THE MORNING OREGONIAN, TUESDAY, JANUARY 22, 1901.

THE STATE CAPITOL Bill at Olympia for Purchase

> The Republican floor leader in the House is Falknor of Thurston, chairman of the judiciary committee. Faiknor is an excellent talker, logical and convinc-ing. He is a little man, smooth-faced and siender. Fairchild of Whatcom, who is a lawyer of considerable note and ability, will also be a power on the Republican etta.

Structure Must No tCost More Than Structure Must Not Cost More Than Than \$350,000-Matter to Be in Control of a Commission.

of Thurston Courthouse.

THE BUILDING TO BE ENLARGED

OLYMPIA, Wash., Jan. 21,-The feature of today's session was the introduction in the Senate of a bill by Ruth of Thurston providing for the purchase of the Thurs-ton County Courthouse and the building ton County Countrieves and the county of an additional wing for a capitol build-ing, at a cost not to exceed \$350,000. The actual cost of the building now stand-ing is not to exceed \$170,000. The capital commission, consisting of the Governor, Auditor and three commissioners, to be appointed by the Governor, is authorized to make the purchase and let contracts to make the purchase and all contacts for the improvements. A capital fund is created, based on the 122,000 acres of state capital land grant. The state sets amide 125,000 to pay the interest on the war-rants to be used against the fund. The urchase is not to be made until the war

CARE OF PUBLIC FUNDS.

Banks to Be Made Depositories by Competitive Contract.

OLYMPIA, Wash., Jan. 21-In the Sen-ate this afternoon Warburton of Pierce introduced two important bills. One pro-vides that the Board of County commis-sioners in each county shall advertise for bids from all banks desiring to hold pub lic money on deposit, and that the con-tract shall be awarded to the bank offer-ing to pay highest rate of interest.

ore county funds have been de posited in any bank that the Treasurer has seen fit to use, and no interest has been paid. It will be a felony for the Treasurer to draw interest from banks for his own use. The second bill provides for licensing barbers and creates a bar-

Governor Rogers transmitted to the Sen-ate a list of his appointments made since the adjournment of the last Legislature. They will be acted upon tomorrow.

The House took up the Governor's ve toes of several bills acted upon after the adjournment of the last Legislature, and sustained them. This was done after a Republican caucus. Some of the bills will eed this sessio

Nesbitt of Klickitat introduced into the House today a bill appropriating money for a state road along the north bank of the Columbia River from Lyie, Klickitat County, to Washougal, Clark County,

In the House bills were introduced for a state geological survey; to authorize all counties to purchase their own text-books, and for a state road from Monte-smno, in Chehalis County, to South Bend, in Pacific County.

Lewis of King introduced a bill pro widing that in cases where the crime of murder or criminal assault has been com-mitted, and where public excitement runs high and threats of violence are made, the accused person shall be forthwith removed to the state peritentiary and kept there until the time of his trial, and that a change of venue shall be granted on simple motion of the autorney for the

The Pierce County delegation caucused tonight and agreed to fight the Wilshire reapportionment bill, which increases the representation of King County in the Legislature, and reduces that of Pierce. The deletion too koo action on the cap-tial question. It was expected that a delecome to discuss the proposition of Ta-tiol purposes, but the delegation falled

coat, both of which tend to give him a statesman-like appearance. On the street he wears a broad-brimmed white hat that still further tends to make him conspicu-ous. He is a mining lawyer of Bpokane, and is the champion of a bill to appro-SECRETARY DUNBAR SUBMITS ADwiate money to aid a mining exposition in his home town. He has seen service in both the Kansas and Wyoming Legisla-Most Complete Ever Complied-Rec-

The best known of the Columbia River members are Dr. L. M. Sims, of Cowilits, and C. J. Moore, of Skamania. Dr. Sims was first elected to the Legislature of 1897. That body was Populistic in politica, and Dr. Sims' opponent contested his election and was scated. Two years ago

he was again elected, and allowed to take his seat. Last Summer the state con-vention sent him as a delegate to the Philadelphia convention, and in the Fall he was again sent back to the Legisla-ture. He is one of the hardest-working members in the House, and is chairman of the committee on insane asylums, one of the most important committees in the

Mr. Moore, who is a Democrat, is aptly termed the father of the House. He was first elected to the Legislature of 1880, and was sent back in 1855, 1897, 1899 and 1981. He is one of the best-informed men in the House on procedure and methods of legislation.

