

### Medford Daily Tribune

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#### EQUALIZATION.

Equalization is the process of increasing assessed valuations 66.23 per cent, according to County Judge Dunn, to whom the world is indebted for a new definition—and the taxpayers are paying for the dictionary.

Whether taxes are higher this year than ever before or not is a subject that needs no argument. Every property owner knows that they are. The flat increase of 66.23 per cent in an assessment over last year could have no other effect.

County Judge Dunn, Assessor Applegate and Clerk Coleman are responsible for the increased assessment. There is no getting away from it. Of those most of the responsibility rests upon Judge Dunn. He represented the legal end of the board of equalization and his advice presumably governed. He virtually assumes this responsibility when he states: "A (proportional) raise (in assessed valuation) will especially benefit the person who was assessed too high, for it will show him that he was assessed out of proportion to his neighbors and will give him an opportunity to get his valuations corrected another year. He has possibly been paying too much, but did not know it, until the proportionate raise showed him that his property was assessed too high."

According to Judge Dunn's luminous logic, it takes a wrong to make a right, and a wrong valuation one year is essential so that the right assessment will follow, after the error has been magnified by proportional increase. A property owner must pay too much one year in order to pay the right sum the year following.

Judge Dunn's voluntary statement throws a flood of light upon the methods in vogue in the Jackson county courthouse. Assessments evidently are not made by painstaking effort on the part of the assessor to ascertain true values, followed by careful weighing of his judgment and correction of it by the board of equalization, but are guessed at by the assessor and then flatly increased 66.23 by the board of equalization.

While chapter 266 of the 1907 statutes does expressly repeal section 2081 and other sections, yet chapter 268 equally expressly says that (section 40) the assessment or mode of assessment and all laws and statutes in force heretofore as to the assessment (1907) "shall be and remain in force," and the assessment is not a complete assessment until the board of equalization has acted and determined the assessment. And this seems to be Judge Dunn's opinion as he so acted and raised, not equalized the assessment 66.23 per cent. If there is a conflict between chapter 266 and chapter 268 the courts must settle and determine it. The presumption is that chapter 268 was enacted later than 266 and is therefore the controlling statute.

Again, even if there was no provision for personal individual notice to the one whose property rights are affected, still the constitution guarantees and the law of the land emphasizes it, "that every man is entitled to his day in court," to be heard and to take from him his life, liberty or property, whether under the form of a tax or in any other way, without notice to him, and giving him an opportunity to be heard, is tyranny of the worst sort and contrary to all ideas of justice and a taking without due process of law.

Judge Dunn's plea that, such notice is unnecessary when the valuation of all property is increased in a certain proportion, will not hold water. To equalize means to take each individual assessment and consider it in the light of all the factors entering into its actual cash value, and to decrease or raise it or correct it accordingly.

From its own showing the board of equalization made an increase, not of 40 per cent over the assessor's assessment, but one of 66.23, and thus made the value in many cases over the actual cash value, and not simply a raise of 40 per cent, as claimed, but which none of the statements sent out confirm.

Again, it is not a "proportionate," but a "disproportionate" raise, for many pieces of property and persons have been taxed in flagrant disproportion to the value, while others have escaped almost any raise at all; yet these latter were assessed 60 per cent as the others.

Again, the board has taken money, cash and placed upon it 66.23 per cent over and above the actual amount in cash, and levied upon the increased valuation thereof, as many instances show. How can the board make \$100 in gold, silver or currency any more than \$100? Yet this has been done, and is called a "proportionate" raise and an "equalization," whereas the whole action of the board appears to have been done under a misunderstanding—to say nothing harsher, of not really seeing the underlying meaning, intent and spirit of "equalization" and the law governing the board.

A discretion vested in the board is always understood to be a legal, not an arbitrary, discretion, a discretion that will harmonize with right and justice and the dictates of plain common sense. A flat increase of 66.23 per cent is not a legal equalization. The board may have honestly tried to equalize, yet the plain meaning of the law and the other provisions of the statute clearly confirm this view.

