

The Redmond Spokesman

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PORTLAND JUDGE ENJOINS COUNTY TREASURER FROM COLLECTING TAX PENALTY

(Portland Evening Telegram, March 24.)

On the ground that taxes under the amended law of 1913 do not become delinquent until September 1 of each year, Circuit Judge Cleeton this morning granted Roger B. Sinnott's petition for a restraining order perpetually enjoining County Treasurer John M. Lewis from collecting a penalty of 1 per cent a month from those persons who have paid one-half of their taxes prior to April 1, 1914. The court's ruling is expected to have a similar effect on the collection of the penalty in the entire state. Taxpayers in every county have followed the case from its inception and tax payments have been unusually small pending the outcome of this case.

Whether District Attorney Evans and County Treasurer Lewis will appeal the matter to the Supreme Court will be discussed at a meeting Friday afternoon in the rooms of the county commissioners.

In his complaint Sinnott represents that the taxes collected up to April 1 will provide for all the requirements of the county government, and that the collection of the full amount of taxes by April 1 would cause to lay idle in the county treasury, or to be deposited in banks, more than \$5,000,000, and that the penalty of 1 per cent a month is exorbitant, unreasonable and usurious.

To this petition District Attorney Evans, in behalf of County Treasurer Lewis, filed a demurrer admitting the truth of the allegation in the complaint, but raising a question of law as to the right of the court to issue a restraining order.

The section of the tax law in question provides that if taxes are not paid before April 1 of each year, certain penalties, increasing each month thereafter, shall be levied until September 1, when all unpaid taxes shall be declared delinquent.

Sinnott contended that as taxes do not become delinquent until September 1, there can be no valid requirement made for exacting penalties before that time. The county treasurer holds that the mere use of the word "delinquent," as applied to September 1, does not mean that it was intended that that should be the date

of delinquency, but rather that "the things required by the act to be done should determine the date of delinquency," and urges that because of the fixing of penalties on April 1, that date is the real date of delinquency.

In summing up Judge Cleeton says in his decision:

"Under this view I have taken, there is no legal duty resting upon the taxpayer to pay taxes prior to August 31, and there is no default until September 1. It follows, therefore, that no penalties to be paid before that date can be imposed. That is the date specially named by the statute which plaintiff contends should control; and in the second place, many important provisions of the act would be rendered meaningless, and inextricable confusion would result if April 1 was made the date of delinquency. So, in accordance with the other provisions of the act, I find it necessary to hold September 1 the delinquency date. The defendant contends rightly that this date would be determined by the spirit and meaning of the act. With this the court agrees. The court does not agree that the spirit and meaning is that there should be any delinquency before September 1. Several instances will quickly show that April 1 cannot be sustained as the delinquency date. By Section 21, Chapter 184, Lord's Laws of 1913, the sheriff is made the collector of delinquent taxes. By section 25 the delinquent roll is not turned over to the sheriff until after September 1. If the sheriff is to collect delinquent taxes, and they are delinquent after April 1, and the sheriff does not get his roll until September 1, taxpayers cannot pay their delinquent taxes during either April, May, June, July or August, for there is no one to receive the taxes; and certainly the law contemplates the taxpayer may, during April, pay his taxes, especially when penalties are put upon them. If he does not pay by May, again he is further penalized, and so on until September. Again it will be noted that it is made the sheriff's duty within one month after delinquency to issue certificates of delinquency. If the taxes become

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MADRAS RANCHER IS FOUND SHOT TO DEATH

THE CORONER'S JURY DECIDES THAT HIS KILLING WAS ACCIDENTAL

A Madras dispatch of the 23rd says: William Thieleman met a tragic death on Saturday evening, either at his own hands or those of someone else, the indications being that he accidentally shot himself.

The body was found when Ray, a son of the dead man, came home from work and not finding his father at home left for the field where the man's team was found, with the body lying a short distance away, the side of the head being blown off. A double-barreled shotgun, containing one empty shell, was found near the body. The wagon seat was bloody and the indications are that the man was shot while riding in the wagon and remained in his seat until the wagon struck a big stump and was overturned, when the body was thrown out and fell some distance away. The theory of the authorities is that, while riding in the rig, Thieleman had the gun standing by his side and when reaching for it to shoot at a rabbit, he accidentally discharged it, the load tearing away the right side of his face and greater part of his skull.