Senators Baker, Rands and Megler 'the Columbia River members of the upper house, are all prominent in the councils of that body. Mr. Baker is looked upon as the man who has the ear of Senator Foster, and upon the adjournment of the Legislature he will be appointed United States Marahai. Senator Rands, whose some is at Vancouver, is showing a determination to work and for the interests of his constituency and one of the first legislative acts was the introduction of a memorial to Congress praying for the Improvement of Lewis River. Senator Megier, whose long service in the Senate has made him familiar with parliamentary law, is looked upon as an authority upon that subject. He is also chairman of the fisheries committee.

The Republican Senator who has gained the most prominence at this session is Preston of King, the father of the rall-road commission bill. Mr. Preston is a corporation attorney, and this fact has created surprise in view of his opposition to the railroad interests. He is the right-hand man of Lleutenant-Governor Mc-Bride, who presides over the Senate. They are lifelong friends, and Mr. McBride greatly defers to Mr. Preston's judgment

Senator Land, the only Democratic Senator from King County, is the ac-knowledged spokesman of Governor Rogers in the Senate. Land is a good talker and a clever politician. He is a lieuten-ant of Senator George Turner, and pos-

sesses that gentleman's confidence to a marked degree. In private life Land is an iron molder, and between sessions works every day at his trade. He is sinted for the position of State Labor er when the Legislature ad-

COSTLY WALLA WALLA FIRE.

Binze in Stenzel Building Destroyed \$25,000 Worth of Property.

WALLA WALLA, Jan. 21 .- At 7 o'clock this morning fire broke out in the base-ment of the Stenzel building, a three-story granite and pressed brick structure. and one of the finest store and office buildings in this city. The fire burned two hours, and destroyed the entire stock of general merchandise of Joseph Merchant. The Northern Pacific ticket office, two exreas companies, and J. J. Schiff, a barber, were companies, and J. J. Schiff, a barber, were compelied to move out to save their property. The lower story of the building was completely gutted. The stalrs were burned away, and lodgers in upper rooms were compelled to escape through win-dows by means of ropes and ladders. Two

FISCAL REPORT OF STATE cial taxes levied in pursuance of law, can be applied only to the objects for which the tax was imposed.

Recommendations.

"In some states there is no general property tax whatever, the revenues be ing raised entirely by specific or indirect taxation; but in this state, real and per-sonal property bear largely the burden of all local taxation, and the aim should be to provide revenue for the use of the state from other sources so far as prac-

taxable real and personal property, as shown by the summaries of the assess-ments made by the various county As-sessors, and the continued decrease in SALEM, Jan. II.-Secretary of State F. I. Dunbar today issued, in pamphlet form, advance sheets of his blennial report to such assessments each year, has resulted the Legislature. The blennial term closes December 31, and the greater part of the tabulated statistics were prepared after that date. This, together with the rush of in an increased rate of levy out of pro-portion to the increased revenue required. If we would avoid larger levies and the sequent increase of the direct tax upon work in the State Printer's office, made it impossible to issue the complete report before the third week of the Legislature's real and personal property, we must not only amend our assessment laws, but must look to other sources for a revenue adequate to the increasing needs of the session, and for that reason the advance

sheets were issued today. It is readily seen, even by a brief in-spection of the report, that it is by far the best of fts kind ever issued in Ore-conditions causing this amount to vary; gon. It has been the custom of incumbents of this office to make brief statemen's To raise this sum annually a levy of 5.16

DEATH OF AN OREGON PIONEER OF 1852.

VANCE STATEMENT.

ommends Tax on Corporations

and Inheritances.

"The low valuation placed upon ou Allowing for charitable, benevolent and clenific corporations, and those that ave ceased to do business. I would place the number of corporations organ-ized under the laws of this state, now

engaged in business at 2500. "Many of the other states require ex-press, telephone, telegraph and sieeping car companies to pay a license for transacting business and a tax upon their gross earnings, in lieu of other taxes, the same as insurance companies are now required under our laws. This printple of taxation has been confirmed by

The legality of inheritance taxes has been sustained by the Supreme Court of the United States, which court sustained the decision of the Supreme Court of Hilmois, and the view that, so long as the tax assessed on the several classes on which it operated was uniform and levied in such a manner that every person was to pay a tax in proportion to the value of the property inherited by him, it was not in violation of the clause of the con-

stitution requiring uniformity of taxes. "I believe the enactment of laws re-quiring corporations, both foreign and domestic, to pay reasonable fees, also requiring surety, express, telegraph and telephone companies to pay a tax on earnings, and an inheritance tax, would raise not less than \$100,000 annually. The insurance tax now collected paid in the general fund.

