

**STATE OF NEVADA, MINUTES OF  
MEETING OF THE STATE BOARD  
OF ASSESSORS WITH THE STATE  
REVENUE BOARD, CARSON CITY,  
JANUARY 11 AND 12, 1904**

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State of Nevada, Minutes of meeting of the State Board of Assessors with the state revenue board, Carson City, January 11 and 12, 1904 by Anonymous

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**ANONYMOUS**

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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 11 and 12, 1904



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : : : ANDREW MAUTE, SUPERINTENDENT

1904

**SUMMARY OF VALUATIONS AS FIXED BY THE BOARD OF ASSESSORS,  
JANUARY, 1904.**

Work Horses. Left to the Assessors.  
Saddle Horses. Left to the Assessors.  
Stock Horses. Left to the Assessors.  
Work Mules. Left to the Assessors.  
Stock Mules. Left to the Assessors.  
Beef Cattle. Valuation placed at \$25 per head.  
Milch Cows. Valuation placed at \$25 per head.  
Stock Cattle. Valuation placed at \$17 per head, except in Esmeralda, Lincoln, Nye, and White Pine; in these counties \$15.  
Thoroughbred Cattle. Left to the Assessors.  
Sheep. Valuation placed at \$2.50 per head.  
Buck Sheep. Valuation placed at \$5 per head.  
Goats. Valuation placed at \$5 per head.  
Hogs. Left to the Assessors.  
Telephone Lines. Left to the Assessors.  
Telegraph Lines. Left to the Assessors.  
Electric Light and Power Lines. Left to the Assessors.  
Contract Lands. Left to the Assessors.  
Central Pacific Railroad. Valuation placed at \$15,500 per mile on the main track, and \$5,200 on the side track.  
Virginia and Truckee Railroad. Valuation placed at \$9,250 on the main track, and \$2,500 per mile on the side track.  
San Pedro and Los Angeles Railroad. Valuation placed at \$4,500 on the main track, and \$1,500 per mile on the side track.  
Nevada, California and Oregon Railroad. Valuation placed at \$2,700 per mile on the main track, and \$1,000 on the side track.  
Carson and Colorado Railroad. Valuation placed at \$2,800 per mile on the main track, and \$1,250 on the side track.  
Eureka and Palisade Railroad. Valuation placed at \$1,900 per mile on the main track, and \$1,000 on the side track.  
Nevada Central Railroad. Valuation placed at \$1,350 per mile on the main track, and \$700 on the side track.  
Quartette Railroad. Left to the Assessor of Lincoln County.  
Pioche and Pacific Transportation Road. Left to the Assessor of Lincoln County.  
Glasgow and Western Exploration Company. Left to the Assessor of Humboldt County.

# MINUTES OF ASSESSORS' MEETING, 1904.

## FIRST DAY.

CARSON CITY, NEVADA, January 11, 1904.

Meeting called to order by the Chairman, Governor Sparks, at 11:40 a. m., January 11, 1904.

There being a quorum present, the Secretary, W. R. Davis, was ordered to call the roll, and the following answered to their names:

C. Wightman .....	Churchill County
William McCormick .....	Douglas County
J. Eggers .....	Elko County
W. A. Ingalls .....	Esmeralda County
W. J. Hooper .....	Eureka County
J. W. Guthrie .....	Humboldt County
William Easton .....	Lander County
John Roeder .....	Lincoln County
D. P. Randall .....	Lyon County
James G. Cushing .....	Nye County
William Kinney .....	Ormsby County
W. S. Beard .....	Washoe County
A. C. House .....	White Pine County

James Quirk of Storey County was absent at roll call, but came in just before adjournment.

Of the State officers acting with the Assessors' Board under the law, there were present Governor John Sparks and Attorney-General James G. Sweeney.

It was suggested that the meeting adjourn until afternoon, when Mr. Quirk would be present, but no action was taken.

The Chairman called for the reading of the law under which they were acting.

The Attorney-General read the law as follows:

The Attorney-General—Mr. Chairman and Gentlemen of the Board of Assessors: The law under which you convened here a year ago, and under which we operated last year, was, as you are all aware, amended in certain respects at the last session of our Legislature. All of those obstacles that tended to hinder progress, and all those ambiguous phrases and sentences which had a tendency to confuse, have been

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remedied. All of those objections which were interposed to the constitutionality of the law in the suit instituted against your Board in the United States Court, before Judge Hawley, and successfully sustained, have been removed. I believe that we have now before us a law under which we can act with fairness and precision and without fear or hesitation of what you do being undone or held unconstitutional. The law in itself is simple and effective, and I believe one of the best revenue measures that has graced our statutes to date. The law as enacted, and under which we will proceed and be guided for the ensuing two years is 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 upon which a valuation has been placed 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.

