that purpose in the office of the county surveyor, and from the date of said order such road shall be a public highway.

Approved by the governor February 18, 1921.

Filed in the office of the secretary of state February 19, 1921.

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## CHAPTER 118

### AN ACT

To require all municipal corporations as defined in this act to prepare and file estimates of proposed expenditures and probable receipts from all sources of revenue before making a tax levy; to prescribe the manner of preparing such estimates; to provide for the publication of such estimates and for a public hearing upon them; to provide [H. B. 78]

ties; such bond to be judge of Multnomah compensation for his

bruary 19, 1921.

[H. B. 75] o the establishment of

Oregon: Oregon Laws be, and wit: and reading of said d report, and if no i a greater number stitutions upon the ore prescribed, and be of public utility just and equitable, rable thereto, said nd enter an order rsons and in the her directing said nd the field notes at purpose in the date of said order

ary 19, 1921.

[H. B. 78] this act to prepare d probable receipts x levy; to prescribe ide for the publica- on them; to provide

the manner in which levying boards shall make levies of taxes; and to repeal sections 4397, 4398, 4399, 4400, 4401 and 4402 of Oregon Laws, and all acts or parts of acts in conflict herewith.

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

Section 1. *Short Title of the Act.*—This act shall be known as the "local budget law."

Section 2. *Definitions.*—For the purpose of this act and unless otherwise required by the context:

(a) The words "municipal corporation" mean the county and any city, town, port, school district, union high school district, road district, irrigation district, water district, dock commission and all other public or quasipublic corporations that have power to levy a tax upon property.

(b) The words "levying board" mean the common council, board of commissioners, board of directors, county court or other managing board of the county, or of any city, town, port, school district, union high school district, road district, irrigation district, water district, dock commission and of all other public or quasipublic corporations that have power to levy a tax upon property.

(c) The words "fiscal year" mean the calendar year ending on the thirty-first day of December, or any period of twelve months ending during the calendar year on any day of any month other than December.

(d) The words "current year" mean the present fiscal year.

(e) The words "this act" mean the local budget law.

Section 3. *Estimates of Expenditures to Be Made.*—It shall be unlawful for any municipal corporation in this state to levy in any year any tax upon property subject to taxation unless an estimate shall have first been made of the total amount of money proposed to be expended by the municipal corporation for all purposes during the fiscal year next ensuing, and such estimate published and opportunity for all full and complete discussion thereof allowed in the manner herein-after provided in this act.

Section 4. *Estimates to Be Fully Itemized.*—The estimates herein required shall be fully itemized and shall be so prepared and arranged as to show in plain and succinct language each particular item of proposed expenditure, showing under separate heads the amount required for personal service, for material and supplies and for any and all other purposes for each department, each office or officer, each improvement or unit thereof, the construction, maintenance and repair of each building, structure or institution and the salary of each officer or employe; provided, that employes of like salary in amount in each department or office may be listed by the

number of such employes, the amount of each salary and the amount of their combined salaries. Said estimates shall show also the amount proposed to be expended for the construction, use, maintenance or improvement of public highways, roads, streets, bridges; the construction, operation and maintenance of each public utility; the payment of bonded, floating, funded, warrant or other indebtedness and the interest thereon, and shall contain a full and complete disclosure of all the proposed expenditures. Accompanying said estimates and made a part thereof shall be the original estimate sheets of every officer and department from which the estimates herein required have been compiled. Said original estimate sheets shall show in parallel columns the unit costs of the several services, material and supplies for the three fiscal years next preceding the current year, the detailed expenditures for the last one of said three preceding fiscal years and the budget allowances and expenditures for six months of the current year. Said estimates of proposed expenditures and original estimate sheets as provided in this section shall, when prepared, be certified to as correct and filed in the office of the levying board and shall be open to public inspection. All estimates of expenditures and all other estimates of any kind required by this act shall be made a sufficient length of time in advance of all regular or special meetings of the levying board at which by law tax levies are authorized to be made to permit publication thereof, discussion thereof, and consideration thereof and action thereon as hereinafter provided.