"I would respectfully suggest and re-ommend for the improvement and increasing of our revenue: "First-That all corporations organized

under the laws of this state and all foreign corporations doing business in this state, organized for the purpose of engaging in any business, pursuit, or occupition for profit pay a reasonable fee, graduated according to the amount of capital stock.

"Second-That express, telegraph, telephone and surely companies pay a tax the same as insurance companies are now required to pay.

"Third-That a reasonable inheritance tax be lavied with respect to personal property on both lineal and collateral inheritances

"Fourth-That receipts and taxes from all fees be paid in the general fund. Corporations.

"Articles of incorporation of 678 cor-porations, organized under the laws of this state for the purpose of engaging in

various business enterprises, have been filed in this department during the two years ending December 31, 1900, the num-ber of corporations, objects and capital stock being as follows: Capital

Creameries Canning and packing com-panies Drug companies Irrigating companies Land and investment com-panies pera-houses, halls and ho-tel companies Caliroad companies Smelting, reduction and refining c

.678 \$127.283,450

"Under this construction and interpretation of laws as they now stand up-on our statute books relative to auditing claims and drawing warrants, I am reation of an on our statute books rea-claims and drawing warrants. I am quired, when a claim against the state is presented, to act upon it, whether there has been an appropriation of the funds with which to meet it or not; and if the claim is allowed I must draw a warrant on the treasury for the amount allowed on the claim, provided there is authority of law for incurring such claim, or if the claimant has brought himself within any provision of law allowing him compen-without regard to whether or not may been made, or if Hence,

taxes placed in the general fund for the support of the general state expenses. "The number our laws have greatly increased under our laws have greatly increased

"The reports of my predecessors have uniformly been delayed, some of them being issued by the middle of the session, others being much later, and the last oue being placed upon the desks of the mem-bers during the last week of the session, and as I am informed a weeking and in recent years, and at the present lime a very large part of the mercantile and manufacturing business of the state, nearly all mining companies and a great many other kinds of business enterprises and, as I am informed, a previous one not being issued until the Legislature had are conducted by and through corporation organizations. The records of this department show that there have been more tham 7.000 corporations organ-ized under the laws of the state. "I would, therefore, respectfully recom-mend that existing laws be so amended

mend that existing laws be so amended that the facal year will close September 30, so that all reports of state officers may be prepared and printed without undue haste, and be in the hands of the members of the Legislature at or before the beginning of the seadon, to the end that all available information concerning the affairs of the state may be in the pos seasion of those who are charged with the law-making power.

Too Many Reports Printed.

Pectoral "The law provides that the printer shall muse to be printed for use of the two muses of the Legislative Assembly 1000 The cure is so easy now, it's astonishing any one should run copies each of the biennial reports of all state officers, heads of departments and other officers required by law or general custom to make such reports. This numthe risk of pneumonia and consumption, isn'tit? For asthma, ber of copies is too many of most of the reports, the surplus copies filling the shelves of the document-room until I was compelled to sell several tons of such as croup, whooping-cough, bronchitis, consumption, hard colds, and for coughs of all kinds, were entirely useless and never called for "The legislative journals remaining on hand are practically of no value, and not to exceed 10 copies were called for during Ayer's Cherry Pectoral has been the one great family medi-

the last two years. The session laws on hand are likewise of but little value after the first demand has been supplied. On hundred copies of the laws of each ses sion would supply any future call.

"The general and special laws enacted by the Legislative Assembly of 1830 made a volume of 1143 pages, 250 pages being general laws and 872 special laws. I would respectfully recommend that 100 copies of the general laws be printed and bound for distribution and sale in the same manner as the law now directs, and that 100 copies or more of each special law or act as the Secretary of State shall find necessary, be printed and bound in pamphlet form, and 50 copies furnished each city or town incorporated, or whose charter may be amended, and that 100 copies of all special laws be bound in one volume in the same style and manner as the general laws, the same to be distributed to the city libraries and sold to the public. With such changes as I have rec-ommended, a considerable saving will be

made, besides dispensing with the storing of a large number of books for which there is no demand. To Obviate Disputed Elections.

