

Proposed Oregon Tax Law

(Continued from last week)

(Undivided estate of deceased person—How assessed.)

Section 10. That section 3045 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees; and each heir and devisee shall be liable for the whole of such tax, and shall have a right to recover of the other heirs and devisees their respective portions thereof when paid by him.

(Omits provision found in section 3045, for assessment in respect of an undivided estate of a deceased person—the provision for assessment in respect of a devise as such, without designating them by name, is hereby amended to read as follows: "The assessor shall be deemed to have assessed the estate as if it were a single estate.")

(Personal property—Where assessed.)

Section 11. That section 3046 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is, amended to read as follows:

Every person, except as otherwise provided by law, shall be assessed in the county in which he resides when the assessment is made for all taxable property owned by him, including all personal estate in his possession, or under his control as trustee, guardian, executor, or administrator; and where there are two or more persons jointly in possession, or having control of any such property in trust, the same may be assessed to either or all of such persons, but it shall be assessed in the county where the same shall lie if either of such persons reside in such county.

(Substitutes "except as otherwise provided by law" for "except as provided in the succeeding sections," in order to harmonize the section with the other changes suggested.)

(Partners—How assessed.)

Section 12. That section 3048 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for their individual shares, for all personal property employed in such business; and in case they are jointly taxed, either or any of such partners shall be liable for the whole tax.

(The old section used the word "such" where "such" partner was apparently intended. The amendment makes either or any of the partners jointly taxed for the personal property employed in such business, which was the evident intent of the old section.)

(Personal property of corporations—Where assessed.)

Section 13. That section 3049 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The personal property of every private corporation is liable to taxation in the same manner as the personal property of a natural person, and shall be assessed in the name of such corporation in the county where the principal place of business of such corporation is located, unless otherwise specially provided by law; but if such corporation is engaged in the business of navigation, then the steamboats or other water craft of such corporation shall be assessed in the county in which they are located at the time of their assessment; and if such corporation is engaged in the business of agriculture, then the land owned by such corporation shall be assessed in the county in which the principal place of business of such corporation is located. This amendment is necessary to harmonize with other provisions of the act recommended.

(The amendment recommended makes it clear that the personal property of a corporation may be assessed in the county in which the principal place of business of such corporation is located, unless otherwise specially provided by law. This amendment is necessary to harmonize with other provisions of the act recommended.)

(Land—Where taxed.)

Section 14. All lands shall be taxed in the county in which the same shall lie.

(New; but compare B. & C. Comp., section 2077. A distinction is made in the act of taxation may be performed in the county, although the assessment may be made as by a central board in another county; for instance, at the capital.)

(Merchandise, capital and machinery—Where taxable.)

Section 15. All goods, wares and merchandise kept for sale in this state, all stock employed in any of the mechanical arts, and all capital and machinery employed in any branch of manufactures or other business within this state, owned by a corporation in or out of this state, or by any person, whether residing in or out of this state, shall be taxable in the county or cities or other municipal corporation where the same may be, either to the owners thereof or to the person or corporation who shall have charge of or be in possession of the same.

(When company is taxed owner of stock

not more than 2,500 persons in Paris have a capital of as much as \$200,000, and nearly one-third of those foreigners.

Satisfactory.

Picking up a book from the counter, the lady turned to the last page and read: "And so they were divorced and lived happily ever after." "This book," she said to the clerk, "is evidently all right. Wrap it up, please."

not to be taxed.)

Section 16. The owner or holder of stock in any incorporated company which is taxed on its capital stock shall not be taxed as an individual for such stock.

(Pledged personal property taxed to possessor.)

Section 17. When personal property is mortgaged or pledged it shall, for the purpose of taxation, be deemed the property of the person who has the possession.

(Sections 15, 16 and 17 are respectively sections 2077, 2078 and 2079, B. & C. Comp., without change.)

(Of the Duties of Assessors.)

(Assessments, How Made.)