Deceased has been a resident of this section for nearly 12 years, having located on a homestead which is now in a high state of cultivation, and at this place his family has been reared. He leaves a wife and four children. He was about 60 years of age and had spent a greater part of his life in Oregon.

At the coroner's inquest Sunday, held by P. B. Poindexter of Prineville, accompanied by Sheriff Elkins, it developed that after finding the body, Thieleman's son and wife loaded it into the wagon and brought it to the house before notifying the neighbors or authorities. The coroner's jury brought in a verdict of accidental shooting.

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Good food is the three-times-a-day problem with you. Providing it at RIGHT PRICES is the all-the-time problem with this store.

So, as you may have guessed, we should like to have you solve a good deal of your problem with our store.

You will find that at all times we are in a position to serve you with the BEST there is in the GROCERY LINE and ask you to give us a trial order and let us show you how well we can satisfy your wants.

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Place your next order for anything you may want in the Grocery Line with us, and we are assured you will be amply satisfied with the goods and service.

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REDMOND, OREGON

THE PRINEVILLE R. R. NOW SEEMS ASSURED

LATEST REPORTS INDICATE THAT CONSTRUCTION WORK WILL SOON BEGIN

It now seems an assured fact that the long-talked-of railroad from Metolius to Prineville will be built and ready for carrying out the 1914 crop.

From an authoritative source it is learned that work will begin on the construction of the new road shortly after the 1st of April, and that money for the beginning of the work has been deposited in the First National Bank at Prineville.

The promoters of the road have secured the right of way and state that everything is now in such condition that they can go right ahead with the work of building the line.

For some time it has been contended that the road would never materialize, but recent developments go to show that construction work will begin early in April, and the Prineville and Metolius people are shaking hands with each other over the event.

This new road will tap a rich country and be an outlet for a vast producing section that heretofore has been denied rail transportation.

NAMES FOR MAILING

The Spokesman has the name of every taxpayer in Crook county, with their postoffice address. Persons desiring names for mailing or other purposes can secure same at this office at a reasonable figure.

The biggest stores carry the biggest advertisements.

THE COMING SEASON PROMISES BIG RESULTS

UNDER PRESENT CONDITIONS CROPS OF ALL KINDS WILL PRODUCE LARGE YIELDS

Never in the history of Crook county, and especially the Redmond and Powell Butte districts, have conditions been so favorable for a bumper yield of all kinds of crop as the present season promises, and the farmers are all looking forward to good returns from their land.

During the past winter while there was not much snow, there was plenty of rain, and the ground was in such condition that the rain soaked into the ground and gave it plenty of moisture, thus assuring an early start for the crops.

Another factor to be considered in the crop conditions is the early spring that this section has been favored with this season.

This will enable the farmers to get their crops in, in sufficient time to give plenty of growing time and chance to mature before the fall frosts. Especially is this true of corn, and it is understood that a number of farmers are going to experiment with growing corn this season. One farmer last year put corn in on the 20th of June and had the finest stand of that crop that could be desired, but he planted too late and the fall frost caught the crop.

Experts say that 90-day corn can be grown successfully in this section and that is what a number of farmers are going to try.

With the grain and root crops it is an assured fact that this season will see a wonderful production in this district.

ADVANCE GUARD OF SETTLERS ARRIVING

O.-W. R. & N. CO. REPORTS THAT TWO COLONIES OF NEWCOMERS HAVE ARRIVED

Recent advices received from the passenger department of the O.-W. R. & N. Company state that last week two colonies of desirable settlers arrived in Portland from points in the South and Middle West, and they intend to settle on Oregon land, just where being yet indefinite.

These colonists, it is stated, are well to do, and have money sufficient to go onto any land they may select and improve it and stock it in a manner that will soon bring them results.

The immigration policy of the different roads running to the coast has been to secure a class of settlers who are desirable and who have money to take care of themselves after arriving in this state. In the past the idea was to bring out to Oregon all who had the price of a ticket. But this has been done away with, and now this state will reap the benefit of the wisdom the railroads have shown in changing their policy.

It is not expected by the railroads that a large influx of newcomers will arrive this year, but all who do come into this section will be of a desirable and permanent class. During the balance of this month and into the middle of April newcomers will continue to arrive in Portland, where they will be afforded every opportunity to select the locality they desire to settle in.

Central Oregon and this section will be certain to get some of these

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