

## ASSESSORS AGREE ON SCHEDULE OF VALUATIONS FOR LIVE STOCK FOR 1922--TWENTY THREE SIGN UP

In lieu of the former law which authorized the state tax commission to fix the value of live stock each year, the assessors, who are now vested with that authority, in order to make the assessments uniform throughout the several counties, have adopted the following schedule for the different counties:

We the undersigned Assessors, of the respective counties of the State of New Mexico, in conference assembled, after listening to the testimony and arguments presented by the various live-stock organizations and individuals, agree to follow the schedule shown below in placing valuations on live-stock for the year 1922, for the purposes of taxation, insofar as the same may be just and equitable; both to the State and the Tax-payer, in each particular case:

DISTRICT NO. 1				
Chaves, Colfax, Curry, De Baca, Eddy, Guadalupe, Lea, Mora, Quay, Roosevelt, Rio Arriba, San Miguel, Taos, Torrance and Union.				
Com. range Graded range Thorobred Com. Milk Improved Milk & Pasture or Reg'd or Dairy or Dairy				
Calves or coming yearling heifers	\$12	\$14	\$30	\$25
Calves or coming yearling steers	\$12	14	20	10
Heifers over 1 yr & under 2 years	18	20	30	30
Steers over 1 yr & under 2 years	18	20	30	15
Steers over 2 yrs.	26	28	30	22
Heifers & Cows over 2 years	22	25	48	60
Bulls	25	40	50	50
Unclassified Herds	20	24	36	50

Sheep			
	Common	Improved	Thorobred
Sheep over 1 yr.	\$1.50	\$4.50	\$5.50
Sheep under 1 yr.	2.50	3.25	4.25
Rams	8.00	12.00	12.00

Goats					
	Common	High Grade	Thorobred	Mixed	Bucks
Angora	\$1.50	\$2.00	\$2.25	\$3.00	\$2.00
Angora	2.00	2.25	3.00	4.00	3.00
Angora	2.00	2.25	3.00	4.00	3.00
Angora	2.00	2.25	3.00	4.00	3.00
Angora	2.00	2.25	3.00	4.00	3.00

Upon motion duly carried the valuations for District No. 2, comprised of the counties of Bernalillo, Lincoln, Otero, Sandoval, McKinley, Santa Fe, Sierra and Socorro, were placed at \$1.00 less per head for cattle and 10 cents per head for sheep, than District No. 1.

Upon a further motion duly carried the valuations for District No. 3, comprised of the counties of Dona Ana, Grant, Hidalgo, Luna, San Juan and Valencia, were placed at \$2.00 less per head for cattle and 15 cents per head for sheep, than that of District No. 1.

Attest:  
J. FELIPE HUBBELL, Secretary.  
G. C. HANNA, Chairman of Assessors' Assembly.

Eliseo Ortega, Taos  
T. Hunter, Luna  
Thos. McGrath, Mora  
Edward W. Tamony, McKinley  
J. E. Edgington, Otero, Co.  
D. C. Howell, Torrance  
Geo. Roach, Curry  
E. M. Smith, Lea  
A. L. Lucero, Sandoval  
Joe Johns, Eddy  
Jose Jaramillo, Chairman, Valencia

J. S. Garcia, Dona Ana  
J. D. Jordan, Hidalgo  
H. D. Johnson, De Baca  
M. A. Ortiz, Santa Fe  
E. P. Littell, Colfax  
J. A. Pipkin, Roosevelt  
John E. Miles, Quay  
John E. Harris, San Juan  
Harry W. Lamb, Grant  
W. H. Scarlott, Union

## LIVE STOCK MEN HOLD STAGE AT CONFERENCE

### Meeting of Taxing Officials From Nearly All Counties With State Tax Commission Hears Many Kicks on Present Taxes.

The livestock industry in New Mexico is tottering on the brink of bankruptcy and imperatively needs relief. A substantial tax reduction, was the gist of testimony given under oath by a number of livestock men with extensive holdings, at the annual conference of city and county tax officials with the state tax commission. The sessions of the conference were held here, lasting from Monday night Wednesday afternoon.