"The law relating to the duties of Sec-retary of State and Governor in canvass-ing the vote for state officers and members of Congress is vague and uncertain, and there is no provision as to what their duties are in case of a contest for state or district officers. "Section 5 of article 5 of the constitution

provides that contested elections for Governor shall be determined by the Leg-islative Assembly in such manner as may

as follows: "First-That the several County Clerks

70,350 in said abstract be included the number 610,009

15,047,800 435,030

Timely Suggestions.

 $9,120 \\ 3,100$

"I would respectfully recommend that the number of caples of the journals printed be reduced from 800 to 350 copies, and the number of session laws be re-duced from 2000 to 1200 copies. If your druggist cannot supply you, send us one dollar and we will express a large hottle to you, all charges prepaid. He sure you rive us your nearest express office. Address, J. C. AYRA CO., Lowell, Mass. the expense of assessment to the Asses-sor's office, a part to the Clerk's office, and a part to the Sherif's office, making it a difficult matter to ascertain the ex-

act cost of making the assessment. The same with election expenses, court ex-penses and the collection of taxes. An examination of the semi-annual reports will "I would suggest the enactment of a law requiring a uniform system of keep-ing accounts of counties, the adoption of a uniform method of reporting, and that

cine for sixty years.

Three sizes: 25c., 50c., \$1.00.

Stops Tickling

All serious lung troubles be-

gin with a tickling in the

throat. You can stop this at

first in a single night; a dose

at bedtime puts the throat at

Ayer's

Cherry

complete rest.

all accounts be balanced June 10 and De-cember 31 of each year. A uniform sys-tem of classifying the various items and tem of classifying the various items and reporting at stated periods should be re-quired. Each Clerk, Sheriff and Treas-urer of the several counties should keep the same record of receipts and disburse-ments, showing the same classifications, and the reports of all should be upon the same form. One copy should be filed with the Sacrehury of State, who should be re-quired to compile the same in a summary report, showing the financial transactions of each county, and forward copies to

of each county, and forward copies to each County Judge, Commissioner and the

newspapers. "The enactment of a law providing for a uniform system of keeping and reporting the accounts of county officers would permit intelligent study to be made of the cost of maintenance and of different excost of maintenance and of uncertain of col-lection of raxes, current expenses, courts, insame, roads and bridges, care of indigent persons, registration, elections, etc., and a comparison with counties having ap-proximately the same population, whose cost of maintenance should be shout the sume. Where there is no uniformity and no particular forms of reports required, no comparisons can be made. "An attempt was made several years

ago to ascertain the total warrant helps' edness of each county, but resulted in failure, owing to the difficulty in securing the information from several counties and the different dates under which the information was furnished."

A Big Ten Cent's

Object Banks JOHN W. BLAKENEY. THE DALLES, Or., Jan. 21 .- John W. Blakeney, who died here January 17, was an Oregon pioneer of 1852. Since 1882 he had been a resident of The Dalles. He was born in Kentucky in 1823, moving from there with his parents to Illinois when a small child, in which state he resided until about 30 years of age. It was in that state he married Miss Nancy Phelps, who survives him. In 1852, with his family, he crossed the plains with an ox team by way of Fort Laramie and The Dalles, settling on the Cowlitz River, in Washington, where he remained until 1862, when he removed to The Dalles, making it his permanent home. Six children survive him-Hugh T. Blakeney, of Blaker County; Jesse W. and James H. Blakeney, of The Dalles; Mrs. Mary A. Thompson, of Baker City; Decatur Blakeney, of Lawton, and Mrs. E. J McClure, of Mosler.

····· showing the amounts received into the mills upon an assessed valuation of \$120,-

various funds and the total amount dis-bursed. These statements were followed by an abstract of all warrants drawn on the state drawn on the stat bursed. These statements were followin by an abstract of all warrants drawn on the State Treasurer during the blennial term, each warrant issued being arranged in numerical order, stating date of issue, and, in a general way, the purpose for which issued. In this abstract of warthe contrary, to increase from year to year.

