THE OREGO[N ...]

VOL. XXIV. ST. HELENS, OREGON, FRIDAY, DECEM[BER ...] NO. 3.

A SPECIAL MESSAGE

President Sends Communication to Congress on Jap Question.

The following communication has been transmitted to both houses of Congress by the President:

"I inclose herewith for your information the final report made to me personally by Secretary Metcalf on the situation affecting the Japanese in San Francisco. The report deals with three matters of controversy—first, the exclusion of the Japanese children from the San Francisco schools; second, the boycotting of Japanese restaurants, and, third, acts of violence committed against the Japanese.

"As to the first matter, I call your especial attention to the very small number of Japanese children who attend school, to the testimony as to the brightness, cleanliness and good behavior of these Japanese children in the schools, and to the fact that, owing to their being scattered throughout the city, the requirement for them all to go to one special school is impossible of fulfillment and means that they cannot have school facilities. Let me point out further that there would be no objection whatever to excluding from the schools any Japanese on the score of age. It is obviously not desirable that young men should go to school with children. The only point is the exclusion of the children themselves. The number of Japanese children attending the public schools in San Francisco was very small. The government has already directed that suit be brought to test the constitutionality of the act in question; but my very earnest hope is that such suit will not be necessary, and that as a matter of comity the citizens of San Francisco will refuse to deprive these young Japanese children of education and will permit them to go to the schools.

"The question as to the violence against the Japanese is most admirably put by Secretary Metcalf, and I have nothing to add to his statement. I am entirely confident that, as Secretary Metcalf says, the overwhelming sentiment of the state of California is for law and order and for the protection of the Japanese in their persons and property. Both the chief of police and the acting mayor of San Francisco assured Secretary Metcalf that everything possible would be done to protect the Japanese in the city. I authorized and directed Secretary Metcalf to state that if there was failure to protect persons and property, then the entire power of the Federal government within the limits of the constitution would be used promptly and vigorously to enforce the observance of our treaty, the supreme law of the land which treaty guaranteed to Japanese residents everywhere in the Union full and perfect protection for their persons and property, and to this end everything in my power would be done, and all the forces of the United States, both civil and military, which I could lawfully employ would be employed. I call especial attention to the concluding sentence of Secretary Metcalf's report of November 26, 1906."

Secretary Metcalf's report is addressed to the President under date of November 26 last, and in part is as follows:

"In my previous report I said nothing as to the causes leading up to the action of the school board in passing the resolution of October 11, and the effect of such action upon Japanese children, residents of the city of San Francisco, desiring to attend the public schools of that city. A report on this matter will now be made.

"It seems that for several years the board of education of San Francisco had been considering the advisability of establishing separate schools for Chinese, Japanese and Corean children, and on May 6, 1905, passed the following resolution:

"'Resolved, That the board of education is determined in its efforts to effect the establishment of separate schools for Chinese and Japanese pupils, not only for the purpose of relieving the congestion at present prevailing in our schools, but also for the higher end that our children should not be placed in any position where their youthful impressions may be affected by association with pupils of the Mongolian race.'

"And on October 11 the board passed the following resolution:

"'Resolved, That in accordance with article X, section 1662, of the school law of California, principals are hereby directed to send all Chinese, Japanese or Corean children to the Oriental public school, situated on the south side of Clay street, between Powell and Mason streets, on and after Monday, October 15, 1906.'

"The action of the board in the passage of the resolutions of May 6, 1905, and October 11, 1906, was undoubtedly largely influenced by the activity of the Japanese and Corean Exclusion league, an organization formed for the purpose of securing enactment by the congress of the United States of a law extending the provisions of the existing Chinese exclusion act so as to exclude Japanese and Coreans.

"The number of schools in San Francisco prior to April 18 was 76. Of this number 28 primary or grammar schools and two high schools were destroyed by fire, and one high school was destroyed by earthquake, leaving 45 schools. Since April 18, 27 temporary structures have been erected, making the total number of school buildings at the present time 72.