**Reduction Not Accepted**

The net result was that the association of county assessors agreed upon and authorized a uniform scale of valuations that is in effect a reduction of 30% from the valuations for this year. The livestock representatives were asking for a 40% reduction, as absolutely necessary to save the industry from destruction. The livestock men are far from satisfied with the reductions authorized, and strongly intimate that they will carry their case into the courts. Their contention is that they are, and have been, paying on a 100% return, while other returns are made upon a much smaller percentage. The uniform scale agreed upon and authorized by the assessors is printed elsewhere in this issue.

**Uniform Scale Needed**

Call for the conference was issued by the tax commission for the reason that the revenue code, as revised by the last session of the legislature made sweeping changes, especially in shifting duties of assessing from the state tax commission to the county assessors. Under these circumstances, the commission held it to be necessary for the tax officials to get together and have a definite understanding of the new duties and responsibilities. Position of the commission is given in a paper carefully prepared by J. E. Sant, chief commissioner, and which is printed elsewhere in this issue.

**Industry Looming Heavily**

All of the stockmen were agreed upon the statement that no sheepman is earning anything like the cost of operation. Frank Bond, of Espanola; Fred Huning of Valencia county, and Prager Miller, of Roswell, president of the New Mexico Woolgrowers' association and a member of the sheep sanitary board, all testified to this effect. All were testifying under oath. Their testimony was given under questioning by Laurence F. Lee, of Albuquerque, appearing as counsel for the New Mexico Cattle and Horse-growers' association and the New Mexico Wool Growers' association.

**Association Sheep Loss**

Bond declared that the average loss on sheep in 1920 was 54 cents a head, and that in 1921 the operating costs

were substantially higher, by comparison with market values. In answer to a question he said he did not know of a New Mexico livestock man who had made expenses during the last three years.

**Costs to High**

Gov. Merritt C. Mechem spoke briefly but very much to the point, at the opening session. He declared educational costs are now much higher than the state can afford, and therefore, as a matter of sound business principle must be materially reduced. This statement was received with enthusiasm. He said further that he was strongly in favor of having the legislature first ascertain accurately the amount of revenue available and then making the appropriations to fit the revenue, rather than first making the appropriations and then trying to raise the revenue.

**Merely Not Optimistic**

Chairman Sant read a telegram from W. Ray Morley, of Magdalena. Morley, who has been heavily interested in the livestock business for many years, wired:

"Cattle, sheep, grazing lands and ranch property have depreciated 60 to 70% in two years. Unless tax values are cut accordingly, stockmen cannot pay their taxes. Educational and highway agencies must stop wild orgy of spending and practice sane economy taxpayers have to practice or destruction will follow. It is up to your commission to stop extravagance and save the livestock industry."

**Government Helping**

The federal government is taking official notice of the precarious condition of the livestock industry, and is waiving some business principles in making an effort to save the industry from disaster. It was testified by Arthur Seligman, of Santa Fe, vice president of the First National bank and a director in one of the loan companies formed to cooperate with the War Finance corporation, which is handling the loans authorized under the new Agricultural Credits Act.

**Banks are Powerless**

J. M. Reynolds, president of the First National bank, of Albuquerque, had testified as to the attitude of banks toward livestock loans. He said the government is willing to lend more money than the banks can safely lend. Banks would like to help relieve the situation, he said, but cannot afford to do so at the peril of stockholders and depositors.

Seligman said the government is accepting a valuation of \$5 on sheep, lending 80% of that amount, while the actual value of sheep is known to be much less. Banks are now being compelled to call livestock paper, and loans secured through the government agencies are mainly for the purpose of taking up these loans at the banks.

On the point of full return on livestock, Miller testified that the records of the sheep sanitary board showed in 1920, 1,700,000 sheep were dipped, while 1,600,000 were returned for taxation.

If you want to see how fast time can fly, just make a thirty-day note at the bank.

We live more by example than by reason.

