

## Proposed Oregon Tax Law

(Continued from last week)

12. A statement of the number of miles of main, branch, double, and side tracks owned or leased by said company in each county in this state, stated separately.

13. A statement of the entire gross receipts and net earnings of the company from operation and otherwise, stated separately, for the fiscal year ending in the calendar year closing March 1, preceding the report being made.

14. Such other facts or information of a like or different kind as said board may require in the form of return prescribed by it.

The board is hereby given the power to prescribe such directions, rules and regulations to be followed in answering any of the requirements of this section, or as herein authorized, as in its judgment shall be best calculated to insure accuracy and uniformity in reporting the facts.

(Blanks furnished by board—Penalty for refusal or neglect to report.)

Section 9. Blanks for making the statements provided for in section eight (8) of this act shall be provided by the said board: Provided, that the reports herein provided for shall not relieve the company from making any other report required by law to be made to any other officer. In case any company fails or refuses to make any statement or furnish any information required by this act, the board shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of such company. Any company which shall refuse or neglect to make the report required by this act within the time specified shall be subject to a penalty of \$500 for each day of the continuance of such neglect or refusal to file such report, to be recovered in a proper action brought in the name of the state of Oregon in any court of competent jurisdiction.

(Board to determine value and prepare assessment roll—Mileage basis of apportionment.)

Section 10. Subsequent to the filing of the reports required in the preceding sections, and prior to the first Monday in October in each year, it shall be the duty of the said state board of tax commissioners to prepare an assessment roll, as provided in section five (5) of this act, upon which they shall assess the true cash value as of the first day of March at the hour of 1 o'clock a. m., of the year in which the assessment is made, of all the property of the companies herein enumerated subject to taxation under this act, which said assessment shall not be final until reviewed as herein provided. For the purpose of arriving at the amount and character and true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment for taxation under this act, the said board may personally inspect the property belonging to said companies and may take into consideration the reports filed under this act, the reports and returns of said companies filed in the office of any prior officer of this state, or any county thereof, the earning power of said companies, the franchises and special franchises owned or used by said companies (said franchises and special franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property), the assessed valuation of any property of said companies, used in the operation of the business of the companies, and by law required to be assessed by county assessors, and such other evidence of a like or different kind as may be obtainable bearing thereon; provided, that in no event shall any report or valuation by a county assessor, or evidence upon such board in arriving at the amount and character and true cash value of the property belonging to said companies, and by this act to be assessed for purposes of taxation by said board. In determining the true cash value of the property assessable for taxation by the said state board of tax commissioners of the companies in this act enumerated, when said companies own, lease, operate or use rail, pipe or wire lines, or property partly within and partly without this state, if the board shall value the entire property within and without the state as a unit, as provided in the next section, the said board shall be controlled in ascertaining the property subject to taxation in Oregon by the proportion which the number of miles of main track (meaning thereby main, stem, and branch lines), miles of wire, or miles of main pipe lines controlled or used by said company, as owner, lessee, or otherwise, within the state of Oregon bears to the entire mileage of main track as aforesaid miles of wire or main pipe line controlled or used by said company as owner, lessee, or otherwise.

(Determination of value as a unit—Deduction of property locally assessed.)

Section 11. The said board, for the purpose of arriving at the actual cash value of the property assessable by it,

as herein provided, may value the entire property, both within and without the state of Oregon, as a unit. In case it shall value the entire property as a unit, either within or without the state of Oregon, or both, said board shall make deductions of the property of said company situate outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of said company in this state may be ascertained. If the said board value the entire property within the state of Oregon as a unit, it shall make deductions of the property of said company situate in Oregon, and assessed by the county assessors, to an amount that shall be just; and for that purpose the county assessors shall be and they are hereby required, if the said board request the same, to certify to the said board the assessable value of the property of said companies assessable by them, but such certification of assessed or assessable values is intended to be advisory only, and not conclusive upon the said board.

(Sufficiency of description on roll—Mileage to be stated.)