"The Oriental school, the school set apart for the Chinese, Japanese and Corean children, is in the burned section. There is only one Japanese student attending this school at the present time, and there are no Japanese children attending any of the other public schools. I visited the Oriental school in company with the Japanese consul and found it to compare favorably with many of the new temporary structures erected in the city. The course of instruction is exactly the same as at the other public schools, and competent teachers are assigned for duty in this school. Nearly all of the pupils attending this school have to be taught the English language.

"I found the sentiment in the state very strong against Japanese young men attending the primary grades. Many of the people were outspoken in their condemnation of this course, saying that they would take exactly the same stand against American young men of similar ages attending the primary grades. I am frank to say that this objection seems to me a most reasonable one. All of the political parties in the state have inserted in their platforms planks in favor of Japanese and Corean exclusion, and on March 7, 1905, the state legislature passed a joint resolution urging that action be taken by treaty or otherwise to limit and diminish the further immigration of Japanese laborers into the United States.

"The press of San Francisco pretty generally upholds the action of the board of education. Of the attitude of the more violent and radical newspapers it is unnecessary to speak further than to say that their tone is the usual tone of hostility to 'Mongol hordes,' and the burden of their claim is that Japanese are no better than Chinese, and that the same reasons which dictated the exclusion of the Chinese call for the exclusion of the Japanese as well.

"The temper and tone of the more conservative newspapers may better be illustrated by an epitome of their argument upon the public school question. That argument practically is as follows: The public schools of California are a state and not a Federal institution. The state has the power to abolish those schools entirely, and the Federal government would have no right to lift its voice in protest. Upon the other hand, the state may extend the privileges of its schools to aliens upon such terms as it, the state, may elect, and the Federal government has no right to question its action in this regard. Primarily and essentially the public schools are designed for the education of the citizens of the state. The state is interested in the education of its own citizens alone. It would not for a moment maintain this expensive institution to educate foreigners and aliens who would carry to their countries the fruits of such education. Therefore, if it should be held that there was a discrimination operating in violation of the treaty with Japan in the state's treatment of Japanese children, or even if a new treaty with Japan should be framed which would contain on behalf of Japanese subjects the 'most-favored-nation' clause, this would and would be met by the state, which would then exclude from the use of its public schools all alien children of every nationality and limit the rights of free education to children of its own citizens, for whom the system is primarily designed and maintained, and if the state should do this the Federal government could not complain, since no treaty right could be violated when the children of Japanese were treated precisely as the children of all foreign nations.

"The feeling in the state is further intensified, especially in labor circles, by the report on the conditions in the Hawaiian islands as contained in Bulletin 66 of the Bureau of Labor, Department of Commerce and Labor. The claim is made that white labor has been almost entirely driven from the Hawaiian islands, and that the Japanese are gradually forcing even the small white traders out of business.

"Many of the foremost educators in the state, on the other hand, are strongly opposed to the action of the San Francisco board of education. Japanese are admitted to the University of California, an institution maintained and supported by the state. They are also admitted to, and gladly welcomed at, Stanford University. San Francisco, so far as known, is the only city which has discriminated against Japanese children. I talked with a number of prominent labor men, and they all said that they had no objection to Japanese children attending the primary grades; that they wanted Japanese children now in the United States to have the same school privileges as children of other nations, but that they were unalterably opposed to Japanese young men attending the primary grades.

"The objection to Japanese men attending the primary grades could very readily be met by a simple rule limiting the ages of all children attending those grades. All of the teachers with whom I talked while in San Francisco spoke in the highest terms of the Japanese children, saying that they were among the very best of their pupils, cleanly in their persons, well behaved, studious, and remarkably bright.

"The board of education of San Francisco declined to rescind its resolution of October 11, claiming that, having established a separate school for Chinese, Japanese and Corean children, the provisions of section 1662 of the political code became mandatory."