Regular Expenditures.

"The following is a statement of the fixed annual charges required for sup-port and maintenance of the various state departments, boards, commissions, educawhich issued. In this abstract of war-rants the particular purpose or object for which each warrant was issued was rare-ly stated, except to say that it was issued for service, or expense, or supplies fur-nished, and in order to ascertain what ional, eleemosynary, penal and other institutions: Executive Department\$ 2,900

items of expense were included in the term "sundry warrants," as shown by the tabular statements, it would be necstate Departn State Department Freasury Department Sduational Department 4,100 State library Public Building Commissioners.... Employes at Capitol building and

ransportation companies.... Totals

2,800 2,000

194,500 4,266,600 43 2,104,850

companies

After setting forth the Supreme Court decision in the case of Shattuck vs Kin-cald, the report says:

No. stock. .11 \$ 375,000 .13 202,800 1.576.000

be prescribed by law,' but no law has ever been enacted in this state providing for the determination of such contests. I would, therefore, respectfully recommend

prepare the abstract of votes cast at each and every election upon the forms fur-nished by the Secretary of State, and that

in said abstract be included the number of electors voting at such election. "Second-That the time of meeting of the electors of President and Vice-Presi-dent be changed so us to conform to the requirements of the act of Congress of February 3, 1887. "Third-That a canvassing board of three officers be created, whose duty it shall be to converse the vote for members shall be to canvass the vote for members of Congress, state and district officers, and electors of President and Vice-Presi-ident, and to determine all contexts for said offices; and the decision of a major-

said offices; and the decision of a major-ity of said board, in case of contest, shall be binding until reversed by a court of competent jurisdiction. Also that the method of procedure of said board in case of contest be pointed out. "Fourth-That a law be enacted provid-ing a method of procedure in case of a contest for the office of Governor.

Resolutions of respect to the memory o Queen Victoria will be introduced in both houses tomorrow. .

In the Senate this morning a cor cation from the Oregon Legislature was read urging this state to memorialize Congress to take the control of the forest-ry reserve out of the control of the De-partment of the Interior, and place it under the control of the Department of Agriculture.

The Senate followed the example of the House, and ordered the Sergennt-at-Arms to purchase 18 copies of Ballinger's code for the use of the members.

bill making inrceny from the person, re-gardless of the amount stolen, a felony. Heretofore the gravity of the crime has been regulated according to the amount

Sharp of Kittitas introduced a bill repealing the \$10 annual tax on corpora-tions. The Populist Legislature of 1897 passed the act which it is now sought to repeal. The act which it is now proget to corporation in the state pay an annual fee of \$10 to the Secretary of State.

Baumelster of Asotin introduced a bill changing the name of Lewiston, Asotin ity, to Clar..ston

Mantz of Stevens introduced a bill prohibiting the Prosecuting Attorney from there. filing informations in the Superior Court direct, and giving to every person charged with crime a preliminary hearing before a Justice of the Peace. Under the present law the matter is optional with the Prosecuting Attorney,

FISHTRAPS NOT PARAMOUNT.

Only One Bill Introduced Concerning Them-Items About Legislators.

OLYMPIA, Wash., Jan. 21.-Fishtrap legislation has caused little discussion thus far in the session, and no committee has yet been appointed to meet and con-fer with the committee of the Oregon Legislature, although some action will probably be taken in that direction this week. The only anti-fishtrap bill intro-duced is by Gunderson of Mason, a cham-pion of the glilnetters. It provides for absolute abolishment of traps. The bill was referred to the House committee on fish-eries, of which Fairchild of New What, com is chairman. He is supposed to be friendly to the trapmen.

It is too early yet to judge of the abil-Ities of many members of the Legisla-ture, but Merritt of Spokane, the accredtted Democratic leader in the House, gives promise of being a capable man, although he is now to the Legislature of this state. The other day the House passed a resolution creating an additional minor clerkship. Merriti moved that it be given to the minority. There were murnurs of dissent, but, instead of making a spread. eagle speech, the Democratic leader made a jocular talk, and actually, to use the language of one of the Republicans,

engo in a Special Car.