Section 12. Upon such assessment roll shall be placed, after the name of each of the companies assessed under the provisions of this act, a general description of the properties of the said companies, which shall be deemed to include all of the properties of the said companies liable to assessment for taxation under this act, owned, leased, or occupied by them, whether as owner, lessee, occupant, or otherwise. The said description may be in the language of this act as contained in section six (6) hereof, or otherwise. But no assessment shall be invalidated by a mistake in the name of the corporation assessed, or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be generally correctly described; and provided further, that where the name of the true owner, or the name of the owner of record, lessee, or occupant of any property assessable under the provisions of this act 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 a deed of conveyance from the owner, or on account of which in a contract to convey a court of equity would decree a conveyance to be made, reading the said description in connection with the definition of property assessable under the provisions hereof as in this act contained. Upon such assessment roll shall be placed, opposite the name of the company, in a proper column, the aggregate main track mileage as defined in section 10 hereof, miles of wire, or main pipe line, as the case may be, within the state of Oregon.

(Ascertainment of value of main and branch lines and value per mile.)

Section 13. Said state board of tax commissioners shall thereupon ascertain the value of the several branch lines of the said companies situated in this state, and the mileage thereof, and shall ascertain the value per mile of the said branch lines respectively by dividing the value of each of them by the mileage thereof. The said board shall thereupon deduct the total amount so ascertained as the value of branch lines from the total value of the property of the said companies assessable under the provisions of this act so ascertained as aforesaid; and shall thereupon ascertain the value per mile of main line of rail, pipe, or wire by dividing the remainder, after deducting the value of said branch lines from the total value in this state, by the number of miles of such main rail, pipe, or wire line in this state, and the quotient obtained as aforesaid shall be deemed and held to be the value per mile of said branch and main lines respectively.

(Apportionment of assessment to counties according to mileage.)

Section 14. For the purpose of determining what amount of the assessment made under the provisions of this act shall be apportioned to the several counties in this state in general, across, into, or over which the lines of said companies extend, the said state board of tax commissioners shall multiply the value per mile as above ascertained of the several main and branch lines by the number of miles of such main and branch lines in each of the counties aforesaid, as reported in the statements made by the said companies, or as otherwise ascertained and determined by the said board.

(Notice of sitting of board to review assessment and apportionment—Proof.)

Section 15. The said board shall give three weeks' public notice in some newspaper printed at the state capital, setting forth that on the first Monday in October it will attend at the capital and publicly examine the assessment roll by it made, and review the same, and correct all errors in valuation, description, quantities, or qualities of property by it assessable and in apportionment of assessments made by it; and it shall be the duty of the persons and corporations interested to appear at the time and place appointed. Proof

of such notice may be made by affidavits as by law provided, filed with the secretary of said board, on or before the first Monday in October in the year when such notice is printed.

(Board to meet annually as stated in notice.)

Section 16. The said board shall meet at the capital of the state on the first Monday of October in each year, as stated in the notice prescribed in the preceding section hereof, and shall then have before it the assessment roll made by it as prescribed in this act.

(Review and correction of assessment roll and apportionment—Omitted property assessed.)

Section 17. It shall then be the duty of such board to review, examine, and correct the assessment roll by it made, and to increase or reduce the valuation of the property therein assessed, so that the same shall be the full cash value thereof, and to assess and collect taxable property by it assessable in the manner hereinafter provided, and to correct errors in apportionments of assessments therein. If it shall appear to such board that there is any real or personal property which by law it is permitted to assess which has been by it assessed twice, or incorrectly assessed as to description, quantity, or quality, or assessed in the name of a person or corporation not the owner, lessee, or occupant thereof, or assessed under or beyond the actual full cash value thereof, or which is not assessable by said board, but which has been assessed by it, said board may make proper corrections of the same. If it shall appear to said board that any real or personal property which is assessable by it has not been assessed upon said assessment roll, said board shall assess the same at the full cash value thereof.

(Notice of increase or change in apportionment—Petitions to be written and verified—Time of filing.)

Section 18. Said board shall not change the apportionment of any assessment or increase the valuation of any property on such assessment roll as provided in the preceding section without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the apportionment of such assessment shall not be changed, or the valuation of the assessable property of such company or person, or some part thereof, to be specified in such notice, shall not be increased; provided, that such notice shall not be necessary if the person or company appear voluntarily before said board, and be there notified by a member thereof that the property of such person or corporation, or some specified part thereof, is, in the opinion of the board, assessed below its actual value, or that such apportionment is, in the opinion of the board, incorrect. Petitions or applications for the reduction or change of apportionment of a particular assessment shall be made in writing, verified by the oath of the applicant, its president, secretary, managing agent, or attorney in fact, and be filed with the board during the first week it is by law required to be in session, and any petition or application not so made, verified, and filed shall not be considered or acted upon by the board.