Section 5. *Estimate to Be Made for Emergency Expenses.* Each municipal corporation shall include in the estimates which by this act it is required to make one estimate only for emergency or other expenditures unforeseen at the time the estimates were made and such emergency fund shall be applied only to the payment of such unforeseen expenditures.

Section 6. *Estimate of Receipts from Fees and Similar Sources.*—Each municipal corporation shall, at the time of making and filing the estimates of expenditures and original estimate sheets as required by this act, also prepare and file its estimate in detail of the probable receipts of the municipal corporation and account what fund, department or office, during the next ensuing fiscal year from fees, licenses, fines, forfeited bail, interest on deposits or on securities of any kind, endowments, annuities, penalties, sales of property or other assets or products of any kind, delinquent taxes, judgments, damages, rent, premiums on sales of bonds, services, road or other work done for private persons, transfer or reverter of unused balances of any fund, rebates, refunds of moneys here-

f each salary and the estimates shall show for the construction, public highways, roads, and maintenance thereof, including floating, funded, interest thereon, and interest on all the proposed estimates and made a part of the estimates of every officer and of every officer herein required. Said estimates shall show the amount of several services, matters next preceding the last one of said estimates and allowances and expenditures for the year. Said estimates shall be certified to the levying board and estimates of expenditures required by this act shall be in advance of all estimates of the levying board at which by the levying board to permit publication thereof and

*Emergency Expenses.*—The estimates shall include in the estimates only for the year at the time the fund shall be applied to expenditures.

*Fees and Similar.*—The levying board shall, at the time of making the estimates, also prepare and file with the estimates a list of the municipal department or office, including fees, licenses, fines, penalties, securities of any kind, taxes, judgments, orders, services, road or other moneys transferred or reverter of moneys here-

before paid on any account, apportionment, grant, contribution or allocation from any state, county, municipal or other like fund and from any and all other sources of whatsoever kind or character. Said estimate of probable receipts required by this section shall include also an estimate of the probable unappropriated or unexpended balance in money which shall remain in each fund, department or office on the last day of the current year. The amount of the difference between the estimated receipts as herein provided and of the estimated expenditures for all purposes, including the estimates for emergency expenditures, shall be the estimated tax levy upon the assessable property within the municipal corporation for the next ensuing fiscal year as nearly as the same may be determined.

Section 7. *Publication of Estimates.*—The estimates required by this act, together with a notice of the time and place at which such estimates may be discussed with the levying board, shall be published in the manner provided in this act at least twice prior to the time appointed for such proposed meeting in a newspaper of general circulation published in the municipal corporation; provided, that the first publication shall be not less than twenty days nor [or] the second publication less than ten days prior to the date of such meeting; provided further, that in case no newspaper of general circulation shall be published in the municipal corporation, then the notices and estimates required by this act shall be posted in three conspicuous places in the municipal corporation for at least twenty days prior to such meeting.

Section 8. *Levying Board to Meet With the Taxpayers.*—It shall be the duty of the levying board to meet at the time and place designated in the notice of meeting required by this act, when and where any person who shall be subject to such tax levy, when the same shall be made, shall be heard in favor of or against said tax levy or any part thereof.

Section 9. *Levy to Be Made by Levying Board.*—When the hearing provided for in this act shall have been held, or if at the time and place appointed for such hearing no taxpayer shall appear to discuss the proposed levy, then the levying board shall proceed to make, determine and declare the amount of taxes to be levied upon the current assessment and tax roll and to make a separate appropriation for each office or officer, department, building, structure, institution, bridge, road, highway, street, public utility or other purpose as shall be sufficient to raise the amount of taxes so determined and declared, and such determination shall be entered in the proper records of the levying board; and no greater tax than that so entered

upon the record shall be levied or collected by the municipal corporation proposing such tax for the purpose or purposes indicated. And thereafter no greater expenditure of public money shall be made for any specific purpose than the amount estimated and appropriated therefor, except as provided in sections 5 and 10 of this act.

**Section 10. *Transfer of Money from One Fund to Another Fund.***—Subject to the provisions contained in the charter of any city or town or in any law of this state relating to municipal corporations, it shall be lawful to transfer money from any estimate or fund to any other estimate or fund of the municipal corporation, and the levying board may provide that money so transferred must be returned to the estimate or fund from which it was transferred; provided, that it shall not be necessary to return to the emergency fund any moneys transferred therefrom to any other estimate or fund.