Section 18. That section 3057 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same was re-enacted by section 1 of an act approved December 24, 1903, and found on page 4 of the register of the General Laws of Oregon, Special Session, 1903, be and the same hereby is amended to read as follows:

The assessor after qualifying shall, on the first Monday in March in each year, procure from the county clerk a blank assessment roll, and forthwith proceed and assess all taxable property within his county, except such as by law is to be otherwise assessed, and shall return to such county clerk, on or before the first Monday in October next following, such assessment roll with a full and complete assessment of such taxable property entered thereon, including a full and precise description of the lands and lots owned by each person therein named, on March 1 of said year, at the hour of 1 o'clock a. m., which description shall correspond with the plan or plat of any town laid out or recorded; and said lands or town lots shall be valued at their true cash value, taking into consideration the improvements on the land and in the surrounding country, the quality of the soil, its convenience to transportation lines, public roads, and other local advantages of a similar or different kind. True cash value of all property shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business, taking into consideration its earning power. No deduction of indebtedness from assessments or taxation shall be allowed in any case. All land shall be taxed in the county in which the same shall lie; and, except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of 1 o'clock a. m. on March 1 of the year when the assessment shall be made for all real and personal property owned by him within such county, but if the owner of any land be unknown, such land may be assessed to "unknown owner," or "unknown owners," without inserting the name of any owner; but no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed, or by the omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be correctly described; and provided further, that where the name of the true owner, or the owner of record, of any parcel of real property shall be given, such assessment shall not be held invalid on account of any error or irregularity in the description, provided such description would be sufficient in an deed of conveyance from the owner; or on account of any description upon which, in a contract to convey, a court of equity would decree a conveyance to be made.

(The amendment recommended makes it clear that the assessor is to assess the property as it is, and not as it may be assessed by law. This amendment is necessary to harmonize with other provisions of the act recommended.)

(Owner or managing agent to furnish list of property—Penalty for refusal and proceedings after refusal.)

Section 23. That section 3070 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Every assessor shall require any person liable to be taxed in his county and to be assessed by him, and the managing agent or officer of any corporation or association liable to be taxed in his county and to be assessed by him, to furnish such assessor a list of all the real estate of such person, corporation, or association situated in his county liable to taxation, and a list of all the personal property of such person, corporation, or association liable to taxation in this state, and shall require such person, managing agent, or officer to make oath that, to the best of his knowledge and belief, such list contains a full and true account of all its or his property liable to be taxed in such county; and if any person shall refuse to furnish such list, or to swear to the same when required so to do by the assessor, such person shall forfeit and pay to the assessor, for the use of the county, the sum of \$50, which sum may be recovered by motion in any court having jurisdiction of matters of debt or contract to the amount of \$50. Should any such person, managing agent, or officer, when so required, refuse to furnish and to swear to such list the assessor shall ascertain the taxable property of such person, corporation, or association, and shall appraise the same from the best information to be derived from other sources.

(Besides amending section 3070, incorporated into the essential of B. & C. Comp., section 2070. Extends the provisions of section 3070 to include managing agents or officers of corporation or association liable to assessment by the assessor; increases the penalty from \$20 to \$50, and being more certain that many persons prior to this change of having to pay a \$20 penalty rather than make the statement required.)

(To be continued next week)

Local Color.

Mrs. Goodsole—"What odd contrasts one finds in society!"

Mrs. Redjep—"O, yes; in the bluebook you find the names of ever so many people that are hopelessly green."

Just a Hint.

An Irish provincial paper recently printed the following notice: "Whereas, Patrick O'Connor lately left his lodgings, this is to give notice that if he does not return at once and pay for the same he will be advertised."

Too Fiscal.

"Prisoner," said the judge, who was about to pronounce sentence upon the culprit, "if, instead of being a chronic offender, you had chosen the career of a law-abiding citizen—"

"I am a law-abiding citizen," your honor, interrupted the hardened crook.

"Whenever I break a law I am ready to abide the consequences."

"Therefore his honor added six months to the term of imprisonment he had imposed, as a punishment for picking flaws in the court's English."

NEWS OF THE WEEK

In a Condensed Form for Our Busy Readers.

HAPPENINGS OF TWO CONTINENTS

A Resume of the Less Important but Not Less Interesting Events of the Past Week.

The Spanish cabinet has resigned.

London papers say it is a mistake to believe Japan wants to fight the United States.

Indiana has started suit against the Big Four railroad for failure to supply necessary freight cars.

The British government is looking for a suitable man to send to the United States as ambassador.

It is estimated that in various parts of the Russian empire 20,000,000 people are in need of food, owing to the failure of crops.

A new treaty will be sent to the senate defining the title of the Isle of Pines, and which would accord American settlers more protection.

The dreaded San Jose scale has been discovered in several orchards in the East. It is thought the insects have been carried on nursery stock from the West.

Secretary Shaw estimates that \$698,028,453 will be required for the government service for the year ending June 30, 1908. This is less than was appropriated for the fiscal year of 1907.

All insurance policies covering buildings owned or controlled by the tobacco trust in Western Kentucky have been cancelled. The companies fear more warehouses will be burned by angry mobs.