Resume of Japanese attending public schools in San Francisco as mentioned in the foregoing communication:

Number of pupils	93
Number of schools they attended	23
Number of pupils at—	
6 years old	2
7 years old	3
8 years old	9
9 years old	3
10 years old	7
11 years old	8
12 years old	5
13 years old	7
14 years old	4
15 years old	10
16 years old	9
17 years old	12
18 years old	6
19 years old	4
20 years old	2
Number of pupils at—	
First grade	7
Second grade	10
Third grade	12
Fourth grade	16
Fifth grade	11
Sixth grade	13
Seventh grade	7
Eighth grade	17
Number of pupils born in—	
Japan	68
United States	25
Number of—	
Girls	28
Boys	65

"A boycott was maintained in San Francisco from October 3 to October 24 by members of the Cooks and Waiters' Union against Japanese restaurants doing business in that city. Nearly all of the leaders of labor organizations in San Francisco interviewed on this subject disclaimed any knowledge of any formal action being taken for the boycotting of these restaurants.

"As a matter of fact, a most effective boycott was maintained against nearly all of the Japanese restaurants located in San Francisco for at least three weeks. Pickets were stationed in front of these restaurants and every effort was made to prevent people from patronizing them. At times stones were thrown and windows broken, and in one or two instances the proprietors of the restaurants were struck by these stones.

"I am satisfied, from inquiries made by me and from statements made to me by the Japanese restaurant keepers, that the throwing of stones and breaking of windows was not done by the men picketing the restaurants, but by young men and boys who had gathered in front of the restaurants as soon as the boycott was instituted.

"Assaults have from time to time been made upon Japanese subjects resident in the city of San Francisco. I was informed by the chief of police that upon receipt of a communication from the Japanese consul he at once instructed captains of police to make every effort to stop these assaults, and, if necessary, to assign men in citizens' clothes to accomplish the purpose.

"These attacks, so I am informed, with but one exception were made when no policeman was in the immediate neighborhood. Most of them were made by boys and young men; many of them were vicious in character, and only one appears to have been made with a view of robbing the persons attacked. All these assaults appear to have been made subsequent to the fire and earthquake in San Francisco, and my attention was not called to any assaults made prior to the 18th day of April, 1906.

"I know that these assaults upon the Japanese are universally condemned by all good citizens of California. For months the citizens of San Francisco and Oakland have been terrorized by numerous murders, assaults and robberies, both at day and night. The police have been powerless. The assaults upon the Japanese, however, were not made, in my judgment, with a view of robbery, but rather from a feeling of racial hostility, stirred up possibly by newspaper accounts of meetings that have been held at different times relative to the exclusion of Japanese from the United States.

"While the sentiment of the state of California, as manifested by the public utterances of the Japanese and Corean Exclusion league, by articles in many of the leading newspapers in the state, by declarations of the political parties in their platforms, and by the passage of a joint resolution by the state legislature on March 7, 1905, is in favor of the exclusion of Japanese coolies, yet the overwhelming sentiment in the state is for law and order and for the protection of Japanese in their persons and their property.

"The chief of police of the city of San Francisco, as also the acting mayor of the city, assured me that everything possible would be done to protect the Japanese subjects in San Francisco, and they urgently requested that all cases of assault and all violations of law affecting the Japanese be at once reported to the chief of police.

"I impressed very strongly upon the acting mayor of the city, as also upon the chief of police, the gravity of the situation, and told them that, as officers charged with the enforcement of the law and the protection of property and person, you looked to them to see that all Japanese subjects resident in San Francisco were afforded the full protection guaranteed to them by our treaty with Japan.

"If, therefore, the police power of San Francisco is not sufficient to meet the situation and guard and protect Japanese residents in San Francisco, to whom under our treaty with Japan we guarantee 'full and perfect protection for their persons and property,' then, it seems to me, it is clearly the duty of the Federal government to afford such protection. All considerations which may move a nation, every consideration of duty in the preservation of our treaty obligations, every consideration prompted by 50 years or more of close friendship with the empire of Japan, would unite in demanding, it seems to me, of the United States government and all its people, the fullest protection and the highest consideration for the subjects of Japan."

NEWS OF THE WEEK

In a Condensed Form for Our Busy Readers.

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

War in Abyssinia is probable after the menelik's death.

San Francisco peacemakers advocate arbitration of the Japanese row.

General Ignatieff, leader of Russian reactionaries, has been assassinated.

Firemen on the Atlantic division of the Soutern Pacific have gone on strike.