CHICAGO, Jan. 21.-In a private car. fitted up especially for their use and com-fort, 12 hardy and muscular St. Bernard logs will leave Chicago today, bound for blocks. Alaska. Chicago prospectors will us them in the Far North to transport sup Alaska. use: plies over the glaciers in the Copper Riv er region. The canines have been given a special

course of training by their owner, who says he has hardened them in prepara-tion for the strenuous life they will be forced to lead in the ice-fields. The dogs will be used to draw six sieds with an aggregate burden of two tons of supplies and provisions. They will be harnessed tandem, and it is believed that or the use of the members. Cornwell of Walla Walla introduced a

of transportation

JAPANESE DEPORTED.

Two Others Taken to Whatcom and

Held as Witnesses. VICTORIA, B. C., Jan, II.-Twenty-two Japanese, one a woman, were put ashore here by the United States cutter Grant which arrived from Whatcom, where two which arrived from whatcom, where two other Japanese owners of a Stevesion sloop are imprisoned, accused of having taken the Japanese from Steveston, B. C. to Waldron Island in contravention of United States contract labor laws. The sloop was selzed and taken to Whatcom. Two Japanese were detained on board the Grant and will be taken to Whatcon board witnesses against two imprisoned

FOR ANNEXATION TO LINN.

Strip of Benton County May Be So Disposed Of.

ALBANY, Or., Jan. 2.-A petition is being circulated in Benton County today, addressed to the State Legislature, asking that a strip of land about four by ing that a strip of land about four by seven miles, across the river from this city, and tributary to the business of this county, be taken from Benton Coun-ty and annexed to Linn County, thus bringing entirely within the jurisdiction of Linn County the big bridge at this city. A bill will be presented to the Leg-islature this week regarding the mat-

ter. Remains of a Soldier Arrived. VANCOUVER, Wash., Jan. 21.-T1 body of Sergeant John J. McGee, forme by of the Fourteenth Infantry, who dis in the Philippine Islands about a yngo, arrived here today. The arrival the body was a surprise to the widow the dead soldier, for she had supposed hody of her husband was buried at Man until last Saturday, when she receiv notice from the War Depariment stati the casket had been shipped from S Francisco. The remains will be give military funeral and burial from the b

Saw a Floating Head.

racks tomorrow at 2 o'clock.

SEATTLE, Jan. 1.-T. J. Fennesy, of Ballard, today reported to the police that a Japanese laborer employed by him had a Japanese laborer employed by him tad socuar talk, and actually, to use the language of one of the Republicans, "joshed the House into giving him what he wanted." Merritt is one of the best-looking men in the House. Tall and straight, he wears a heavy black mustache and long frock These special funds, being rais

essary to segregate from the abstract of more than 10,000 warrants the warrants which were insued against the particular appropriation, requiring an

appropriation, requiring an amount of time and labor which but few persons can afford to give. In the present report this crude system has been abandoned. Instead of publish-ing the list of warrants in numerical oring the list of warrants in numerical or-der, the warrants are grouped according to the funds upon which drawn. In the account of each appropriation, deficiency or special fund, is shown the date and number of each warrant issued, to whom issued, the service rendered or the sup-plies furnished, and the amount thereof, thus presenting a comprehensive, concise, full and complete statement in detail of the disbursement of every appropriation, deficiency or special fund, and a complete

statement of every claim audited. The general scope of the report is indi-cated by the following paragraphs from the introduction:

"The statements contained in the report comprise such exhibits and special nota-tion as appear to be necessary, in com-pliance with law, to a clear and compre-hensive understanding of the fiscal affairs

hensive understanding of the fiscal affairs of the state: the condition of the several designated funds, the source or sources from which received, and purpose for which designated and disbursed: estimates of the probable amounts of public ex-penditure for the next succeeding blennial term: the character and full amount of all componisations of money made by the Lerappropriations of money made by the Legappropriation of 1990, the amount disbursed under the same, and the balance unex-pended on December 31, 1900. A tabulated statement is also submitted, showing balances of appropriations made by former legislative enactments which remained unexpended December 31, 1356, the amounts paid therefrom since that date and the

balance unexpended.

Finances. "At the close of the blennial term end-ing December 31, 1999, the assets and Haing December 31, 1999, the assets and ha-bilities of the state, as shown by the rec-ords of this department, so far as relate to the general fund, which fund embraces all the revenues of the state applicable to the payment of the ordinary expenses of the state government, and from which the expenditures authorized by permanent appropriations are paid, were as follows: Assets.

Annets.