A universal suffrage bill has been passed in Austria.

Senator Fulton has a remedy for the Japanese problem.

The United States leads all countries in the production of precious metals.

The drug combine has been declared an illegal trust by a Philadelphia court.

Alleged revolutionists continue their reign of bloodshed across the Mexican border.

King Menelik, of Abyssinia, is near death and a war for his successor will follow.

A mob of masked men plundered and burned a plant of the tobacco trust in Kentucky.

The St. Paul railroad has increased its capital for the purpose of Pacific coast extensions.

Texas bandits threw the express messenger from the train and looted the car at their leisure.

Thirty states will be represented at the conference at Des Moines to direct senatorial elections.

It is estimated that elections for members of the English parliament cost 98 cents per vote.

One governor of a Cuban province has resigned rather than reinstate various officers in his province, who he declared were assassins.

The Illinois Central will spend \$2,000,000 elevating its trucks in Chicago.

One day recently 4,650 steamer passengers arrived in New York from Europe.

There is a coal shortage in San Francisco and the price has been boosted \$3 per ton.

At its next session congress will be asked to pay for entertainments by our foreign ambassadors and ministers.

It is alleged that an attempt has been made to poison one of the witnesses in the land fraud trials now on at Salt Lake.

Tenement house residents of New York's East Side have begun a war on butcher shops for raising the price of meat.

Realty in Victoria, B. C., has increased 25 per cent in value on the announcement of improvements by the Canadian Pacific.

A new all-Canadian mail service record has been established by the trip from London to Vancouver, B. C., being made in 11 days.

The use of tobacco in any form is being driven from the university at Lincoln, Neb.

British Columbian Indians are in the habit of selling their girls as soon as they are old enough to find a buyer. An effort is to be made to stop the practice.

With the thermometer standing near the zero mark a large number of prominent citizens of Payette, Idaho, held up a coal train and took two cars for their own use. They were prevented from taking more by a promise of relief by the railroad company.

The Canadian government has agreed to place a lifeboat service on the southern portion of Vancouver island coast, the marine graveyard.

Investigation has shown that large amounts of money intended to relieve Russian famine sufferers has been pocketed by those intrusted with the funds.

The Alabama Great Southern railroad has given an increase of 5 per cent in wages to all its employees receiving less than \$200 per month.

WORK OF CONGRESS.

Main Task Before It Will Be the Appropriation Bills.

Washington, Dec. 3.—The passage of the appropriation bills and as little other general legislation as possible—such in brief is the forecast for the short session of the 59th congress, which will begin at high noon today.

There has not yet been time for as general an exchange of views among members as is ordinarily desired by leaders before expressing their views, but all seem to regard the present situation as so simple as to need comparatively little intercourse to arrive at an understanding. It is evident, for various reasons, that it will not be possible to do much on the appropriation bills before the holidays, and the circumstance will have the effect of condensing the consideration of the 14 regular supply measures into two months.

Considering that the aggregate of the appropriations to be considered will approximate \$1,000,000,000, some senators and members express the opinion that congress cannot do better than give all of its time to these measures.

The report on the ship subsidy bill probably will be an exception to the rule for no general legislation. The friends of that measure have never been more insistent than now. They are extremely hopeful, and yet very apprehensive.

The bill has passed the senate and is in committee in the house. The committee has heretofore been quite evenly divided, but the advocates of the bill believe that they will be able to get it out in due season and they hope for its consideration when once reported to the house.

RELATIONS ACUTE.

Japanese Government Asks Too Much for Her Subjects.

Washington, Dec. 3.—The relations between the United States and Japan as a result of the attitude of the Japanese government toward the California authorities in school matters have become acute. An erroneous impression as to the president's position has been widely circulated.

The president absolutely concurs with the opinion of Secretary McCall that the Japanese have no cause for grievance and that no treaty right has been infringed. At the outset the president took the stand that treaties entered all state and other laws. Now he is convinced that, in giving the Japanese students equal educational rights while separating them from other schools, all has been done that is necessary.

Outside of racial differences, there is another reason for segregation, and that is that many of the Japanese students are adults. The president will stand strictly upon treaty agreements, but he thinks too much is being asked by the Japanese government. It is known that the president feels that the Japanese, with an enormous personal conceit and tremendous personal egotism, are trying to impose upon the people of San Francisco and the Pacific coast.

Linn Needs 50 for Grain.