## CHRISTMAS GREETINGS

THE NEW MEXICO STATE RECORD extends to the people of New Mexico its Hearty Best Wishes at this happy time of the year. We trust that this Holiday Season will hold for all of you a bounteous share of Good Cheer and Happiness, and that the New Year may bring to you all the many good things of life.

On another page will be found the Christmas Greetings of the President of the United States. We join with President Harding in believing that Our Country should regard itself as peculiarly fortunate at this time, both in its own great resources and in its opportunity to be of assistance to the peoples of other nations, less fortunate than ours.

Let us in every way strive for advancement, both personally and nationally, but at the same time let us not neglect to do all in our power toward the continued rehabilitation of those nations more sorely affected by the late war than ourselves, not forgetting that "It is more blessed to give than to receive."

## ANNOUNCEMENT REGARDING THIS EDITION AND THE NEXT

We present to you herewith the first of two Special Editions. You will find in this edition a number of articles and features apropos of the Christmas Season. Also you will find herein the business messages of a number of the leading merchants and firms of Santa Fe and Albuquerque.

There is hardly anyone who does not, through necessity or oversight, put off until the last day or two, some of their Christmas buying, and many times it happens that it is the most important present that is left until last. You are having difficulty to make up your mind as to just what that present or presents shall be. Any of the merchants whose advertisements appear in this paper, will be glad to make suggestions that will help you to solve the problem.

We take pleasure in recommending these merchants and firms to your consideration at this time. They are all reliable business firms whose reputation for honesty and square dealing is unquestioned. Read their advertisements carefully; then call upon them in person for your final Christmas needs.

## NEXT WEEK

Be on the lookout for the State Record's big New Years Annual and Estancia Valley Edition which will be ready for distribution the last of next week.

This big edition will contain many Special Feature Articles of great interest. It will be sent to all of our regular subscribers and will also be distributed with the compliments of the State Record, to each home in the city of Santa Fe, the southern part of Santa Fe County, and the whole of Torrance County, besides a liberal distribution in the city of Albuquerque. There will also be several thousand copies sent East to advertise this part of New Mexico.

If by any chance you should fail to receive your copy, please let us know, as it is our desire and intention that no one shall be overlooked.

## SANTA FE BANK MEN BUSILY WORKING ON REORGANIZATION PLAN

Directors and officers of the Santa Fe bank, of this city, are working on reorganization plans which are believed to be practicable, it is said upon reliable authority. State Bank Examiner Read, who took charge of the institution on Monday of last week on account of "depleted reserves," made his report on the condition of the bank on Tuesday afternoon. This report has been treated as confidential by both Read and the directors.

## Surety Manager Here

When the bank suspended, it was carrying some \$667,000 in deposits, of which over \$150,000 was in state funds from the state treasurer's office. Every dollar that the state had on deposit is amply protected by the surety bond furnished by the bank, and by State Treasurer Charles U. Strong's surety bond of \$2,000,000.

B. Taylor, assistant manager of the Denver branch of the U. S. Fidelity and Guarantee company, of Baltimore, is here studying the situation. He represents the company which wrote the entire amount of Strong's bond. The company, however, reinsured a large part of the risk. Taylor said that he does not yet have any definite information as to the condition of the bank, and that until he does have such information he will not be able to make a statement for publication.

## Strong Employs Counsel

Strong has returned to Santa Fe from Mora, where he resigned as a director of the Mora bank, and will devote his time to straightening out the affairs of his office, insofar as they were connected with the suspended bank. He was accompanied by O. L. Askren, of Las Vegas, former attorney general, who has been retained as counsel. Askren said on arrival that the most vigorous and determined effort would be made to reorganize and reopen the bank.

## Stockholders to Meet

A report was current here Tuesday that a large bank in another city was seriously considering the possibility of reorganizing the suspended bank, providing sufficient financial resources to resume business. It was impossible to secure confirmation of this report from any authoritative source. It is said though, upon reliable authority that the officers and directors are working on independent plans that are believed to be practical. A meeting of the stockholders has been called for Jan. 3, when the fate of the institution will be decided. The hope is that by that time the new plans will be ready to be put into execution.