The president of the University of Virginia says the South is still for state rights

The New York railroad companies granted an increase in wages to avert a strike.

Roosevelt is ready to fignt the senate to a finish on the discharge of the negro troops.

General Parades has started a revolutionary movement against President Castro.

New York Jews object to the celebration of Christmas in the public schools.

James Bryce is the first plain citizen to represent Great Britain at Washington.

The steamer Strathcona [illegible] off the coast of Nova Scotia. No lives were lost.

Interstate Commerce Commissioner Lane says the coal situation is fast being relieved.

President Roosevelt has called on citizens of the United States to give to the starving Chinese.

A strike of New York railroad employes seems probable.

The czar has fixed February 19 as the date for parliamentary elections.

Millions are said to be on the point of dying from the famine in China.

The Oklahoma constitutional convention has adjourned for the holidays.

Japan is in a position to put an army of 750,000 men in the field if necessary.

Ten congressmen have gone to Panama for the purpose of viewing the big ditch.

Students at Annapolis college lynched a negro for an assault on a white woman.

The Interstate Commerce commission will recommend a law to prevent car shortage.

A captain in the notorious Twenty-fifth regiment of infantry has been shot by a negro private.

The president may issue an appeal through the Red Cross for aid for the Chinese famine sufferers.

General Harrison Gray Otis, of Los Angeles, is seriously ill.

The government has purchased a site for a Federal building at North Yakima.

The Chicago & Northwestern railroad will build a new $20,000,000 depot in Chicago.

The house of commons has voted to grant home rule to the Transvaal and Orange River colonies.

Governor Mead has appointed a special committee to investigate the shortage of coal in Washington.

PORTLAND MARKETS.

Butter—Fancy creamery, 32½@35c.

Eggs—Oregon ranch, 35c per dozen.

Poultry—Average old hens, 10@11c per pound; mixed chickens, 10@11c; spring, 10@11c; old roosters, 9@11c; dressed chickens, 12 @ 13c; turkeys, live, 17 @ 18c; turkeys, dressed, choice, 20@22c; geese, live, 12@13c; ducks, 15@16c.

Fruits — Apples, common to choice, 50@75c per box; choice to fancy, $1@2.50; pears, $1 @ 1.50; cranberries, $11.50@12.50 per barrel; persimmons, $1.50 per box.

Vegetables — Turnips, 90c@$1 per sack; carrots, 90c@$1 per sack; beets, $1.25@1.50 per sack; horseradish, 9@10c per pound; sweet potatoes, 2½@2¾c per pound; cabbage, 1¼@1½c per pound; cauliflower, $1.25 per dozen; celery, $4@4.25 per crate; lettuce, head, 30c per dozen; onions, 10@12½c per dozen; pumpkins, 1¼c per pound; spinach, 4@5c per pound; squash 1@1¼c per pound.

Onions — Oregon, 75c@$1 per hundred.

Potatoes — Oregon Burbanks, fancy, $1@1.10; common, 75@85c.

Wheat — Club, 65@66c; bluestem, 67@68c; valley, 66@67c; red, 63c.

Oats — No. 1 white, $25@26; gray, $24.50@25.

Barley — Feed, $21@21.50 per ton; brewing, $22.50; rolled, $22.50@24.

Rye—$1.40@1.45 per cwt.

Corn—Whole, $26; cracked, $27 per ton.

Hay—Valley timothy, No. 1, $11@12 per ton; Eastern Oregon timothy, $14@16; clover, $7@8; cheat, $7.50 @8.50; grain hay, $7.50@8.50; alfalfa, $11.50; vetch hay, $7@7.50.

Veal—Dressed, 5½@8½c per pound.

Beef — Dressed bulls, 1@2c per pound; cows, 4 @ 5c; country steers, 5@5½.

Mutton — Dressed, fancy, 8@9c per pound; ordinary, 6@7c.

Pork—Dressed, 6@8c per pound.

Hops—11@15c per pound, according to quality.

Wool—Eastern Oregon average best, 13@18c, according to shrinkage; valley, 20@23c, according to fineness; mohair, choice, 26@28c.

NOT READY FOR CITIZENSHIP.