Albany—There is great suffering from the car shortage in towns on the branch lines in this part of the state. Being a railroad junction and a distributing point, Albany is more favored than any other valley city, but conditions even here are very bad. Shippers can get cars for Portland, but absolutely nothing for the south. The greatest need is for cars for grain and farm produce on branch lines. Shippers are unable to fill orders, and the demand for cars is growing greater every day. At least 50 cars are needed now for grain alone.

Inconvenience at Grants Pass.

Grants Pass—The Southern Pacific will not furnish cars for California points, except for fruit. The California Pine Box & Lumber company is also handicapped by not being able to get lumber shipped from outside points, but the company is running its usual force, and is putting in full time. The Fruit Growers' union has been able to get all the cars needed to ship apples both to California and the East. Merchants have been inconvenienced.

Woodburn Wants 58.

Woodburn—If relief does not come soon there will be considerable loss from the car shortage here, if a freeze comes and the contents of warehouses are affected. Among the cars needed are 16 for potatoes, 20 for hay and 22 for hops. Of these 58 cars, some were ordered before November 1. Farmers are anxious to sell, but the commission houses cannot buy so long as they cannot get cars.

Clackamas Wants Better Roads.

Oregon City—Commendable interest in bringing about an improved condition in many of the highways of the county is being exhibited by the taxpayers residing in several of the important road districts. Several meetings have been held in different sections of the county, when a special tax has been ordered levied, the proceeds from which will be utilized, together with what may be appropriated by the county, in placing in substantial repair the thoroughfares in such districts. At a meeting of the taxpayers of the Highland road district a special tax of 6 mills was ordered levied for this purpose.

Irrigation at Freewater.

Freewater—Winter irrigation of the Hudson Bay district, 10 miles below this city, is now in full progress, irrigation from the big Burlingame ditch and its laterals covering an area of about 20,000 acres of fruit and rich alfalfa lands. At this season of the year all the waters of the Walla Walla and the Tum-a-lum rivers below the Peacock and Eagle mills in this city are available for irrigation, which has proved to be a successful plan in this particular district.

Coal Famine Closes School.

Minneapolis, Dec. 3.—The coal situation in the country district has become worse since the cold snap. One dealer said that Garretson, S. D., is about to close its schools because of lack of coal. In some of the towns near Garretson residents have threatened to move away if coal is not furnished soon.

OREGON STATE ITEMS OF INTEREST

BUSINESS PARALYZED.

Car Shortage Causing Heavy Losses to Shippers.

McMinnville—To say nothing of the car shortage for the immense lumber trade in this county, shippers are at least 300 cars short. A McMinnville hopbuyer said that the growers in this part of the county are already losers by \$20,000 on account of not being able to get cars when they had a chance to sell, and little relief is in sight.

Wool shipments have been delayed, and the farmers put to great inconvenience and loss.

The potato crop is waiting shipment with no cars. A great part of it is on the sidetracks and a freeze would result in great loss. A prominent shipper said:

"The company does not build enough cars to keep up with the wonderful increase of business, and what they have are poorly handled. For instance, cars come in here every day from the East, are unloaded here and are sent empty to Portland, after staying here for two or three days. They could just as well be loaded here for Portland. The car shortage is the greatest handicap in business this section of country has ever suffered from."

Lane Could Use 3,000 Cars.

Eugene—The Willamette valley car shortage is seriously affecting the business of Lane county lumber concerns. The Booth-Kelly company's big mill at Wendling has closed down on that account, forcing between 250 and 400 men into idleness. The company's Springfield mill is running only in the day time, the night shift having been laid off several months ago, forcing 100 men to seek employment elsewhere. The company at the present time is short 1,700 cars, and it is estimated that the total shortage in the county is 3,000 cars. The Mohawk Lumber company's mill has closed down.

Will Colonize Big Tract.

Oregon City—Judge T. F. Ryan has made the sale for H. Grim, of Texas, of 800 acres of land, four miles northeast of Molalla, to W. H. Bair, of Canyon. This farm will be subdivided into small tracts and disposed of through a plan of colonization. Only 80 acres of the large tract are under cultivation, but the rest can easily be cleared by the individual purchasers of the tracts. The land is rich and productive and is one of the most fertile sections in the county.

Can Factory for Astoria.

Astoria—Articles of incorporation of the Kendall Can company have been filed in the county clerk's office. The incorporators are George W. Sanborn, F. P. Kendall and G. C. Fulton, and the capital stock is \$100,000, divided into 1,000 shares of \$100 each. The company is making arrangements for the erection of a plant that will be equipped with the most modern machinery for the manufacture of all classes of cans.

Favor Phonetic Readers.

