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NOFER BROTHERS, - - - Editors.

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THE TAX LAWS DISCUSSION.

THE JOURNAL takes not a little pride in being responsible in a small degree for the continued discussion of the questions connected with the repeal or amendment of the Oregon taxation laws. This paper has engaged freely in the controversy, more with a mind to bring out the facts than to maintain any dogmas of its own. There has developed a healthy spirit of concession and moderation of views, where apparently wrong, that betokens the possibilities of good results. The legislature will have all phases of the subject laid before it and there is no good reason why it may not act intelligently.

From the amount of complaint and the earnest conduct of the discussion there is no room to doubt that there is much good cause for the occasion of injustice in the operation of our assessment laws. If the expression in the press may be taken for anything of weight at all, no other laws so much need legislative attention. It is widely claimed that the laws of Oregon are framed with the express intention to be extremely oppressive upon the money-lending class and thus indirectly oppress the borrower, and restrict foreign capital coming freely to Oregon for investment. We are frank to say if this can be shown to be the case, we favor a change of the law. If the present law operates to release the capitalist from taxation and increase the taxes of poor farmers, he would be a hard-hearted economist who would uphold it.

If the present tax law was enacted to single the capitalists and money-lenders it is not a just law. Any attempt by legislation to wrongfully extort a dollar from any class to the benefit of any other class will only work great injury all around in the long run. Wise laws are not composed of prejudices and resentments of one class against another. But it remains with the oppressed class to show this. If, as some papers claim, owners of mortgages are assessed at face value of those evidences of property, and real property is put in at one-third its value, there is grievous wrong done. But is this the fact? If it is a fact it should not rest upon mere newspaper assertion. If capital in banks is assessed at a higher rate of valuation than capital in stores, farms or factories let it be shown.

A state board of equalization would seem to be a necessity. All other states have such, and Oregon should. It should be composed of governor, treasurer, secretary of state and a competent attorney. Speaking of our explicit and stringent state law, the Oregonian said on the 17th:

"Everybody knows that, so far from being rated for taxation at their true cash value, lands are undervalued; as from fifty to seventy-five per cent, and that the assessment of personal property is still more unequal and capricious. The undervaluation is not so serious an evil as the unequal undervaluation. If all property were undervalued alike, nobody would be the gainer; but when lands or goods or notes are assessed, as in Oregon, at half their value in one county, one-fifth of their value in another, there is unequal taxation, and some one suffers injustice."

The first step should be to establish equally (quality being considered,) between the different counties of the state. Bank stocks and capital should be assessed under the operation of a uniform rule in the same county. So, much other property could be brought under a more equitable system.

The Oregonian of same date referred to above says:

"The chief existing cause of this undervaluation in Oregon, we believe to be the law permitting the deduction of debts from the general assessment. This just doubles the temptation always existing to give in property at less than its true value in order to escape taxation. There is always an incentive to undervaluation; but the temptation is doubled by the fact that, with deduction for debts, a property owner may escape all taxation. Deductions are made for the full face value of the debt. A man owning \$15,000 and owing \$5000, by getting his property assessed at one-third of its value, pays no tax at all. There is a tremendous temptation to undervaluation in this. Every taxpayer in the state yields to it, justifying himself by the plea that his neighbors do it. The pressure of local public opinion upon county assessors is too strong to be resisted, and they all wink at undervaluations, justifying themselves by the plea that this is done in other counties. The result is universal under-valuation, in spite of the law. The law cannot be so framed as to prevent it; but a

strong temptation to undervaluation may be removed by repealing the law allowing deductions for debts, and inequalities of assessment may be cured by creating a state board of equalization."

The problem seems to be presented that, unless taxes are assessed against the land itself, (instead of against the owner as is now the law,) double taxation would result unless exemption for mortgages is allowed. And double taxation has been repeated times declared unconstitutional in Oregon. The state can not tax the mortgage interest as really against one individual and then tax the mortgage as personal property against another individual.

PROCEEDING ON WRONG NAMES.

The present authorities who represent the taxpayers seem to be proceeding upon the mistaken theory that it is their duty to compromise with the present conditions of botched bridge work and in some way patch up the affair and by splicing or mending or changing seek in some way to get the contractors out of their difficulty and help them to finally get the bridge upon its feet, trusting to the kind leniency of the Willamette not to knock it over the first flood that comes.

This is a flat mistake, and time will prove it so. Either, there was a contract made to put up a first class steel bridge, or there was not. Either, these contractors are responsible for failure under their bonds, or they are not. Either, the counties have rights, or they have not. Either the people have protectors who will lawfully guard them against frauds and squanderings of public funds, or they have not. All attempts at kindly helping Hoffman & Bates to bridge over their difficulties, will not bridge the river or help these gentlemen, the county authorities, or the taxpayers in the long run.

There is only one businesslike way to proceed and that is to stop all work and cease to make further experiments until it is ascertained whether these contractors have any responsibility, and next, whether they are under any obligation to fulfill them. Further leniency means further expenditures and further misappropriations of the public money, which the taxpayer will have to stand.

The way to proceed with this bridge matter is just as any one of these gentlemen would proceed with a contractor if he was expending his own money instead of the people's money. There is no other course that can be pursued with safety, or justice to public interests. The contract of Hoffman & Bates is good or it is a fraud. It is time to ascertain that.