(Board to complete review in one month, sitting continuously.)

Section 19. The said board, sitting for the purpose of reviewing the said roll as above provided, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, and equalization of the said rolls shall be completed; but it shall complete said examination, review, correction, and equalization within one month from the time it is by law required to meet, and, unless sooner completed, at the expiration of one month from the time the board is herein required to meet the examination, review, correction, and equalization of the said assessment roll shall be deemed to be complete.

(Record of action of board.)

Section 20. Corrections, additions to, or changes in the said roll shall be entered in a column therein headed substantially "as reviewed," and the entries in such column shall be the record of the action of such board. The record, meetings, sittings, and adjournment of the said board, sitting for the purposes of review, shall be recorded in its journal.

(Roll kept on file as public record.)

Section 21. Said roll, when so examined, reviewed, corrected, and equalized by such board, shall be kept on file in the office of the said state board of tax commissioners as a public record.

(To be continued next week.)

## 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.

Great Britain wants Congo annexed by Belgium.

Business throughout the United States for 1906 broke all former records.

Five tramps were killed in a freight wreck on the S. P. near Truckee, Cal.

Wholesale fraud has been discovered in the management of an Alabama railroad.

Dowieites denounce Voliva, the general overseer of Zion City, as being the devil.

One person was killed and many injured by a runaway electric car at Cincinnati.

A San Francisco Japanese paper advocates the assassination of President Roosevelt and the mikado.

The Russian government has suppressed General Kurpatkin's book on the recent war with Japan.

The pope expresses a desire for martyrdom in the cause of the church and urges French clergy to resist the state.

Every blue law remaining on the statute books of Massachusetts is being enforced by the Boston police commission.

The Columbia jetty is almost certain to get \$1,000,000 from the present congress and the Cello canal \$200,000 cash and authority for as much more.

The governor of Akmolinsky province, Russia, has been assassinated.

Eastern college professors say they find the majority of athletes do not study enough.

Bryan has tacitly admitted his candidacy for president.

Another murder by a negro soldier at El Reno, Okla., has stirred up the citizens of that town.

The Iowa State Teachers' convention adopted resolutions favoring simplification of English spelling.

All nations represented at the Algeiras convention regarding Moroccan reforms have ratified the treaty.

The administration fears there will be a revolution in Cuba before the January elections and men and ships are being held in readiness to rush to the scene.

Commissioner of Labor Neill is trying to settle the strike of railway firemen, but finds many obstacles.

The grand jury investigating the New York Life insurance company has returned indictments against George W. Perkins, formerly vice president of the company, and Charles S. Fairchild, a member of the finance committee.

A grand nephew of the Pullman car magnate has been found in the New York tenement district poor and hungry. He is heir to a fortune.

### PORTLAND MARKETS.

Domestic Fruits—Apples, common to choice, 50¢@75¢ per box; choice to fancy, \$1@2.50; pears, \$1@1.50; cranberries, \$11.50@12 per barrel; persimmons, \$1.50 per box.

Vegetables—Turnips, 90¢@1 per sack; carrots, 90¢@1 per sack; beets, \$1.25¢@1.50 per sack; horseradish, 9¢ per pound; sweet potatoes, 25¢@25¢ per pound; cabbage, 15¢@2¢ per pound; cauliflower, \$1.25 per dozen; celery, \$3.75¢@4.25 per crate; lettuce, head, 30¢ per dozen; onions, 10¢@12¢ per dozen; bell peppers, 8¢; pumpkins, 2¢ per pound; squash, 2¢ per pound.

Onions—75¢@81 per hundred.

Potatoes—Oregon Burbanks, fancy, \$1@1.25; common, 75¢@85¢.

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

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

Barley—Feed, \$21.50@22 per ton; brewing, \$22.50; rolled, \$23@24.

Rye—\$1.40@1.45 per cwt.

Corn—Whole, \$20; cracked, \$27 per ton.

