

F. T. WRIGHIMAN ON

Report of Cove Public School for the increased local taxes, than a county onth ending Feh, 2d, 1906. Eighth grade Average daily attendnce, 25. Those neither tardy nor ab-

Ximena Tolly, Irens Coons, Leonard Allen, Goodspeed Corpe, Lee Motley, Glen Roberta, Rolland Ingram, Elmer Keifer. Oren Lovan, Conrad Thompson, Ray Alexander, Frank Eckersley, Grover Duffey, and Frank Burford.

Sixth grade and seventh grade-Average daily attendanch 27. Those neither tardy nor absent were: Lois Selders, Rosa Hoatson, Katie Houx, Oren Robinson, Clyde Robinson, Willie Motley, Marvin McNeill, Charles Williams, Manford Alexander, Harlan Koger, Charles Kelley and erty at a very low figure, often as low Aruhie Burford. Teacher, Miss Eva Wil-

Fifth grade-Average daily attendance 5. Those neither tardy nor absent were: Hattie DeBorde, May Wilson, Dena Lund, Vilson Thornton Corps, Virgil Alexander, Claud Martin, Bencie Cochran, | curporasion Jackson Gibson, Avery Roberts, Erastus Pixton, Ray Baker, Robert Bundatte, Ernest Borkgren and Orlie Lovan. Teacher Miss Alma Baroett.

Fourth grade-Average daily attendance 27. Those neither tardy nor absent were: Lela Sills, Opal Frasier, Harry Barker, Otis Kennedy, and Walter Mill-man. Teacher, Miss Vestella Sears. Third grade-Average daily attendance

56. Those neither tardy nor absent were: Lucille Rees, Maud Alexander. Edith Anderson, Annis Shores, Dorothy Bloom, Sherman Rees, Willie Millman, Frances Dexter, Joe Wilson, Paul Williams, James Harris, Albert Miller, Frank Clark and Thomas Jones. Teacher, Mrs. Maud Rees.

Primary grades-Average daily attendance 32. Those neither tardy nor absent were: Miskel Bloom, Dorothy Chadwick. Thelma Pixton, Eva Roberts, Francis Kelley, Earl Baker, Earl McMaugh, Vivian Dexter, Afton Burns, Jewel Robinson. Teacher, Miss Janette Clark. Principal, high rate and the assessed value of prop-Alex Thompson.

The following interview with F. T. Wrightman, of Salem, candidate for secretary, appeared in the Salem Journal: The following resolutions adopted by the farmers' and shippers' congress, held under the auspices of the Willametto Valley Development League, at McMinnville, Or., November 11, 1905, have been submitted to me for an opinion:

"Resolved that we as land owners and bled protest against the continuance of the present system, and as we sincerely believe the present system is an unjust one to the producers and owners of farms. homes and personal property who produce and own the tangible wealth of the state. "Resolved that at least one-half of the state revenue should be derived from indirect sources and intangible property of corporations and gross earnings of the same, inheritance taxes, income taxes on stocks and bonds.

"Resolved that taxation should be ex-

ready erected although the last named sent were: Jessie Brazille, Dassy Coons. county may be far more wealthy in values of property. Under the old law where the amount of state tax paid by each county was estimated from the total value of taxable property, as shown by the assessment of the counties, great injustice resulted in counties whose assessor returned a just and true assessment of the values of property in the county, for the reason that many county aspesors, in order to reduce the amount of state taxes due from this county, would assess propas 1/4 of its true value, and only the

tangible property of the county assessed, These are the the reasons that a man is

required to pay as much or more taxes

where the administration is more con servative and its public building are al-

on a little home, which is only a roof for himself and family, than does a wealthy amounts to thousands of dollars each month, and are only come of the outrages and inequalities of the above systems. The foregoing shows how necessary it is that some way or means be devised by which the state revenues and local revenues / be separated. All property tangible and intangible should bear its ust proportion of the burden, either by direct or indirect methods. And I believe it possible for laws to be enacted whereby the revenue necessary for state govarnment can be raised by indirect methods from intangible properties, and direct taxes will only be necessary for county and municipal purposes, levied upon tangible property and thus obviating competition between counties in regard to state tax paid.

The taxpayer in giving his property to the assessor places a very different value thereon than he would if he were listing it for sale, for the reason he fears the high rate. Take away the danger of the erties will go up in every county of the state

The first question an immigrant asks when looking for a location in our state s, "What is your rate of taxation?" And when you inform him that it is three or four per cent he does not take into consideration that the property is only assessed at about one-fourth of its real. value, but is intimidated in the matter by the high rate. Take away this danger business men in mass convention assem- or possibility of a high rate in Marion county instead of having an assessment roll of ten million dollars and a rate in the city of Salem of four per cent, we would have an assessment roll of forty million dollars (which is nearer the true value of Marion county properties) and a rate in the city of Salem of one per cent. This rate would be still less if the levy was for county and muncipal purposes only and the state taxes raised from other sources. The result in the eyes of a man

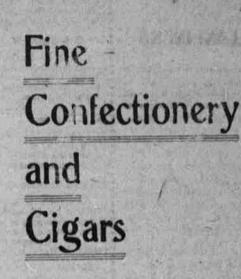
who wishes to invest is obvious. The intangible properties of the state of Oregon are of almost inestimable value, but an examination of our assess-



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