Pendleton—The sixth annual convention of the eastern division of the State Teachers' association, adopted a resolution requesting the State Textbook commission to adopt some series of readers based on a system of phonetics.

Cold Weather in John Day.

Canyon City—John Day valley residents have experienced a sharp taste of winter, snow falling in the mountains until some of the roads were almost impassible. No stock was lost, and there is no fuel famine here.

EVERY COUNTY PAID IN FULL.

Oregon is Out of Debt, and Will Be Until Early Next Year.

Salem—For the first time in the history of the state every county has paid its state taxes in full. In the last three or four years the payments have been prompt and only two or three counties were delinquent and only for comparatively small sums. Now, however, that the last half of the state tax from the several counties is delinquent, a balance of accounts has been struck and not a dollar is found to be due the state. Until a few days ago one county had not paid, but the county treasurer remitted before delinquency started the accumulation of interest.

Though the finances of the state are in excellent condition and the state has not a dollar of debt, it is apparent that the treasury will be depleted early in 1907, and that for some time warrants must be indorsed for want of funds and the state must pay interest thereon. No more state taxes will be due until April.

Corn in Benton County.

Corvallis—On old wheat land in this county, John Whittaker, living 12 miles south of Corvallis, grew this season 1,000 bushels of corn on 14 acres of ground. The yield is more than 70 bushels per acre, which is understood to be a satisfactory yield in the corn belt of the Middle West. The soil is sandy loam, but has been cropped for many years to wheat. The success Mr. Whittaker has had this and other years will lead him to plant a larger acreage of corn next season.

Will Colonize Big Tract.

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PORTLAND MARKETS.

Fruits—Apples, common to choice, 50¢-75¢ per box; choice fancy, 11¢-12¢; 2.50; grapes, 1.85¢-2.25 per crate; pears, 11¢-1.50; cranberries, 12¢-13¢ per barrel; persimmons, \$1.50 per box. Vegetables—Cabbage, 13¢-14¢; cauliflower, \$1.20 per dozen; celery, 75¢-90¢ per dozen; lettuce, head, 30¢ per dozen; onions, 10¢-12¢ per dozen; bell peppers, 8¢; pumpkins, 13¢ per pound; spinach, 4¢-5¢ per pound; squash, 1¢-1.5¢; turnips, 90¢-1¢ per sack; carrots, 90¢-1¢ per sack; beets, 1.25¢-1.50 per sack; horseradish, 9¢-10¢ per pound; sweet potatoes, 2 1/2¢-2 1/2¢ per pound. Onions—Oregon, 75¢-81¢ per cwt. Potatoes—Oregon Burbanks, fancy, \$1.10-1.10; common, 70¢-90¢. Butter—Fancy creamery, 27 1/2¢-32 1/2¢ per pound. Eggs—Oregon ranch, 35¢-37 1/2¢ per dozen. Poultry—Average old hens, 12¢-13¢ per pound; mixed chickens, 12¢-13¢; spring, 12 1/2¢-13 1/2¢; old roosters, 8¢-10¢; dressed chickens, 14¢-15¢; turkeys, live, 17¢-17 1/2¢; turkeys, dressed, choice, 21¢-22 1/2¢; geese, live, 10¢; ducks, 15¢-16¢. Wheat—Club, 63¢-64¢; bluestem, 67¢-68¢; valley, 66¢-67¢; red, 61¢-62¢. Oats—No. 1 white, 25¢-25.50; gray, 24.50¢-25 per ton. Barley—Feed, 21¢-21.50 per ton; brewing, 22.50; rolled, 22.50¢-24. Corn—\$1.40¢-1.45 per cwt. Rye—Whole, 22¢; cracked, 22¢ per ton. Hay—Valley timothy, No. 1, \$11-12 per ton; Eastern Oregon timothy, \$14-16; clover, 47¢-8; cheat, 47.50¢-8.50; grain hay, 47.50¢-8.50; alfalfa, \$11.50; vetch hay, 47¢-50. Veal—Dressed, 5 1/2¢-8¢ per pound. Beef—Dressed, 16¢-20¢ per pound; cows, 4¢-5¢; country steers, 5¢-5 1/2¢. Mutton—Dressed, fancy, 8¢-9 1/2¢ per pound; ordinary, 6¢-7¢. Pork—Dressed, 6¢-8¢ per pound. Hops—11¢-14¢ per pound, according to quality. Wool—Eastern Oregon average, 13¢-18¢ per pound, according to quality; valley, 20¢-21¢, according to quality; Mohair, choice, 20¢-25¢.