Congress Will Disappoint Porto Rico, With Roosevelt's Consent.

Chicago, Dec. 22.—A dispatch to the Tribune from Washington says:

In spite of the president's recommendation no citizenship for the people of Porto Rico will be granted by this congress and probably not by the next one and probably not before the next one either. The leaders both in the house and senate have come to the conclusion that the time is not yet ripe for such action. They have presented the matter to the president, and he is now aware that his recommendation in this regard will not be acted upon. There are said to be grave matters of public policy involved which might be seriously complicated if citizenship should be granted at this particular time to the people of Porto Rico. A general understanding therefore has been arrived at. There is an understanding in congress that the president will acquiesce in this decision because it has been put up to him frequently by some of the strongest men at the capitol.

Briefly stated, the objection to citizenship for Porto Rico is based upon the existing condition of the population of that island. A large per centage of the people are of mixed strain of Spanish and negro blood. The proportion of illiteracy is naturally large. Much progress has been made in the school system, but it is still approximately true that 75 per cent of the persons of school age are not receiving instruction.

NAVY EYES TURBINE ENGINE

Will Not Finally Adopt Until Demonstrated the Best.

Washington, Dec. 22.—The most important engineering problem of the present day affecting marine propulsion, in the opinion of Rear Admiral C. W. Rae, chief of the bureau of steam engineering, whose report was made public today, is that of the steam turbine. Involving such radical changes, Admiral Rae says, the bureau has preferred to wait before adopting it extensively, until it had been demonstrated as unquestionably the best system of propulsion for naval purposes.

It is expected that, when the three scout cruisers now building, two with turbine and one with reciprocating engines, are completed and their trials have been held, comparative data of the utmost value will be obtained. An officer of the bureau is now abroad making a thorough investigation of marine turbine installations already in operation and in contemplation and in addition the work of erecting at Annapolis, Md., experimental turbine engines, condensers, pumps, etc., is proceeding.

TREASURE CHEST STOLEN.

Thieves Rob Wells-Fargo at Reno of Large Amount.

Reno, Nev., Dec. 22.—Wells Fargo & Company's express box, said to have contained $30,000, was stolen from the company's office here last night after the arrival of the train from Tonopah. Edward Crofton, the messenger, continued on his way to San Francisco.

Efforts of the local police and sheriff have been unavailing to capture the thieves. Charles Ferrell, the detective appointed on the case, stated this evening that the robbers were doubtless criminals who have been hanging about the station with the purpose of stealing part of the Mohawk ore shipments, which have been stopped on several occasions during the last few days.

J. J. Burke, Wells-Fargo agent here, admitted today that the amount of the robbery would reach the first estimate, $30,000. He will know exactly how much was stolen when advices reach Reno from Tonopah tomorrow.

Will Signal New Year.

Washington, Dec. 22. — The naval observatory will send this year, as usual, four series of New Year's eve telegraphic time signals to announce the exact instant of the beginning of the new year in each of the four great standard time zones of the United States, namely, Eastern, Central, Mountain and Pacific. The system followed will be the same as heretofore, and like that in use daily at noon. Each series begins five minutes before the hour and the clock tick, following a silent interval of ten seconds, marks the exact hour.

Favor Interchange of Cars.

Kansas City, Mo., Dec. 22.—At the conclusion tonight of the inquiry into the question of freight car shortage in the West before C. A. Prouty, interstate commerce commissioner, which began in St. Louis and ended here tonight, the commissioners, shippers and representatives of the railroads agreed that all parties concerned would be greatly benfitted and present conditions relieved if a free interchange of cars among railroad companies could be brought about. This solution was first suggested by the shippers.

Suffrage Bill is Passed.

Vienna, Dec. 22.—The universal suffrage bill passed the upper house after a remarkable sitting of that chamber, which lasted from 11 o'clock this morning until 10:30 tonight. One of the members voted for the principle of plural franchise. This principle was combated with energy by Baron von Beck, the Austrian premier, who made an eloquent plea for universal suffrage, on the ground that the failure to grant it would cause serious trouble.

Declines Silver at 70 065.