Hay—Timothy, No. 1, \$13@14 per ton; Eastern Oregon timothy, \$14@16; clover, \$8@8.50; cheat, \$7.50@8.50; grain hay, \$7.50@8.50; alfalfa, \$11.50; vetch hay, \$8@8.50.

Butter—Fancy creamery, 32½¢@35¢.

Butter Fat—First grade cream, 33½¢ per pound; second grade cream, 2¢ less per pound.

Eggs—Oregon ranch, 30¢@32¢ per dozen.

Poultry—Average old hens, 13¢@14¢ per pound; mixed chickens, 12¢@13¢; spring, 14¢@15¢; old roosters, 9¢@10¢; dressed chickens, 14¢@15¢; turkeys, live, 17¢@18¢; turkeys, dressed, choice, 20¢@22¢; geese, live, 12¢@13¢; ducks, 15¢@16¢.

Veal—Dressed, 5½¢@8½¢ per pound.

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

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

Pork—Dressed, 6¢@8¢ per pound.

Hops—11¢@14¢ per pound, according to quality.

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

## WRECK ON INTER URBAN.

### Tacoma-Seattle Passenger and Work Trains Meet on Curve.

Tacoma, Wash., Dec. 27.—Interurban train No. 3, bound from Seattle to Tacoma, and a work train consisting of a motor and five flatcars, collided head-on in a cut about a mile east of Milton Wednesday morning. Two persons were killed, one probably fatally hurt, and 14 more or less badly hurt. The first coach of the interurban passenger was telescoped, and two of the flatcars piled on top of it.

There were about 20 passengers in the telescoped snoker, some of whom strangely escaped with only slight injuries. The car was entirely demolished, and some of the passengers were hurled 20 feet in the flying wreckage.

Train No. 3 from Seattle was late and had orders to sidetrack at Edgewood to let No. 6, the passenger for Seattle, pass. The work train was given orders at Milton to follow No. 6 to Edgewood. C. R. Foss, a brakeman on the work train, was sent to Edgewood on No. 6 with orders to flag No. 3 and hold it on the sidetrack until the work train cleared. He either failed to place the flag or there was a misunderstanding of orders. Foss disappeared and cannot be found.

No. 3 pulled out on the main track as soon as No. 6 passed and being late, started down the grade at a good speed. Half a mile this side of Edgewood on a curve that runs through a deep cut, it met the work train. The curve is so short that it was impossible for the crews of either train to see the other until too late to stop.

The trains came together with a crash that was heard half a mile. The two forward cars of the work train went over the platform of the first car of the passenger, striking it at an angle on account of the curve. To this fact alone is due the escape from death of every passenger in the car.

## THEY ALL "CINCH" UNCLE SAM.

### Railroads Got Three Prices for Carrying Mails.

Chicago, Dec. 28.—Statistics compiled by the representatives of the United Typothetae of America and the American Weekly Publishers' association, organizations which are vigorously fighting for second-class mail matter, show that the government is paying the railroads three times as much on the average for the transportation of mail matter as the express companies pay the railroads for like service.

On the basis of the postmaster general's statistics, the publishers assert that the government during the fiscal year ended June 30, 1907, will pay the roads almost \$23,000,000 more than the express companies would pay them for hauling the same tonnage. The publishers and publishers compile the statistics to show that the government, for the purpose of reducing the annual postoffice deficit, rather than reduce its outlay for the transportation than increase the rate for second-class matter.

"One of the chief needs of the government is an expert traffic manager," said W. D. Boyce, a Chicago publisher. "It then would get as good rates as the express companies."

## IT DENIES JURISDICTION.

### Standard Raises New Technical Point Against Government Suit.

St. Louis, Dec. 28.—The Standard Oil company of New Jersey and 60 other corporations and individuals allied with it, as defendants in the government's suit to break up the alleged oil monopoly, today filed a motion in the United States Circuit court attacking the jurisdiction of that court to bring in nonresident defendants by process, and petitioning the court to vacate the order of service issued by Judge Sauborn November 15.

All of the defendants join in the motion except the Waters-Pierce Oil company, which is a resident of the eastern division of the Eastern Judicial district of Missouri. Henry S. Priest filed the motion as counsel for all the parties. Accompanying it was the affidavit of Charles T. White, assistant secretary of the Standard, who certifies that all the petitioners are non-residents of this district.