## FOUR BIG CONTRACTS ARE AWARDED BY THE HIGHWAY ENGINEER

Three contracts for the building of three federal aid roads and one for the building of a state aid road were awarded on Tuesday by Leslie A. Gillett, state highway engineer.

The New Mexico Construction company, incorporated, of Albuquerque, a new bidder, was awarded the contract for building the two concrete boulevards. One is in Bernalillo county, between Albuquerque and Pajarito, on the Albuquerque-Isleta highway. The project is 6,698 miles in length, the contract price \$125,371.08. The other is in Dona Ana county, between Berino and Anthony, on the El Paso-Las Cruces highway. The length is 6,809 miles, the contract price \$112,534.40. There were 10 bids in the latter project, the highest being \$157,000.

Peterson, Shirley and Gunther, of Omaha, will build the state aid road, 3.14 miles in Santa Fe county, between Cerrillos and Madrid. The contract price is \$17,262.

Duvall, Johnston and Sappington, of Roswell, will build federal aid project No. 70, in Lea county, 14.181 miles on the Carlsbad-Lovington highway. The contract price is \$19,708.75.

## GOVERNOR PARDONS AND COMMUTES FOUR PRISONERS IN PEN

Santa Fe, Dec. 23.—One conditional pardon, one commutation of sentence and one complete pardon have been granted by Gov. Mechem.

Tomas Romero, sentenced from Bernalillo county in April, 1917, to serve 40 to 50 years for murder, is conditionally pardoned.

William S. Ashby, sentenced from Socorro county in March, 1910, to serve a life term for murder, has had his sentence commuted to 25 years, four months and 14 days. This will make his term expire on Jan. 1, 1922.

Bob Whittle, sentenced from Chaves county in October, 1921, to serve six months and one day to seven months, for an offense not given, has been pardoned.

## SUPREME COURT ISSUES HABEAS CORPUS WRIT IN RIO ARRIBA CASE

Writ of habeas corpus has been granted by the supreme court on petition on behalf of Lobato Trujillo, Felix Lobato and Juan F. Vigil. These men, at a preliminary hearing, were bound over without bail on the charge of murdering Antonio De Vargas, in Rio Arriba county. The writ is returnable before the supreme court on Jan. 6. The return was deferred to that date so that witnesses might be brought in from a distance.

## HOPE FOR PUBLISHERS IN FORESTS OF ALASKA

Washington, Dec. 20.—(Capital News Service).—The Department of Agriculture, in the annual report of the Secretary, carries an interesting story relative to paper making in Alaska, one which doubtless will appeal particularly to the newspaper publishers of the country. On this subject the report says, in part:

"Worthy of special mention is the progress which has been made in calling the attention of capitalists and newspaper manufacturers to the splendid opportunities offered by the two great national forests in Alaska for the establishment of an important industry in that region. The Tongass National Forest, situated in the southeastern part of the territory, has a stand of not less than 70,000,000,000 feet of timber within its area of about 15,000,000 acres.

"It is estimated that under plans now worked out the two national forests in Alaska can furnish perpetually 2,000,000 cords of pulpwood annually, amounting to an equivalent of one-third of our present consumption. The problems of forest administration in Alaska are inseparably linked with similar problems encountered in the states."

## ANOTHER HAUL OF HOOSH AND AUTOS IN OTERO COUNTY CANON

The Alamosordo Cloudcrofters says: "What is said to be the largest booze catch in this section, was made by a small party of government officers working out of El Paso, a few days ago, in the Chatfield canyon.

Three automobiles and 169 gallons of alcohol and 542 quarts of assorted liquors were seized, according to complaints filed before the U. S. commissioner at El Paso Monday.

## PENNSYLVANIA GETS RYAN, ARRESTED IN CITY OF SANTA FE

Santa Fe, Dec. 23.—Gov. Mechem has honored a requisition from Pennsylvania for the return of David Ryan, wanted in Bucks county to plead to a charge of burglary, larceny and receiving stolen goods. Ryan was arrested in Santa Fe, as he was awaiting the receipt of money by telegraph.

