

THE CALIFORNIA LEGISLATURE.

An Able Report on the Reassessment Bill.

FACTS ABOUT THE TAXES.

A Proposition to the Legislature Based Upon Justice.

HART CHARGED WITH NEGLIGENCE.

The Attorney-General's Acts Will Be the Subject of an Investigation—Johnson's Case.

Owing to the illness of Senator Carpenter the report of the Committee on Corporations of the Senate, relative to the proposed railroad reassessment, has been delayed over a week. It was presented to the Senate yesterday afternoon, however, and, as was anticipated, is an interesting document.

Accompanying the report is the Carpenter substitute for the Shanahan bill. This was adopted by the committee, and more just measure than that proposed by the "Tall Sycamore."

DIFFERENCE OF OPINION.

Since the adoption of the new Constitution there has been a difference of opinion between the owners of certain railroad properties assessed by the State Board of Equalization and certain officials of the State of California as to the proper method of executing the provisions of the Constitution of the State of California pertaining to the assessment and collection of taxes upon railroads operated in more than one county. That for the years 1880, 1881, 1882, 1883, 1884, 1885, 1886 and 1887, a great number of suits were brought by the State against railroads for the collection of taxes levied upon the various assessments of those years and that the litigation has been extended and expensive. That in such litigation, up to the year 1885 the railroads either paid in full or a portion of the taxes, or made tenders in court of a considerable part of the taxes claimed. That the result of such litigation was that the assessments for said years prior to 1885 were judicially determined to be invalid; the said payments and tenders were accepted by the State and the money paid into the treasury. That said judgments and orders rendered in said cases should become final and conclusive upon all the parties.

Under an Act of the Legislature approved April 23, 1889, authorizing any county, or city and county, where a tax was delinquent, to sue in its own name for the recovery thereof, whether the same be for county or for city and county and State purposes or taxes, or either of them, the said judgments were recommenced by the District Attorneys of the respective counties of the State in the Superior Courts, for the recovery of the delinquent taxes alleged to be due from the Southern Pacific Railroad Company and the Central Pacific Railroad Company, under assessments made by the State Board of Equalization upon their respective franchises, roadways, roadbeds, rails and rolling stock, for the years 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 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