Outstanding warra	nts on	gen-		
eral fund appropri 1898 Outstanding warra	nis on	gen-	2,628	21
eral fund appropri 1900 Unexpended balance	es of the	gen-	91,277	68
eral fund appropri 1900, December 31,	1900	1539-	65,477	51
Total Excess of assets o The report also sl	ver nabhi	tlea \$	15,884	-

ities in special funds as follow Assets. 1 U. S. 5 per cent fund. 4 68 57 Saimon Industry fund. 1.246 90 University tax fund. 1.747 03 University tax fund. 1.747 03 University tax fund. 1.747 03 University tax fund. 533 70 Hatchery fund, Dis. 1. 613 30 Hatchery fund, Dis. 2. 1.742 46 Hatchery fund, Dis. 3. 1.752 46 Hatchery fund, Dis. 4. 116 68 Hatchery fund, Dis. 4. 116 68 Hatchery fund, Dis. 4. 116 68 Hatchery fund, Dis. 5. 1.753 25 Scalp bounty fund. 7.961 52 These special funds. being rais 68 57 \$ 40.00 234 15 23 42 59,424 00

Commissioners and pllot schooner Health Officer and boatman State Land Agent Dairy and Food Commissioner..... Game and Forestry Warden and 2,700 2,700 1,800 1.500 2,200 deputie Fish Cor fish Commissioner and Ceputies... Oregon Domestic Animal Commis-6,000 3,000 State Board of Horticulture State elecational institutions.... State elecmosynary institutions... State penal institutions State agricultural societies...... Oregon National Guard Legislature Oregon National Guard Legislature Public printing, binding and paper. Capitol building, light, fuel and contingent expenses of depart-ments

25.750 19,000 \$619,350 Total

"New and increasing demands for many surposes that doubtless inure to the bend fit of the state, but which are not strictly current expenses, are made at each blen-nial session of the Legislature, and we are now informed almost daily through the for the improvement of the public service and the development of the resources of the state, aggregating large sums, seems, therefore, that the most important subject, and the one most worthy of your careful consideration, is the question of the revenue of the state; and before any appropriation is made, the source from which it is to be met should be carefully conside

Systems in Other States.

"In attempting to suggest ways and means for increasing our revenue, other than by direct taxation, it is but natural to refer to the systems of other states. An examination of the statutes and reports of the different states shows that in nearly all of them, and chiefly in the larger ones, much of the revenue is rais-ed by licenses, fees and taxes imposed upon corporations, organized for pecun iary profit under the laws of the state, and transacting or continuing business therein, to pay a suitable fee or license for the privilege, also of taxing the net receipts of insurance, surety, express, telephone, telegraph and sleeping car com-panies, likewise inheritances, is in suc-cessful operation in many states and contributes largely to their revenues."

After citing some of the taxes or fees charged upon such corporations and in-heritances by other states, the report

"Washington provides that every cor hashington provides that every cor-poration, incorporated under the laws of that state, or any other state, having a capital stock divided into shares, shall pay for the use of the state a fee of Sio upon filing its articles of incorporation, and on the first day of July of each year to card the 7.68 a fee of \$10.

a fee of \$10. "There is no restriction or requirement made of foreign corporations transacting business in the state, though they enjoy all the privileges granted to domestic corns-except insurance companies poratio porations—except insurance companies, which are required to pay an annual license and an anual tax of 2 per cent upon gross premiums. Fire and marine insurance companies, and express compan-ies are required to deposit \$50,000 with the State Treasurer for the benefit and se-curity of persons transacting business with such companies. There was paid by insurance commanies during the year

where there is authority of haw for ment-ring an expense, or allowing compensa-tion, the legislature can not, by failing or refusing to make an appropriation for a particular object, thereby limit or re-duce the amount of warrants that must be drawn for that particular object; nor can it by merely appropriating a larger amount than is fixed by law for a partic tiar object, thereby increase the amount "If the legislature desires to increase or decrease the compensation of a state

official or employe, or the amount allowed by law for a specific purpose, it must be done by amending the law fixing the compensation of such official or employe, or for the specific purposes referred to; and such compensation or expense can not be reduced by mere failing to make an appropriation therefor, as the Secretary of State is required to draw his warrant for claims thereunder. Pro-vision might be made for auditing or settling for claims against the state without directing the warrants to be drawn therefor