## No News Since September.

Washington, Dec. 28.—A complaint has been made to the Postoffice department that no newspaper or magazine mail has been delivered at Fairbanks, Alaska, since September. This is due to the fact that the mail contractor is obliged to carry 800 pounds of mail on each bi-weekly trip from Valdez, and practically this entire amount is now made up of first-class, or letter mail. The government pays \$1.45 per pound for getting mail to Fairbanks, and lower classes have to wait until there is a shortage of first-class matter.

## Strike Broken at San Antonio.

San Antonio, Tex., Dec. 28.—Local Southern Pacific officials say that the Brotherhood of Firemen's strike on this division of this system is broken, that all freight and passenger trains are moving along with full crews, and that they have more firemen than they have engines. A striking fireman was arrested here today for entering an engineer's cab at the Southern Pacific station. The order issued Monday not to receive freight has been rescinded.

**Pioneer of Alfalfa Growing.**  
Topeka, Kan., Dec. 28.—Harrison Parkman, the man who first brought alfalfa from South America and planted it in the United States, died at Emporia, Kan., aged 73 years.

## FEAR INSURRECTION

### New Elections in Cuba May Not Settle Troubles.

### WHAT MAY MEAN ANNEXATION

#### Further Intervention Would Bring On Inevitable—Annexation Wanted by Few People.

Washington, Dec. 29.—Occasional rumbling or rumors of little show insurrections popping up in certain provinces of Cuba are tending to keep the United States from forgetting the problem it has to deal with down there. There are some angles in this problem that have received little attention as far as the public is concerned, but which have occupied and are now occupying much attention on the part of high government officials and administration advisers among the members of congress.

It is a fact not generally known that our government entertains grave fears regarding what may happen following the Cuban elections in January. A great many have believed that intervention by the United States will have accomplished its purpose as soon as a new government has been chosen by the Cuban people; that our forces would withdraw after inaugurating this new government with tranquility established. That is the rosy view of the situation, and everything would be lovely if our high officials were sure it would work out just that way.

But they are not sure. President Roosevelt, it is understood, has grave doubts about the effect of the coming election on the defeated party.

If we are forced to do any more intervention there will be an effort by a certain element to force annexation, which some of our ablest statesmen insist is something that comparatively few people in this country want. The administration recognizes the embarrassing situation that may confront it and, after President Roosevelt's warning to Cubans to "be good" in the future or take the consequences, the question is just what course shall be pursued if the Cubans don't stay good.

## WILL CONFER ON JAPANESE.

### Bonaparte to Consult Devlin on San Francisco Case.

Washington, Dec. 29.—United States District Attorney Robert F. Devlin, of San Francisco, who was called to Washington by Attorney General Bonaparte for a conference regarding the exclusion of Japanese pupils from the public schools of San Francisco, arrived last night and will be at the department of Justice today. Mr. Devlin refused to discuss his mission, declaring that the matter is in the hands of the attorney general.

"Two weeks ago I had a conference with the San Francisco board of education, at the request of Attorney General Moody," he said, "when a statement of facts was agreed upon and forwarded to the attorney general. A few days later I was called to Washington and I do not know officially that I am here to discuss the Japanese question."

## MAY TIE UP HARRIMAN LINES.

### Firemen on Sunset Route Threaten Extreme Measure.

Houston, Tex., Dec. 26.—The new feature of the strike of the Southern Pacific firemen was the assertion made by Second Grand Master Shea, of the Brotherhood, that unless an adjustment of the differences with the men now out on this division is made, the order is to be given that the entire Harriman system of railroads shall lose the services of the Brotherhood of Firemen, including those engineers who are members, he asserting that 86 per cent of the switch engineers and a goodly number of the road engineers will end their services on the road.

Mr. Shea insists that 625 men on the Texas and Louisiana lines of the system obeyed the strike order Sunday, but General Manager Fay, of the road, declares that not more than 400 men quit work, and that practically all of the places have been filled. There is no interference with operation of trains, according to the statement of Mr. Fay, but a number of switch engines at division points are reported idle in the yards. No disorder of any kind has been reported.

