

**STATE OF NEVADA; MINUTES OF  
MEETING OF THE STATE BOARD  
OF ASSESSORS WITH THE STATE  
REVENUE BOARD, CARSON CITY,  
JANUARY 9 TO 13, 1911**

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**VARIOUS**

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STATE OF NEVADA

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**MINUTES OF MEETING**

OF THE

**State Board of Assessors**

WITH THE

**STATE REVENUE BOARD**

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**Carson City, January 9 to 13, 1911**



CARSON CITY, NEVADA

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Dec. 27, 1911

# MINUTES OF ANNUAL MEETING OF THE STATE BOARD OF ASSESSORS, 1911

## FIRST DAY

CARSON CITY, NEVADA, January 9, 1911.

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 10:20 o'clock a. m., with Governor Tasker L. Oddie, as Chairman, and Charles A. Norcross, Secretary to the Governor, as Clerk of the board.

The State Board of revenue also met with the State Board of Assessors.

Governor Oddie—The board will come to order, please. I will ask the Secretary to call the roll.

The following-named Assessors answered present:

|                 |                         |
|-----------------|-------------------------|
| J. W. Sitton    | Churchill County        |
| S. R. Whitehead | Clark County            |
| W. M. Weathers  | Elko County             |
| W. A. Ingalls   | Esmeralda County        |
| H. C. McTerney  | Eureka County           |
| H. M. Leonard   | Humboldt County         |
| H. R. Lemaire   | Lander County           |
| A. H. Norris    | Lincoln County          |
| D. P. Randall   | Lyon County             |
| Ed Malley       | Nye County              |
| Ed Regan        | Ormsby County           |
| Phil Seeman     | Storey County           |
| John Hayes      | Washoe County           |
| J. F. Miles     | White Pine County       |
| A. Arrild       | Douglas County (absent) |

Governor Oddie—I will ask the Secretary to call the roll of the State Board of Revenue.

Upon roll-call the following answered present:

Tasker L. Oddie, Chairman.  
Cleve H. Baker, Attorney-General.  
J. Eggers, State Controller.

Governor Oddie—Mr. Norcross will act as Clerk of the board. Following the order of business of the last meeting, I would suggest that a committee be appointed by the Chair on order of business. Is that satisfactory?

Mr. Lemaire—I make a motion that a committee of five be appointed on order of business.

Mr. Weathers—I second the motion.

The question was put by the Chairman, and the motion carried.

Governor Oddie—I would like to have a little time to pick out the five men. Is there anything important to come before the board this morning, or would you suggest a recess until this afternoon?

Mr. Regan—I move we adjourn until 2 o'clock.

Mr. Ingalls—I second the motion on account of the absence of the Assessor from Douglas County. There is nothing to do except this order of business.

The question was put, and the motion carried.

Accordingly, at 10:30 a. m., the board took a recess until 2 p. m.

### Afternoon Session

The board resumed its session, pursuant to recess, at 2:15 p. m.

Governor Oddie—The board will come to order. The Clerk will call the roll of the State Board of Assessors.

Upon roll-call all answered present, except Assessor Arrild of Douglas County.

Governor Oddie—I think the law provides that in case one of the members is absent the Chairman of the Board of County Commissioners shall act.

Attorney-General Baker—The law provides, Governor, that in case any member is absent on account of sickness the Chairman of the Board of County Commissioners should be notified and he should be here instead, and he becomes a member.

Governor Oddie—First, I will name the Committee on Order of Business: Messrs. Leonard, of Humboldt; Lemaire, of Lander; Norris, of Lincoln; Malley, of Nye; and Regan, of Ormsby. Now, gentlemen, what is your pleasure? There are two things before the board now—the question of getting word to the Chairman of the Board of County Commissioners of Douglas County and arranging for his presence, and then the matter of this board to arrange the order of business. If the gentlemen I have named can get together and see how long it will take them, then if it is your pleasure to adjourn until tomorrow it will be agreeable to me. Some very important matters have come up here today. But if you would like to go on this afternoon it will be all right.

Attorney-General Baker—In the absence of the Assessor from Douglas County on account of sickness, the Chairman of the Board of County Commissioners has a right to be present, and under those circumstances perhaps it would be better before any business is transacted to have him here.

Mr. McTerney—I would suggest that we adjourn and report tomorrow morning at 11 o'clock.

Mr. Weathers—I second the motion.



Mr. Ingalls—Does any one know the reason this gentleman from Douglas is not here?

State Controller Eggers—He is sick.

Mr. Ingalls—I think it is very important to have him here, in order to transact business, as otherwise our work would be illegal.

Attorney-General Baker—That provision of the law is "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 county 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."

Governor Oddie—The matter of notification will be attended to this afternoon.

Upon motion duly made and seconded the board took a recess until 11 a. m., January 10, 1911.

## SECOND DAY

The board resumed its session at 11 a. m., January 10, 1911.

Upon roll-call all members of the Board of Revenue and State Board of Assessors answered present, including Mr. Arrild.

Governor Oddie—Gentlemen, the report of the Committee on Order of Business is first.

Mr. Leonard—Mr. Chairman, I have filed it with the Clerk.

Governor Oddie—I will ask the Clerk to read the report.

The Clerk read the report of the Committee on Order of Business, 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. Bucks.
12. Goats.
13. Hogs.
14. Telephone Lines.
15. Telegraph Lines.
16. Electric and Power Lines.
17. All Contract Lands.
18. The Pullman Company.
19. Wells, Fargo & Company.
20. American Express Company.
21. The Globe Express Company.
22. Railroads, classified as follows:
  1. Central Pacific Railway. Sidetracks of same.

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

H. M. LEONARD, *Chairman*.  
 H. R. LEMAIRE,  
 A. H. NORRIS,  
 ED. MALLEY,  
 ED. REGAN.

Mr. Lemaire—I would ask that a copy of the order of business be given to each of the Assessors.

The Clerk distributed copies of the order of business among the members of the board.

Governor Oddie—Gentlemen, what is your pleasure about this report on the order of business. It is in order to move to adopt it.

Mr. Randall—Mr. Chairman, I move that the order of business be adopted as read.

Motion seconded by Mr. Regan, and carried.

Attorney-General Baker—I don't suppose it will be necessary to read to this board, unless any member of the board desires it, the statute under which we are acting and proceeding. It has been customary in the meeting of the Board of Assessors to read the law under which they are proceeding. If there is anybody here who desires it I will do so.

Governor Oddie—I think it is a good suggestion, gentlemen, that the Attorney-General read it anyway, unless you desire otherwise. It is open for a motion.

Mr. McTerney—I think a suggestion is enough, Governor.

Attorney-General Baker—You are proceeding under the Act of 1903 (Stats. 1903, p. 95), 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 to do so 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