This first section, as you will see, takes away the Constitutional objection that was interposed by the Southern Pacific Railroad that you did not uniformly classify the property, at your meeting in 1901, it being, therefore, unconstitutional. It provides that you may assess any piece of property you may desire, calling it by name without classifying. Any valuation that you may fix on it must be assessed and carried out by the Assessor. The Board of Equalization has no power to change or alter any valuation that you may place upon it collectively.

SECTION 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 at the request of the Board. Eight Assessors shall constitute a quorum for the transaction of business, and a majority of the entire Board shall decide any question before the meeting; *provided*, that in case of a tie on any question before the Board, the Chairman shall cast the deciding vote; and it is hereby made the duty of every Assessor present at the meeting of said Board to vote aye or no,



upon every question put by the Chairman of said meeting, and every Assessor failing so to do shall forfeit his office and shall be proceeded against by the District Attorney of said Assessor's county, at the request of the Attorney-General to enforce said forfeiture; *provided*, that, if at any meeting the Assessor of any county shall, by reason of sickness or other unavoidable cause, be unable to attend any such meeting, then, in that event, the Chairman of the Board of County Commissioners of such counties shall attend such meeting, and shall act and vote in the place of such absent Assessor, with the same force and effect as such Assessor might do if present, and the Governor or Acting Chairman of said meeting shall be and hereby is authorized to issue a subpoena for the attendance of any 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.

SECTION 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 the County Assessors, and shall fix the value and assess all property not so valued at said meetings in the manner now provided by law.

Any property that you gentlemen as a Board acting collectively do not assess, any individual Assessor may assess at his own discretion.

SECTION 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 the values on all property not so valued at said annual meeting, in the manner now provided by law.

SECTION 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.

SECTION 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 property is situated.

After the reading of the law Mr. Kinney moved to adjourn until 2 o'clock.

The Chairman stated that the Board of Pardons would meet in that office at 2 o'clock and suggested 3 o'clock as a better time.

Motion to adjourn till 3 o'clock carried.

### Afternoon Session.

Meeting called to order at 3:15 p. m. by the Chairman, Governor Sparks.

Roll called. All present with the exception of Mr. House of White Pine County, who was excused at the request of Mr. Beard.

The Chairman—I believe the first thing to do is to appoint a Committee on the Order of Business, and I will name Mr. Randall of Lyon County, Mr. Ingalls of Esmeralda County, Mr. Beard of Washoe County, Mr. Eggers of Elko County and Mr. Hooper of Eureka County. You may select your own Chairman.

Mr. Kinney moved to adjourn until 10 o'clock to-morrow morning to give the Committee time to meet and attend to the business before them.

Amended to meet at 10:30, and carried.

Adjourned until 10:30 to-morrow morning.

## SECOND DAY.

CARSON CITY, NEVADA, January 12, 1904.

Meeting called to order by the Chairman, at 10:45 a. m.

At roll call all the members answered to their names.

The full State Board of Revenue was present.

The Committee on Order of Business submitted the following order, which was unanimously adopted:

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. Hogs.
13. Telephone Lines.
14. Telegraph Lines.
15. Electric Light and Power Lines.
16. Contract Lands.
17. Railroads, classified as follows:
  1. Central Pacific Railroad.
  2. Virginia and Truckee Railroad.
  3. San Pedro and Los Angeles Railroad.
  4. Nevada, California and Oregon Railroad.
  5. Carson and Colorado Railroad.
  6. Eureka and Palisade Railroad.
  7. Nevada Central Railroad.

(Signed by Mr. Randall, Mr. Eggers, Mr. Beard, Mr. Ingalls and Mr. Hooper, Committee.)

The Chairman asked if it was their desire to begin at the head of the list and continue in the order named. Upon being answered in the affirmative, the first order of business was called.

1. Work Horses.

Upon motion of Mr. Eggers the valuation on work horses was left to the various County Assessors.

2. Saddle Horses.

Mr. Kinney moved that saddle horses follow the same course.

Motion carried.

3. Stock Horses.

Valuation left to Assessors, by a vote of 11 to 3.

4. Work Mules.

Valuation left to the Assessors.

5. Stock Mules.

Valuation left to the Assessors, by a vote of 11 to 3.

6. Beef Cattle.

Mr. Beard of Washoe moved to place the valuation of beef cattle the same as it was last year, at \$25 per head.

Motion carried.

7. Milch Cows.

Mr. Beard moved that the valuation of milch cows be placed at \$25 per head.

Motion carried by a vote of 11 to 3.

8. Stock Cattle.

Mr. Wightman moved to place the valuation at \$14 per head.