## OREGON CITY ENTERPRISE, FRIDAY, APRIL 1, 1904

CLEY AND COUNTY OFFICI L PAPER.

Published Every Friday.

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## THE TAX SITUATION.

A general misunderstanding ex sts in the minds of many the kamas county tax povers regarding the tax situation this year. Many intelligent people are laborin under the impression that because property values were doubled in this county, then their taxes must this year he double what they paid a year ago. This is a mistake. Such is not the case.

We will illustrate. The assessment roll for the year 1902 represented property of the value of \$4,526,000 while the roll for 1993 and upon which taxes are now being collected, aggrega es \$9,016,211 in assessed valties or a ariy double the roll of a year before. In 1902 the total county levy w s 32 mills, made up of the following items: State, 6 mills; state school, 5 mills; county, 12 mills; road, 9 mills Compare these respective levies with the following for the year 1903: State, 5 mills; state s hool, 5 mills; county, 6 mills; road, 44 mills; tota), \_04 mills. It will be noticed that the total of the levy for county purposes in 1902 was 21 mills, be ng made up of the levies of 12 mills and 9 mills for count and road purposes respectroly. For 1903 the total of the levy for county purposes is 101 mills or just one-half the levy for the proceeding year but this levy is made on an assessed valuation of nearly double that of 1902 The actual facts are these: While the leve for 1903 is reduced by filly per cent from that of he year before, it is applied on an essessment roll that comes nearly being double that for the year before. As a matter of fact there will not be raised this year for county purposes the same a nount that as raised last year by about \$5000.

that there is considerable complaint among taxpayers because their individual taxes are slightly heavier than they were a year ago. Without stopping to investigate the situation, the majority of these persons in disposed to censure the present county officers and -ville on them all of the blame for the existing conditions. This is an injustice. The reason that taxes are this year higher than a year ago is a state and use a local condition, over which the county officers have no control and are powerless to remedy. The system under which the state taxes are and collected from the respective counties, is not understood by the average tax paver. At the session of the legislature in 1901 a new law was enacted regulating the apportionment of state taxes. At that time an average of the assessment rolls of the various counties for the opeceding five years was taken as a basis upon which to compute the pro rata share that each county should pay towards the expenses of the state. The per cent of the total amount of taxes to be raised for state purposes by Clackamas county was fixed 0335 This law will remain in effect until 1910 when a new basis for apportioning the state tax will be determined by getting an average of the expenses not including the item of roads and highways, of each county for five years. Under the present system the state officerdetermine the amount of money that will be required for state purposes and then compute what each county must raise under the apportionment of the tax that has been fixed by legislative act. This year the state board concluded that \$1,225.000 was needed. The per cent of this amount that is required of Clackamas county-0335 per cent of the total-amounts to \$41. 037.50, including the county's share of the agricultural college tax. Under the provisions of the law it is required that the county board of each county make a levy for state purposes sufficient to raise the amount that is due from that county. The Clackamas county board had to make a levy of 5 mills this year in order to raise this county's share of the state tax-\$41,037 Last year Clackamas contributed only \$27,718 for state purposes so it will be seen that nearly twice the amount of money must this year be raised in Clackamas county for state purposes as was raised last year. At the last session of the legislature the school law was so changed as to require a per capita tax of \$6 from each county for every child of school age in that county. Under the old law each county was required to levy a tax sufficient to raise a per capita tax of \$2.96 for every child of school age residing in that county. It will be noticed that the new law a little more than doubles the per capita tax so with an assessment roll double that of a year ago, the Clackamas county court had to levy the same tax of a year ago, -5 mills-in order to raise the required \$6 per capita. Last year Clackamas county had to raise \$22,649 on the state school account while this year it must contribute \$46,662 to the same fund.

Oregon Gity Enterprise last year. Herein lies the cause of the high taxes that are complained of. The blame for the condition lies with the legislature and not with the officers of lybdenum, and fewer still know any-Clackamas county, who are only complying with the thing of its value, or its products and provisions of the statutes in making the levies. Ex- a few years, and is still classed among tra appropriations, aggregating \$865,000, and cover- the rare minerals. And very few of our ing the Lewis and Clark Fair, The Dalles Portage extensive deposit of this mineral so far Railway and the Indian War Veterans, were made by the recent legislative session, and the money that was so appropriated is being provided from among owned by residents of Oregon City. the money that is now being collected for taxes.