Washington, Dec. 22.—The Treasury department today declined to purchase any silver at the quoted price of 70.065 cents per fine ounce. Two thousand ounces were offered at that price.

Proposed Oregon Tax Law

(Continued from last week)

(Amendatory clause.)

Section 11. That section 1 of an act entitled "An act to fix the place of assessing national bank stock and private banks, loan and trust companies," approved February 24, 1903, being found upon page 286 of the General Laws of Oregon, 1903, be and the same hereby is amended to read as follows:

Shares of stock of national banks shall be assessed to the individual shareholders at the place where the bank is located. Shares of stock of other banks, and interest in banking capital, building and loan associations, and trust companies, shall be assessed to such banks, building and loan associations, or trust companies, or to their owners or stockholders, as by law provided, at the place where such banks, building and loan associations, or trust companies are located.

(Saving clause.)

Section 12. That this act shall not be construed to apply to the assessment of property made upon the basis of ownership on the first day of March, 1907, at the hour of 1 o'clock a. m.

A BILL

For an act to create a state board of tax commissioners, and to prescribe the membership thereof, and its powers and duties, meetings and procedure, and for appeals therefrom; providing for its expenses and compensation of its members; conferring upon it general supervisory power over the system of taxation and public revenues in this state; providing for the assessment for taxation by it of the property of railway, union station and depot, electric and street railway companies, owners and operators, and of such heat, light, power, water, gas and electric companies as may be doing business as one system, partly within this state and partly without, or so doing business in more than one county of the state, or persons, firms, joint stock companies, associations, syndicates, co-partnerships, or corporations engaged in carrying on any of such businesses; to require certain affidavits, statements, and reports under oath, certificates, books and papers to be furnished and produced by certain persons, officers and corporations, and making the failure to furnish the same, or the furnishing of a false or fraudulent statement, a crime, and prescribing the penalty therefor; and requiring persons to appear and testify, under oath or otherwise, before said board, or any member thereof, and making the failure so to do, or the giving of false reports or testimony, a crime, and prescribing the penalty therefor; and prescribing the duties of state county and other municipal officers in aiding said board in the discharge of its duties; and providing for appeals to the circuit court from the determination of said board in certain cases, and the manner of taking, hearing, and determining the same, and defining the jurisdiction of the circuit court of the several counties on such appeals; and prohibiting the members of said board from accepting any pass frank or gratuity from any person or corporation liable to assessment under this act, and making the violation of such provision a crime and prescribing the penalty therefor; and repealing sections 3050, 3051, 3052, 3053, 3054 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith.

Be it enacted by the people of the state of Oregon:

(Board created: Of whom composed—Governor shall be chairman—Seal.)

Section 1. There is hereby created a state board of tax commissioners, to be composed of two persons appointed by the governor, secretary of state, and state treasurer, acting jointly as in this act provided, and their successors, who shall be skilled in matters of taxation, and shall not be members of the same political party, and who shall devote their entire time to the performance of the duties herein imposed, and the governor, secretary of state, and state treasurer, the last three of whom shall ex officio be members of said board. Said board shall perform and have the duties hereinafter specified, and the governor shall be chairman thereof. Said board shall adopt and use an official seal, which shall be provided by the secretary of state.

(Appointment, bond, and qualification of appointive members).

Section 2. The governor, secretary of state and state treasurer, acting jointly, shall appoint and commission all persons appointed under the provisions of this act, and before entering upon the discharge of his official duties each such appointee shall execute a bond, payable to the state of Oregon, in the penal sum of $10,000, with sureties to be approved by the governor, for the faithful discharge of his official duties; and each appointee shall take and subscribe an oath for the faithful discharge of his duties and office, which oath shall be indorsed upon his official bond, and said bond and oath when so exeuted and approved shall be filed in the officce of the secretary of state.

(First two appointive members appointed on taking effect of act.)

Section 3. Immediately after the taking effect of this act the governor, secretary of state and state treasurer, acting jointly, shall appoint two persons, possessing the qualifications required by this act, to serve as the appointive members of the board hereby created, subject to the provisions in this act contained.

(Term of office of appointive members.)