"Our present statute, as constructed by this decision of the Supreme Court, and our system of laws making the Secof State a member of various retury boards of trustees which are required to enter into contracts for the purchase of supplies for, and maintenance of, nearly all the state institutions, also making him the purchasing agent for incidental sup-plies, paper, legislative stationery and equipment; and also making him cusodian of the Capitol building (the claims incurred for all these expenses coming before him to be audited and warrants drawn, the Secretary of State being the auditor of all claims that he may incur nder authority or law). Is a system open to abuse and certainly most unwise. The auditor should not be permited to make purchases and contracts for supplise and cur claims against the state, and also have authority to audit them and to issue warrants in payment thereof. The sub-stitution of some other state officer as a member of the several boards of trustees member of the several boards of trustees and to purchase supplies, would correct this system. The policy of requiring the Secretary of State to issue warrants in payment of claims against the state where a provintiation has the state

where no appropriation has been made, or if made has become exhausted, is also an unwise one, and many abuses may thereby creep into the public service. "Under our laws as they now stand and construed by the Supreme Court, certain boards and officials may, in their discre-tion, incur unlimited expenses against the state, being unrestricted as to the amount of expenses, either by law or ap-propriation, warants for which must issue that draw interest, which are readily accepted by banks and money loaners." September Should End Fiscal Year. "The primary object of the Secretary's report is to exhibit the financial biennial report is to exhibit the imanulai affairs of the state, as well as to convey to the Legislature such suggestions for the improvement of the public service and the raising and expenditure of the public revenue as his experience and study of these questions will enable him to make. It is thus apparent that if the Legisla-ture of the state at large is to profit how with such companies. There was pairs by insurance companies during the year 1895, the sum of \$2,850 B for licenses and \$35.371 45 for taxes under our present laws. The receipts for licenses are placed in the general fund, and from taxes in the school fund. The law thould in my judg. ment be amended and the receipts from

formity in classifying the reconstions is disbursements of public corporations is necessary. It is also recognized and ex-tensively used by railway, banking and companies. In every well-managed business a correct accounting of re-celpts and disbursements is kept; every expense is charged under a proper head-ing and reported at fixed dates, for the purpose of comparison with preceding pu-riods and business of the same character, and for the purpose of checking extravagant expenditures or economizing the expense is found to exceed the earn-ings or income. "Without correct and scientific accounts

the business is very apt to result ure and loss to those interested therein. When a private bisiness falls it ceases, but in public business the taxpayers auf-fer, as it cannot be closed up; consemently, an inexpensive and correct syswould be for the benefit of taxpayers, an the enactment of a law requiring a uni form system of accounting in each county would, in my judgment, lead to retrench-ment in expenses and lower tax levies Efficiency and economy in the administra tion of public business can be developed and maintained by a uniform system of accounting and reporting, and the publ-cation of comparative reports and statistics. In several of our states laws have alrendy been enacted providing for such a system, and the question is now being discussed in others with a view to its

adoption. "Under the laws of this state, there is no prescribed system of keeping records of accounts or method of reporting the asaction of public business; there is

way of ascertaining or comparing the financial condition or expenditures of one county with those of another, except by applying to each county for a record, which would be of little account, as no two would be prepared alike. If the ac-counts of each county were kept in the same manner, and annual or semi-annual reports made to some state department, to be tabulated and published, those hav-ing charge of county affairs would be thus enabled to know whether their expenditures were reasonable; besides, such a system would permit of credit being given

eystem would permit of credit being given those who were economically disbursing public funds and aid in checking those who were not. "Section 3471 of Hill's Code provides 't shall be the duty of each County Clerk on the first day of April and October, each year, to publish a report of warrants drawn and a report of the Sheriff and Treasurer, together with a statement showing the exact financial condition of the county. An act approved February 20, 1891, requires the County Court, at the regular June and December terms, to ex-amine the books and papers of the county officers, thus fixing four periods each amine the books and papers of the officers, thus fixing four periods omers, intus interaction of the closing and balancing of accounts. Several of the County Cherks present their financial reports on June 30 and December 31. but the majority are probably issued on April 1 and October 1. probably makes on which is obliged to in-clude in his first report, mide October 1, the transactions of his office for three months prior to its coming under his su-pervision, the terms of all commencing



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