The provision as to the issuance of notice altogether is the basis of the final determination of the board that an "increased" assessment is a certain proportion of the assessed value on assessment 1907. It is extremely doubtful if this provision would be upheld, if applied.

unquestionably would be inequitable and in many instances virtually deprive persons of property rights, in the tax required to be paid, under such action of their property without due process of law.

It is contemplated under the law that the board, in order to understandingly equalize, shall examine each individual assessment and correct errors, omissions in names, description, value, assessment, etc.

It is unnecessary to make guesses, for the plain and unvarnished facts are set out to every taxpayer and shine luminously forth from the records of the county.

A certain proportionate raise would and will not equalize, as in one case it might bring the property far above its actual cash value and in another just bring it to its cash value. The placing of a certain per cent on all does not equalize all, unless all start upon an equal basis. The per cent should be proportionate to each individual's asset, so that each will pay in like ratio a proportion, and to elapse lump percent on all is not and cannot be any stretch of the imagination or juggling of mathematics be made to be an "equalization." Rather it is a taking from some more than their equivalent, and just so far is a taking without due process of law unless opportunity is given to be heard in the premises.

The old law, prior to 1907, was the law under which the assessment was made and that law was to govern all subsequent acts as to that 1907 assessment, and chapter 266 is in abeyance until that assessment (1907) is completed.

The courts must and will uphold statutes if possible, and where there are two statutes in apparent conflict, the court will give effect to both, if possible, without changing the plain elementary principles of statutory construction. Chapter 268 being later than 266, the only way to construe both that each may stand to hold that 266 was in abeyance until 268 was carried out, so far as the 1907 assessment is concerned.

Judge Dunn would distract attention from the issue under discussion by calling attention to Medford's high city levy. The Tribune does not defend this unreasonable levy. The council raised more money than it needed, apparently forgetful of the increased assessment. The levy is indefensible, but when in addition to high city taxes, increased county taxes are piled on, the burden becomes pretty heavy.

On another point, and a very important one in the minds of taxpayers, Judge Dunn is silent. Why does he not appoint an expert to go over the books in the various offices in the courthouse? Every one knows of things left undone that ought to have been done, and things done that ought to have been left undone. There is a never-ending story of errors and omissions in the sheriff's and assessor's offices. It is many years since there was a real accounting. Why does Judge Dunn not order one, so that taxpayers may know what has become of their money, how custodians of the public funds have handled them and whether their services merit a reelection? If there is nothing to hide, the officials themselves will request an experting. If there is, Judge Dunn is not vigilant in the people's interest in not making it public.

Judge Dunn, you have explained equalization as the raising of assessed valuations 66.23 per cent. Will you kindly explain why you do not order the county records experted?

#### HUME FOR FISH WARDEN.

As Master Fish Warden H. G. Van Dusen is slated for retirement, it has been suggested that R. D. Hume, "Lord of the Rogue," be appointed. The suggestion should meet with favor, for Mr. Hume has forgotten more about fish than any one mentioned for the place ever knew, and if experience, knowledge and ability are to be considered, no other candidate is in the same class.

Mr. Hume may be arbitrary, but an arbitrary man is needed for the place; one who will enforce the law and protect the fish against the rapacity of the short-sighted fishermen who are rapidly sending the salmon the way of the buffalo.

For thirty years Mr. Hume has fished the Rogue river, and salmon are still plentiful, which can be said of no other stream, and if every fisherman did as much to propagate the salmon as Mr. Hume has done there would be as many salmon today as ever.

With Mr. Hume, the office would be impartially administered and more act really done for the fish than has been accomplished by all the fish wardens Oregon has had. Himself a wealthy man, and in no sense a candidate for the place, but for many years taking more interest in building hatcheries than in operating canneries, and more pride in raising fish than in slaughtering them, Mr. Hume is in many respects the one man for the place.

### DUNN DEFINES EQUALIZATION

Process of Increasing Valuations Sixty-Six and Two-Thirds Per Cent So as to Show Owners Whether They Were Paying Too Much Money.

Jacksonville, Or., March 11.  
Editor: In your yesterday's issue of the Tribune you have a leading editorial entitled "An Illegal Act," in which you have made some truthful and misleading statements, and I trust that your sense of honor and a desire to be fair and candid will cause you to correct the same, and that you will publish this letter in full as a partial answer thereto.