Section 4. The members of the board first chosen by appointment shall be appointed to hold their offices, one for two years and one for four years, and the governor, secretary of state and state treasurer, acting jointly, shall commission one of the first appointive members of said board to hold his office for two years, and the other one for four years, and thereafter persons chosen by appointment as members of such board shall hold their office for the term of four years.

(Duties of board.)

Section 5. It shall be the duty of the said board of state tax commissioners—

1. To have and exercise general supervision of the system of taxation and collection of public dues and revenues throughout the state.

2. To require that all assessments of property in this state be made according to law.

3. To see that all taxes due the state, counties and municipalities are collected.

4. To prescribe all forms of books and blanks used in the assessment and collection of taxes not otherwise prescribed by law, and to change to forms of blanks and books prescribed by law in case change shall be necessary.

5. To construe the tax and revenue laws of the state whenever requested by any officer acting under such laws, or by any interested person, and to instruct such officers with relation to their duties with reference to assessment and taxation, and collection of public dues and revenues.

6. To issue instructions and directions to the county assessors, county boards of equalization, county clerks, and tax collectors as to the rules best calculated to secure uniformity in the system of assessment and collection of taxes, and a full cash valuation in assessment and taxation of all property, real and personal, tangible and intangible, including franchises and special franchises and to prescribe all blank forms of reports for that purpose.

7. For the purpose of enabling the board, any county assessor, county board of equalization, county clerk, or tax collector to acquire and obtain all information that could in any manner aid it or him in arriving at the valuation of any franchise or special franchise, to examine all books and papers of account, and to require any person to appear before said board, or any member thereof, and to interrogate such person under oath or otherwise.

8. To see that penalties are enforced when prescribed by any revenue law of the state for disobedience to its provisions, and to see that complaint is made against persons or corporations violating the provisions of any tax or revenue law of this state; and in the execution of these powers and duties the said board, and any member thereof, may call upon the prosecuting attorney or the attorney general, who shall institute and conduct prosecutions for penalties and forfeitures, liabilities and punishments for violation of the laws of the state in respect to the assessment and taxation of property, or the collection of public dues and revenues.

9. To take charge of and superintend the enforcement of the inheritance tax laws, and to see that the taxes provided therein are collected.

10. To make such rules and regulations as the board shall deem proper to effectually carry out the purposes for which the board is constituted, and to make all necessary rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings and procedure.

11. To report to the legislature at each regular session the total amount of revenue collected in the state for all purposes, classifying as to purposes with the sources thereof, the proceedings of the board, and such other matters of information concerning the public revenues as may be deemed of general interest.

12. To make diligent investigation and inquiry concerning the revenue laws of other states and countries, so far as the same are made known by published reports or statistics, or can be ascertained by correspondence with the officers thereof; and with the aid of information thus obtained, together with experience with and the observation of our own laws, to recommend to the legislature at each regular session thereof such amendments, changes, or modifications of our constitution or revenue laws as seem proper or necessary to remedy injustice or irregularity in taxation, or to facilitate the assessment and collection of public revenues.

13. To see that each county in the state be visited by at least one member of the board as often as once each year, to the end that any proper assistance and advice be given to the officers engaged in the assessment and collection of taxes, that complaint concerning the law may be heard, and that information concerning its workings may be collected, that all revenue officers comply with the law, and all violations thereof be punished, and that all proper suggestions as to amendments may be made.

14. To require from any state, county or municipal officer, whose duties pertain to the assessment, apportionment, levy, or collection of taxes and public dues or revenues, or the disbursement of public revenues, reports, and statements, as to any matter deemed material and relevant, in such form as may be prescribed.

15. To make an annual assessment, upon an assessment roll to be prepared by said board, of the property having a situs in this state, as hereinafter defined, of all railroad companies, union station, and depot companies, electric and street railway companies, and of such heat, light, power, water, gas, and electric companies as may be doing business as one system, partly within this state, and partly without, or so doing business in more than one county of the state.

(Term "Property" defined—Property not assessable by board.)