nate in one respect. Considering the true value of oring of porcelain ware, and the coloring of porcelain ware, and the coloring of cloth where fast colors are de sired. Its chief use, however, is in temresources, this county is bearing a small portion of pering sized, copper and other metals, its great value for this purpose dating shown by the fact that steel armorphate counties in the state, no more valuable than Clacka- denum process time a resistance equal to mas, and a number of them for which the writer armorplate of twice the thickness made of Harveyized steel, which has been in would not exchange Clackamas county with consid-erable to boot, that contribute more towards the word for some years. And when it is state's expenses. For instance, the following coun-ties are cited, showing both the per centage and the amount of the state tax that is paid by each:

Tax Rata

		A \$ \$ \$ \$ 1.52		A. 13 - 5.
	Douglas	0345	فمترة ومتنا	\$42,262
	Lane,			
	Linn		*******	64,435
	Yamhill			
	Umatilla			
	Marion			75,092
1.1	AL			

Even Polk pays .0307 per cent of the total, or \$37,607, beyond the supply while Washington, at .0301, contributes \$38,872, and neither of these counties is to be compared with Clack-amas in the matter of real value of agricultural lands in the matter of real value of agricultural lands  $\Lambda$ . Miller, superintendent of the Willam-

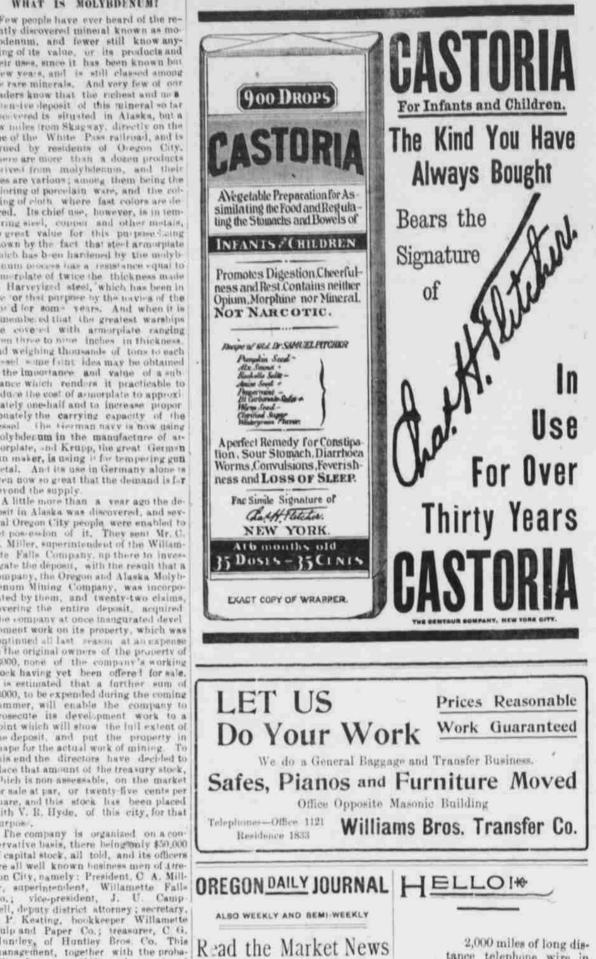
and resources. While the taxes this year are rather excessive, yet the taxpayer should not place the blame other than denum Mining Company, was incorpowhere it belongs. We trust that this somewhat extended statement of facts will correct many of the er- The company at once inaugurated devel roneous impressions that exist in the minds of tax- opment work on its property, which was payers. The county officers have fulfilled their promises by cutting the levy in two, following the douls \$3000, none of the company ling of the assessable values of the county. From the 1 is estimated, that a forther for sale. figures that have been presented in the foregoing par- \$:000, to be expended during the comina agraphs, it will be seen that the actual amount of prosecute its development work to a money that will this year be raised for county pur- point which will show the full extent of poses will be slightly less than was raised a year ago. shape for the actual work of mining. To Do not unduly criticise the present officers, but give this end the directors have decided to them the credit for having during the last two years which is non assessable, on the market given Clackamas county the best administration of for sale at par, or twenty-five cents per affairs that the county ever had. The county fas een managed since July, 1902, by the present officers as economically as ever before in the history of servative basis, there being only \$50,000 the county. At any rate, the expenses have been ap- of capital stock, all told, and its officers preciably reduced from the record made by the pre-gon City, namely: President, C A. Mill er, superintendent, Willamette Fall fusion officers. The expenses of the county under the present Republican officers have been reduced from J. P. Keating, bookkeeper Willamette \$60,535.55, in 1901, to \$37,223.30 for the year 1903. During the same length of time the present administra-During the same length of time the present administra-tion of count / affairs can eled a road indebtedness of above and the fact that the present own-\$37,000, and in the payment of outstanding county ers have so much faith in what they warrants gained three months. All county warrants issued prior to October 1, 1901, have been redeemed.