PLAIN WORDS FROM A "MOSSBACK."

Medore Crawford writes from Dayton Or., to the Oregonian on the proposed repeal of the mortgage tax law and concludes his letter thus: "At the risk of being set down as a moss back, I will insist that the prosperity of a country is not increased in proportion to the amount of its mortgaged property.

"Mortgages may facilitate the building of eight-story brick blocks that brings fabulous rents, but it is a question if the wholesale mortgaging of farms under the Dundee Reed regime was not a serious detriment to the state. Equal taxes should be paid on all tangible property by the person in possession and in the country where the property is found—under the old system before the mortgage tax law was enacted there was over \$100,000 deducted from Yamhill farms assessed at one-third to one-half their value, that didn't pay a dollar of tax to the county. We don't want any more of that, and unless all forms of debt and credit can be exempt from deduction and tax, let the mortgage tax stand, so amended as to make the property mortgaged holden for the amount of the tax."

Here About Prunes.

ED. JOURNAL: I see Mr. R. D. Allen claims that the Italian prune is the healthiest of all the prunes. Now, my experience with the Italian is very different. Out of about 900 trees about equally divided between Silver, Petit and Italian. I lost by the freeze last winter thirty-five Italian, seven Silver and one Petit. I believe the best prune for fruit, or health is the Petit De Oregon. It is a great bearer, yet never breaks down, as the fruit clings to the main branches. My ground is a heavy clay soil, where large fir timber was taken off. It is thoroughly under-drained with 7000 feet of the under ten feet. I think the cause of the trees winter-killing was late and heavy growth, as I noticed trees, where there were stumps shot out with giant powder, grew right along till Christmas; and those trees are the worst damaged in the orchard. F. J. BEATTY.

CHEWAWA, Or., Oct. 20, 1890.

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The Matter of Transportation.

The Albany Democrat utters a complaint that will be echoed from every town up the valley, and from none with deeper sincerity or greater cause than from Salem. But the Democrat should by this time have learned the difference between what ought to be and what is as far as railroads—the S. P. in particular, are concerned. Here is what it says.

The attention of the Democrat is called to the matter of transportation rates on the different roads running through the valley. Under the present system a bill of freight shipped from Albany to any point on the Oregonian, Oregon Pacific and West Side railroads is charged for the individual rates of the Southern Pacific and those roads, where transported on any two, making the rate a double one. Instead of this, the rate should be single for so many miles of transportation regardless of the changing from one road to another. In the case of the Southern Pacific and Oregonian, and West Side roads, practically under one management, this is peculiarly the proper version, and in the case of the Southern Pacific and Oregon Pacific it suggests the propriety of reciprocal arrangements by which the transfer can be made so that the charges will be for the number of miles of transportation and not for the two rates. As it is a big injustice is done the factories of Albany and it is discriminated against in favor of Portland, which in most cases can ship its goods at one rate. The matter is a very important one, and should be remedied in the interest of the growing industries of this city. It will be considered by the board of trade, and the attention of the railroads interested will be called to the matter.

Poultry Hints.

Mongrel breeds are getting too common in the poultry yard, and it is all due to the crossing nuisance. The idea is too prevalent that by crossing fowls better results will be obtained, and that young, vigorous chickens, combining the good qualities of the two breeds, will be produced. The crossing nuisance overlooks the important fact that good results can only be obtained by crossing the proper breeds, and that indiscriminate crossing will inevitably result in destroying both flocks. Mongrel breeds result from two excellent breeds. The best results are obtained by adhering strictly to pure breeds, and crossing should only be attempted along certain lines. An amateur should never attempt this without taking the counsel of those who know whereof they speak. There are many poultry raisers who cannot preserve two good breeds more than one year. They must yield to the fatal evil of crossing to see what results can be obtained. Too often good breeds are thus spoiled out of pure curiosity.

New breeds will be purchased by many this fall, and late in the autumn is a good time to buy them. If the matter is put off until spring the prices will be higher, and the yards will not be so full, so that you cannot have your pick. The first buyers as a rule, get the best specimens, for they have a pick from large flocks. Cockereels for crossing are cheap. In buying however, one should not go for the new breeds, but stick to the old reliable kinds. Many out of the widely advertised new breeds are only novelties, and they last generally for only a season or two. An old breed is a guarantee that it possesses many good qualities. If pure breeds are not used it is better to use a cross than to let them breed promiscuously without regard to system.

The flock should also be thinned out now, and the unprofitable males and females disposed of, for they are frequently a source of much loss. There is no need of the males after hatching period is over, and their consumption of food after that will bring in no adequate return. A hen that persists in sitting is generally too fat to be of much profit in laying, and should be killed at once. From now on they must all lay to be profitable, and it is wise policy that thins out from the flock all that do not thus contribute to the egg basket. If there are twenty hens, and only ten lay, half of them should be sent to market. The layings will have more room then, and do better for it. Food and care are both reduced in this way, and in the end the work will be found to be profitable.

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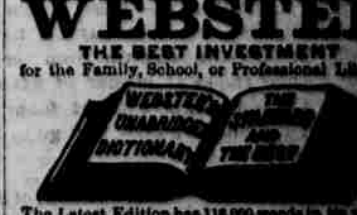
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