How strange is human nature. Some men will not only buy liquor from a blind tiger but they will brag about it afterward.

The man who said he wanted but little here below probably got just that.

## AMOUNT DISBURSED BY HIGHWAY DEPARTMENT FOR PAST YEAR WAS NEARLY THREE MILLION DOLLARS

An "office statement" made at the close of the ninth fiscal year by Chief Clerk A. J. Fischer for submission to State Highway Engineer Gillett and the Highway Commission carries some very interesting statistics in regard to the amount of office work handled by that department and shows exactly the amount of money disbursed by the state for all roads and road funds under its control.

The distinguishing features are that the state expended an average of over \$200,000 per month for the year, that this disbursement required the issue of nearly 17,000 warrants, that nearly \$900,000 in bonds and debentures were paid off.

The statement follows:

Statement of the Work of the Accounting Department of the State Highway Engineer's Office for the Ninth Fiscal Year	
State Road Fund	
Number of vouchers checked and passed for payment on State Road Fund, Dec. 1st, 1920 to Nov. 30th, 1921, incl.	8,822
Number of warrants issued on State Road Fund, same period	15,115
Amount disbursed on above vouchers from State Road Fund	\$2,659,205.74
Transfers from State Road Fund to pay Highway Bonds, Debentures and Interests	\$76,796.00
Farmington, Bernalillo, Albuquerque Road Fund	
Number of vouchers checked and passed for payment, Dec. 1st, 1920 to Nov. 30th, 1921, incl.	96
Number of warrants issued on F. B. A. Road Fund, same period	487
Amount disbursed on above vouchers from F. B. A. Road Fund	\$23,812.01
Grant, State Roads Nos. 26, 48 and 42 Fund	
Number of vouchers checked and passed for payment, Dec. 1st, 1920 to Nov. 30th, 1921, incl.	254
Number of warrants issued on Grant, State Roads Nos. 26, 48 and 42 Fund, same period	801
Amount disbursed on above vouchers from above fund, same period	\$26,446.54
Sierra, State Roads Nos. 26, 48 and 42 Fund	
Number of vouchers checked and passed for payment, Dec. 1st, 1920 to Nov. 30th, 1921, incl.	77
Number of warrants issued on Sierra, State Roads Nos. 26, 48 and 42 Fund, same period	220
Amount disbursed on above vouchers from above fund, same period	\$10,007.03
Socorro, State Highway No. 5 Fund	
Number of vouchers checked and passed for payment, Dec. 1st, 1920 to Nov. 30th, 1921, incl.	130
Number of warrants issued on Socorro, State Highway No. 5 Fund, same period	321
Amount disbursed on above vouchers from above fund, same period	\$18,894.90
Summary	
Number of vouchers checked and passed, all funds	9,379
Number of warrants issued, all funds	16,944
Amount disbursed, all funds	\$2,738,366.22
Transfers from State Road fund for period	\$76,796.00

## EDUCATIONAL BODIES FORMED BY CITIZENS WILLING TO PAY

Washington, Dec. 20.—(Capital News Service).—The springing up of state educational associations over the country for the avowed purpose of promoting the cause of education and seeing to it that the money is expended with a view to carry on such campaigns is having a most decided effect in arousing sentiment favorable to steps which will tend to wipe out illiteracy. There was recently organized at Spartanburg the Citizens Educational Association of South Carolina. The following militant slogan was adopted by the association: "South Carolina wants the best there is, and can pay for it."

Practical steps such as memorializing the legislature to authorize a survey of the state to find out its true educational status have been taken. With the information provided through such a survey at hand, the association can act intelligently in meeting problems. Other states are proceeding vigorously along this or similar lines to remedy conditions which have long called for remedying.