**Section 11. *Reversion of Balances to General Fund.***—Subject to the provisions contained in the charter of any city or town or in any law of this state relating to municipal corporations, when the necessity for maintaining any estimate or fund of the municipal corporation has ceased to exist and a balance remains in said estimate or fund, the levying board shall so declare by ordinance or other order and upon such declaration such balance shall forthwith be transferred to the general fund of the municipal corporation, if there shall be such a general fund, unless other provisions have been made in the original creation in the estimate or fund in which there shall be a balance.

**Section 12. *Tax Levies Not to Exceed Limitation.***—No tax shall be levied by any municipal corporation except by direct vote of the people at a meeting duly and regularly called, as now provided by law and in accordance herewith for the purpose of levying taxes, in excess of the estimates published and 10 per cent thereof; provided, that nothing in this act shall be construed to authorize any tax levy in excess of any limitation upon tax levies which is now imposed or which shall hereafter be imposed by the constitution and laws of the state of Oregon.

**Section 13. *Levies; When Null and Void.***—Any tax levy which shall be made contrary to the provisions of this act shall be null and void.

**Section 14. *Budget Committee to Be Appointed.***—It shall be the duty of the levying board to appoint each year a suitable number of the qualified electors and freeholders of the municipal corporation equal to the number of members of the levying board, who, with the members of the levying board, shall constitute the budget committee; provided, that the electors

ed by the municipal purpose or purposes expenditure of public use than the amount kept as provided in

*From One Fund to Another*—Provided in the charter of the municipality relating to municipal corporation any transfer of money from one fund or fund of the municipality may provide that the estimate or fund that it shall not be for any moneys transferred from one fund.

*General Fund*.—Subchapter of any city or municipal corporation may provide for any estimate or fund to exist and a board of levy, the levying board may order and upon such order the moneys be transferred to the fund, if there shall be no moneys have been made in the fund in which there

*Limitation*.—No tax levied on property except by direct levy regularly called, as provided herewith for the estimates published hereunder in this act shall exceed the limit or excess of any limitation which shall hereunder be provided by laws of the state of

*Void*.—Any tax levied by the provisions of this act shall be void.

*Appointed*.—It shall be the duty of each year a suitable number of the members of the levying board, shall be appointed, that the electors

and freeholders so appointed shall not be officers, agents or employes of any municipal corporation. It shall be the duty of said budget committee to prepare all the estimates required by this act. Said budget committee shall not receive any compensation for their services in preparing said estimates. Said budget committee shall be empowered to demand and receive from any officer, employe or department of the municipal corporation any information it may require for the preparation of the budget and compel the attendance of any such officer or employe at its meetings. Said budget committee shall at its first meeting after its appointment elect a chairman and a secretary from among its members.

Section 15. *Cost of Advertising, How Met*.—The cost of publishing the notices and estimates required by this act shall be paid out of the funds of the municipal corporation kept for advertising.

Section 16. *Conflicting Acts Repealed*.—That sections 4397, 4398, 4399, 4400, 4401 and 4402 of Oregon Laws, and all acts or parts of acts inconsistent herewith be, and the same are hereby, repealed.

Approved by the governor February 18, 1921.

Filed in the office of the secretary of state February 19, 1921.

## CHAPTER 119

### AN ACT

To amend section 3601 of Oregon Laws, relating to salaries of Curry county officers. [H. B. 115]

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

Section 1. That section 3601 of Oregon Laws be, and the same is hereby, amended so as to read as follows:

Sec. 3601. The county officers of Curry county shall receive as compensation for their services the following annual salaries:

1. County judge, \$1,000.
2. County commissioners, each \$300 per annum and mileage, and in addition thereto each county commissioner shall receive the sum of \$6 per day for each day during which he shall be actually engaged in the direct supervision of work being done upon county roads, trails, bridges or other public improvements of the county.
3. Treasurer, \$600.
4. County clerk, \$1,500.
5. Sheriff, \$1,700.
6. County school superintendent, \$1,320, and in addition thereto he shall receive an allowance for necessary traveling