Section 6. The term "property," as used in this act, shall be [illegible] to include all property, real and personal, subject to assessment for taxation under this act belonging to the corporation, or held by it as occupant, lessee or otherwise, and shall include the rights of [illegible], roadbed, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone, and transmission poles, wires, conduits, switchboards, machinery, appliances, appurtenances, and all other property of a like or different kind, used in the carrying on of the business of said corporation, and owned, leased, or operated by them respectively and all other real and personal property, and all franchises and special [illegible] vided, however, [illegible] shall not include [illegible] to assessment [illegible] board such [illegible] can be conve[illegible] under the laws [illegible] is not actua[illegible] of its franchise [illegible] tion of their c[illegible] the car and machi[illegible] vators, [illegible] es across the [illegible] state [illegible] water craft of any [illegible] the real and personal [illegible] corporation devoted [illegible] such car and [illegible] vators and [illegible] and bridges, [illegible] devoted [illegible] be liable [illegible] the same [illegible] the state, by the several [illegible] ors.

(Term "Property Having Situs in This State" defined.)

Section 7. The term "property having a situs in this state" [illegible] include all property, real and personal, of the corporations [illegible] in this act, owned, leased, [illegible], operated, or occupied by them, and also such proportion of the rolling [illegible] and other personal property [illegible] different kind, as is used [illegible] within and partly without the state, as herein provided is to be determined.

(Reports required of corporations—Contents.)

Section 8. The several corporations enumerated in this act, doing business in this state, are hereby required annually, between the first day of April and the fifteenth day of May, to make and file with the said board of state tax commissioners, in such form as said board may provide, upon blanks to be furnished by said board, a statement, under oath of their president, secretary, treasurer, superintendent, or chief officer of such company, covering a period of at least one year, and not exceeding five years, as may be required by such board, containing the following facts:

1. The name of the company, the nature of the company, and under the laws of what state or country it is organized; the location of its principal office; the name and postoffice address of its president, secretary, auditor, treasurer, superintendent, and general manager; the name and postoffice address of the chief officer or managing agent or attorney in fact in Oregon.

2. The number of shares of capital stock.

3. The par value and market value, or if there be no market value, the actual value of the shares of stock on the first day of March at the hour of 1 o'clock a. m. for the year in which the report is made.

4. The bonds and other corporate obligations of the company.

5. The par value and market value, or actual value if there be no market value, of the bonds or other obligations of the company on the first day of March at the hour of 1 o'clock a. m. of the year in which the report is made.

6. A detailed statement of the real property owned by the corporation in Oregon, where situated, and the value thereof, if required by the board.

7. If required by the said board, a detailed statement of the personal property, including moneys and credits owned by the company in Oregon on the first day of March at the hour of 1 o'clock a. m. of the year in which the report is made, where situated, and the value thereof.

8. If required by the board, the total value of the real estate owned by the company situated outside the state.

9. If required by the board, a full and complete statement of the cost and actual present value of all buildings of every description owned by said company within the state not otherwise assessed.

10. If required by the board, the total value of the personal property of the company situated outside of Oregon.

11. The total length of the company's lines, and the length of so much of its lines as is within or is without Oregon, which lines shall include that which said company controls or uses as owner, lesee, or otherwise.

(To be continued next week)

A Shrewd Guess.

"Did Crittick say anything to you about my latest painting?" asked D'Auber.

"Yes," replied Cutts. "By the way, you must have had it nicely framed before you showed it to him, didn't you?"

"Yes. Why?"

"I thought so, because he said he noticed one artistic feature about it."—Philadelphia Press.

Corporate Greed.

Elevator Boy—Tyte-Phist & Co. have raised yer pay a cent an hour, have they?

Office Boy—Yes, but I have to work longer hours. Old Tyte-Phist has changed the regulator of the clock so it runs slower.—Chicago Tribune.

Cars for the Intoxicated.

In Sweden a separate car must be provided on suburban night trains out of Stockholm for the accommodation of intoxicated persons.

Uncle Allen.

"They say the price of looking glasses is going up," said Uncle Allen Sparks. "That looks to me like a 'get rich quick-silver' scheme on the part of the manufacturers."

Stabbed.

"Do you think I would look well in an automobile coat?"

"Indeed I do."

"But don't they entirely hide one's shape?"

"Sure."—Houston Post.