Kentucky in the November election voted favorably on two constitutional amendments under which the school conditions of the state may be improved. The majority was large, and under authority conferred by the amendments, according to state officers and educational leaders, Kentucky will progress materially within the next few years. Kentucky, like South Carolina, is a southern state, but in the south there is today a determined movement on foot to find out where the fault lies as to educational process and remedy the trouble.

In the annual report of the Commissioner of Education of the United States recommendations are made looking to the curing of evils attendant upon present day school systems, while emphasizing the value of the public school. Those who have studied the situation are emphatic in asserting that public economics should not be at the expense of the schools, as this would prove the falsest of economies.

## SURPLUS WAR SUPPLIES HELP TO BUILD ROADS

Washington, Dec. 21.—(Capital News Service).—The federal government had transferred to the forty-eight states of the union on November 1, last, surplus war materials, equipment and supplies to the value of \$140,000,000 to be used in the construction and maintenance of highways. This was made possible under the War Assets Administration act authorizing such transfers. The transfers included 27,000 motor vehicles, both trucks and automobiles, and nearly \$12,000,000 worth of spare parts for them.

The states have manifested that it is possible to turn to the uses of peace equipment and supplies purchased originally for use in war. Much of the equipment can be utilized for highway work without alteration. In this class are hand tools of all kinds, such as picks, shovels, axes, adzes, chisels, etc. and machinery and equipment commonly used in road construction, such as cranes, derricks, steam shovels, wheelbarrows, and jacks.

**Bombproof Culverts Built**

Probably the most valuable equipment received by the states was the motor trucks. It was found necessary in most cases to alter the bodies of the trucks, but this was done at shops controlled by the states, and at comparatively little expense. Army ambulances have been used for survey

## CHAIRMAN SAINT'S ADDRESS TO ASSESSORS AND OTHER TAXING OFFICIALS MONDAY

"Following constant urging of this Commission and others that knew the situation, the Legislature passed a law allowing compensation for traveling expenses of assessors to the extent of \$1,200 per annum, the expenditure of this \$1,200 to be approved by the county commissioners. They have also granted \$1,200 additional compensation for deputy service. It is the belief of this Commission that this \$1,200 for additional deputy service should not be used to employ one man for a full year. The Commission is firmly of the belief that only during the campaign of getting the property on the rolls, which is all required between January 1 and May 1, extra deputies should be employed. In other words, that this extra deputy service should all be employed in the first four months of the year during which time the schedules must be made out. This is a matter open for discussion during this conference.

"The last Legislature repealed Chapter 113, Laws of 1919, which required the tax commission to place the value on grazing lands throughout the state. Under this law, Chapter 115, the tax commission classified the state into eight districts according to rainfall and moisture and also the commission undertook under this law to begin a system of classification of grazing lands other than rainfall and moisture taking into account the proportion of bad land to good land in the various tracts, especially the large areas lying within the boundaries of the old Spanish grants and likewise large areas acquired by cattle and sheep companies from the public domain, state purchase land, etc.

**Fight on Grazing Lands**

The attempt at classification made by the commission in 1919 and 1920 aroused serious objection in certain parts of the state and this antagonism to the classification from certain counties in the state resulted in the repeal of the law. There is nothing more certain to my mind that while this law has been repealed that it is only a question of time when a similar law will be passed and that the grazing lands of this state will be classified as they should be. There is probably no place in the whole range of taxation where the psychology of taxation has been more clearly demonstrated than in this fight that was made on the tax commission for attempting to classify grazing lands.

"At the last session of the Legislature they repealed Chapter 54 which was the law creating the tax commission in 1915. This Chapter has been succeeded by Chapter 133, Article 5, Section 501. But while the framers of Chapter 133 evidently did not intend, or, rather, overlooked certain sections of Chapter 54, that there was no valid reason for overlooking, yet Chapter 54 stands repealed. As further proof of oversight in framing Chapter 133 and repealing Chapter 54, Section 9, the clause requiring the tax commission to print the blanks for the assessor of each county was repealed and no provision made as to who should be responsible for this work. The tax commission will do this work until this defect in the law is cured by legislation, as no

(Continued on page 3)