Your legal adviser must have been rather careless or he would have made some effort either to look up the law or ask someone who can read or who would ask, under just what section of the law the board of equalization acted. The board of equalization did not attempt, as you say, to equalize under section 2071 of the 1907 laws, nor under any other section of chapter 268 of the session of 1907, but did act under chapter 266 of the session laws of 1907 as found on pages 450 to 452, which said it did repeal section 2081 of Bellinger and Cotton's Code, which you positively stated was not repealed.

Now, inasmuch as you have been misled into publishing a false statement I think it would only be just to the public and the patrons of your paper that you publish the entire act under and by virtue of which the board of equalization acted, so that the good people of Jackson county can judge for themselves whether or not the board acted fairly or illegally.

It is not the business of the county court or the board of equalization to make laws; but when our best citizens go to the legislature and make new laws and repeal old ones, we earnestly try to follow the law. Your adviser led you into error by not knowing that the last legislature passed a law especially made to govern the action of the board of equalization. The board acted under this law. The old law to which you referred was repealed. See section 9, page 452, of the 1907 session laws of Oregon.

Section 4, page 451, of said laws provides: "Said board of equalization shall not increase the valuation of any property on such assessment roll, as provided in the preceding section, without giving to the person in whose name it is assessed at least five days' notice to appear and show cause, if any he has, why the value of his assessable property, 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 appear voluntarily before said board and be there personally notified by a member thereof that his property, or some specified part thereof, is, in the opinion of the board, assessed below the actual value; and provided further, that such notice shall not be necessary in the

event the board deems it necessary to increase the valuation of all property upon such rolls, in a certain proportion, in order that the valuation of the property generally upon the rolls shall be its full cash value, as by law required."

Now, the assessor claimed that he had assessed property at approximately 60 per cent of its cash value, and upon investigation the said board found that he had done so in a general way—not only real property, but personal property as well. The board of equalization had either to make the raise in the same proportion (from 60 per cent to 100 per cent) or else violate the plain and explicit provisions of the law, under which they were acting, and also violate their oaths as provided in section 2 of said law.

Now, I want to say that a proportionate raise of all the property on the tax roll hurts no one, for, if by chance any person was unjustly assessed before the raise he would only pay in the same proportion after the raise. A raise will especially benefit the person who was assessed too high, for it will show him that he was assessed out of proportion to his neighbor and will give him an opportunity to get his valuations corrected another year. He has possibly been paying too much, but did not know it, until the proportionate raise showed him that his property was assessed too high.

You have been anxious to know why taxes are high and what goes with the money. We will take a man in Medford and say "John Doe" is assessed for \$1000. The taxes he will have to pay this year are as follows, to-wit:

John Doe pays—	
City of Medford	\$14.00
School District 49 (Medford)	7.00
County school fund	1.80
State tax	1.60
County road	1.60
General fund (county)	2.00

A total of \$28.00  
And Medford gets \$21 of the same. You say the city (Medford) made the levy, "based upon last year's assessment." Why did they not use this year's, when they had the valuations for 13 days before they made their levy. They knew what the approximate value of all the property in the city and school district of Medford was, and if they based their levy on last year's valuations they did so intentionally.

Now, Mr. Editor, I have written more than I intended to write, but you have asked so many questions about public matters and made so many guesses that I could not find a good place to stop. In closing, I think it would be well for your legal adviser to spit on his hand and make another guess. Now, if you are really anxious to know the truth, why don't you look matters up before you make yourself ridiculous by publishing matters that are not true. Very truly,  
GEO. W. DUNN,  
County Judge.

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Colonist Rates from all points East to Oregon from March 1 to April 30, 1908

# The Southern Pacific Railroad

Announces that rates in effect March 1, 1908, will be \$38 from Chicago; \$39.50 from St. Louis, Mo.; from Missouri River common grade double rail routes to Kansas City, Mo., including also St. Paul, Minneapolis, \$20; from Denver, Colorado Springs and Pueblo, \$20.

For further information call on or address  
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