## Stone Approves Roosevelt's Act.

Kansas City, Mo., Dec. 28.—Senator William Stone believes that Roosevelt did right in discharging the negro soldiers at Brownsville. "I am glad to have an opportunity to say this, but I wish to be understood right," he declared last night. "I have not looked under the legal phase of the matter. I'm not ready to give an opinion on that. But as to the sentiment concerning it so far as the offense itself is concerned, I am in hearty favor of the step taken by President Roosevelt and Secretary Taft."

## Inheritance Tax Not Retroactive.

Washington, Dec. 26.—The Supreme court of the United States today decided the inheritance tax case of Camille Cahen and other legatees under the will of the late Mathias Colby, of New Orleans, against the tax authorities of that city. The state law providing for a tax on bequests was attacked as unconstitutional. The opinion was delivered by Justice McKenna, who affirmed the decision of the Supreme court of Louisiana.

**Adopt New Pistol for Army.**  
Washington, Dec. 26.—Secretary Taft has appointed a board of officers to meet January 15 at the Springfield armory, Springfield, Mass., for the purpose of ascertaining a design of automatic pistol or revolver best adapted to fulfill the requirements of the military service.

## EDUCATION IN PHILIPPINES.

### Director Says Schools and Pupils Constantly Increase.

Washington, Dec. 26.—The sixth annual report of the director of education in the Philippines concerning the activities of the educational work in the islands for the year ending June 30, 1906, shows that there are now 1,666 primary schools in the islands, with an average of 375,554 pupils. Seven hundred and twenty-two American and 6,224 Filipino teachers are employed. All of the school divisions, the report says, conducted teachers' institutes, varying from four to six weeks in the different provinces. The instruction given was divided between the common branches of the intermediate course and special topics of instruction, such as school gardening, domestic science, primary industrial work and methods of teaching.

There are 2,454 primary school buildings in the islands owned by the municipalities and, in addition, a number of buildings belonging to the provinces but not constructed originally for school purposes are used. Private instruction, the report says, plays a large part in the intellectual condition of the islands. Many of these schools are supported by the Catholic church, with a history reaching back several decades. Some of these institutions teach English, although in practically all of them Spanish is the basis of instruction. The Filipino teachers, Dr. Barrows says, continue to gain in reliability, strength of character and moral purpose.

## SENT TO DUNGEON.

### Many Russian Officers Receive Penalty of Surrender.

St. Petersburg, Dec. 26.—The court martial which has been trying Rear Admiral Nebogtoff and 78 officers of his squadron for surrendering to the Japanese in the battle of the Sea of Japan handed in its decisions tonight.

Vice Admiral Nebogtoff, Commander Liehino, of the coast squadron; General Aprin, Rear Admiral Gregorieff, of the coast defense ship Admiral Senyavin, and Lieutenant Samiroff, who succeeded to the command of the battleship Nicolai, were sentenced to death, but in view of extenuating circumstances and the long and otherwise blameless careers of these officers, the court will petition the emperor to commute the sentences to 10 years' imprisonment in a fortress. Four other officers are sentenced to short terms of imprisonment in a fortress, while the remainder are acquitted.

The trial of Rear Admiral Nebogtoff and the officers of his squadron began in St. Petersburg December 5. The accused were divided into three categories—First, Rear Admiral Nebogtoff and the commanders of the battleship, second, the officers who advocated the surrender, and third, the officers who did not endeavor to prevent the surrender.

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**Sad Result.**  
Mrs. Highbus—Your automobile ran over a baby wagon? Horrors! What happened?  
Mrs. Shower—Just what always happens whenever I do that. Broke the bottle and cut the tire.

**Their Inspiration.**  
"They say that some authors write most of their stories in bed."  
"Well, the habit of lying is said to be a great help to a romance."—Detroit Free Press.

**At the Reception.**  
Maude—Mr. Huggins looks unusually happy this evening.  
Elsie—Yes; he proposed to me less than an hour ago.  
Maude—Ah, I see—and you refused him.

**Infantile Disposition.**  
Willie—Dad! Do they let you go to swell parties?  
Gracie—Lots of 'em. I'm getting societer and societer every day.

**Always a Way.**  
"There is always some way to overcome every difficulty," said the cheery citizen.  
"Yes," answered the sardonic person. "If you doubt it you can ask any candidate just before election."—Washington Star.

**The Limit.**  
"You say he is well educated?"  
"Yes, he can talk every known language except golf and baseball."—Houston Post.