WHAT IS MOLYBDENUM? Few people have ever heard of the recently discovered mineral known as motheir uses, since it has been known but w miles from Skagway, directly on the There are more than a dozen products derived from malyhdennin, and their But, with it all, Clackamas county is really fortu- u-es are varions; among them being the and weighing thousands of tons to each e-sel some faint idea may be obtained of the importance and value of a substance which renders it practicable to reduce the cost of asmorphate to approxi-mately one-half and to increase propor-tionately the carrying capacity of the vessel the tierman navy is now gaing molybdecum in the manufacture of ar-morplate, and Krupp, the great German gun maker, is using 1 for tempering gun metal. And its use in Germany alone is even now so great that the demand is f-r

A little more than a year ago the deposit in Alaska was discovered, and sev-

ette Falls Company, np there to invesis estimated that a further sum of

These cold figures should quite completely disprove the charges of extravagance that are being made against the present officers by some Democrats. offering to purchase the entire output of every way reliable the mine, and from parties in this country making offers for quantities of the view to purchasing the property out-right. When it is known that there are reader. The Journal's woman's page, but two other knewn deposits of molybdenum in the world, of sufficient extent to be worked with profit, the significance no doubt that the company will find very The Great Free Miles w send a \$3 Parlouis New Interview was a better opportun ty fore. There never was a better opportun ty for those having disease of the Nerver Heart, Liver, Stomach or Kidneys to b curred at home. May never occur again. Con aists of a currative clixir, tonic tablets, pill



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So it will be seen that Clackamas county is this 000 more taxes for state purposes than were raised Democratic ticket.

against the present officers by some Democrats.

THE NORTHERN SECURITIES DECISION

No United States supreme court decision in recent product, all at good prices, and with a years is of greater importance or farther reaching in right. When it is known that there are its effects than that by which the Northern Securities Company is declared illegal. The case equals in importance the insular cases and the income tax case. of these offers is apparent, and there is Its general tendency is to increase the power of the little trouble in disposing of its stock. federal government and to lessen the control of the states individually over corporations. This centralizing tendency is one that has been in operation from the foundation of our government, and will continue. But this decision is a very great step forward in that direction. The political significance of the decision is also great. President Roosevelt is fully justified in his course, for which he was so bitterly denounced in Wall street organs when he entered upon it. It is worthy of special remark that Justice Holmes dissented from the majority opinion. When he was named a year ago by the President, the President was accused by the Sun and other journals of "packing of your route is essential to the enjoy the court" by appointing a man likely to uphold his course. The other three judges who dissented with ure trip, scenery and the conveniences Holmes were Chief Justices Fuller and Justice White and comforts of a modern railroad. and Peckham. The majority of five were Justices ILLINOIS CENTRAL, the up-to-date road, Harlan, Brewer, Brown, McKenna and Day. Even of these Justice Brewer, though concurring, presented Chicago. Free Reclining Chair cars, the an independent opinion, in which he held that previous anti-trust decisions had been more sweeping than modern throughout. All tickets reading was justified. It does not conduce to a high respect via the Illinois Central will be honored for the law in the lay mind when, on so vastly an important decision, five members of the greatest civil ferior roade-why not get your money's court in the world are to be found on one side and four upon the other. Justice Holmes dissented with particular vehemence from the majority. He said: J. C. LINDSEY, T. F. & P. A. "It is vain to insist that this is not a criminal proceeding. The words cannot be read one way in a suit which is to end in fine and imprisonment, and another way in one which seeks an injunction." He held that logically construed the decision should be followed by criminal prosecution. Justice White was That's what you need; somealso severe, saying that the principles laid down in the majority opinion are "destructive of government, destructive of human liberty, and destructive of every principle on which organized society depends." When doctors so disagree, who shall decide?-Argonaut.

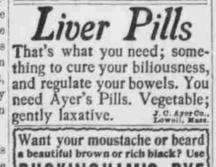
THE Salem Statesman says Hon. Wm. Galloway is year required to pay about \$14 000 more state taxes one of seven aspirants for the nomination as one of the and \$24,000 more state school taxes, or a total of \$38,- circuit judges in the Third Judicial District on the

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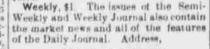
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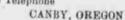
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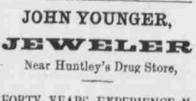


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