THE MORNING OREGONIAN, SATURDAY, JANUARY 26, 1901.

State Taxation Plan May Not Be Constitutional.

NEAR DANGER LINE

RATE PROVIDED NOT UNIFORM

Judge Carey Says Multnomah County Would Pay More Than Its Proportion-County Judge Cake Favorable.

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Portland lawyers were asked for opinions yesterday on the constitutionality of the Senate taxation committee's plan for taxation for state purposes. The for taxation for state purposes. The majority believe that the new plan either is opposed to the spirit of the consti-tution or is close to the danger line. There are two distinct proposals, as foi-

First-The state tax levy shall be imposed for the ensuing five years on the average basis of the past five years. For example, the average assessment of average basis of the past five years. For example, the average assessment of Multnomah County for this period is \$40,300.55, or \$1,25 per cent of the ag-gregate state assessment. Hence, Mult-nomah County would pay state taxes on that basis for the next five years. Second, For the next five years.

that basis for the second five years. Second—For the second five years, the state tax levy on the basis of the aver-age expenditures of the counties in the administration of their own affairs, between 1901 and 1995, presume that each county's expenditures bear an exact rela-tion to the amount of its taxable prop-

The interviews follow: Constitutionality Doubted.

Fenton-I have not seen the proposed law by which the proportion of state tax to be collected from each county is to be specifically named for five years, based upon the average as-The years, based upon the average as-sensed valuation of each county, for the past five years. The plan would remove the present temptation to undervalue in such county, so as to avoid an undue proportion of state taxes, but I am not satisfied that such a law would be con-stitutional. It is fundamental that all taxation must be equal and uniform, and that the law must provide for a uniform taxation must be equal and uniform, and that the law must provide for a uniform and equal rate of assessment and tax-ation, and must prescribe such regula-tions as shall secure a just valuation for taxation of all taxable property. 'Uni-formity in taxing,' says the Supreme Court of the United States, 'implies equal-ity in the burden of taxation, and this emunity of burden cortax allocations. equality of burden connot exist without uniformity in the mode of the assess-ment, as well as in the rate of faxa-tion. But this is not all. The uniform-fly must be co-extensive, with the territory to which it applies. If a state tax, it must be uniform over all the state: if a county, town or city tax, it state: If a county, town or city tax, is must be uniform throughout the extent of the territory to which it is applica-ble. But the uniformity in the rule re-quired by the Constitution does not stop here. It must be extended to all property, subject to taxation, so that all prop-erty must be taxed allke, equally, which is taxing by a uniform rule."

Is taxing by a uniform rule." This language is adopted from the Supreme Court of Ohio and is a clear statement of the law. In Oregon we have annual assessments of all taxable property and the county, as such, is melther assessed nor taxed. The prop-erty, as valued and in existence at the time the tax is levied, is the basis of all taxation. Not only the property now in the county, unless removed with all that may be situated or taxable herein, five years hence must be the basis of any taxation exacted five years hence. any inxailon exacted five years hence, and at the time when the state is to make its exaction. Millions of dollars in value of taxable property may be created or of taxable property may be created or brought into a county, within five years, not now in existence or within the state. This being so, the property in Lane County, to illustrate, which may have been assessed and valued during the past five years at \$5,000,000, may, for the next five, be assessed and valued at \$1,000,000, while that in Mulhonnah may, for the past five years, have been sepast five years at \$5,00,000, may, for the next five, be assessed and valued at \$4,900,000, while that in Mulhomah may, for the past five years, have been as-sessed and valued at \$40,000,000, while for seased and valued at \$40,000,000, while for the next five it may be assessed and valued at \$80,000,000. In both cases the rule of the Constitution requires that the property in the two counties should be assessed and valued according to some uniform rule. Taxing by a uniform rule means uniformity in rate of taxas role means uniformity in rate of taxa-tion and also in the mode of assessment upon the taxable valuation. If the con-ditions indicated in the illustration should exist, the taxpayers of Mulinomah, or rather their property, would not con tribute to the state taxes in property to the value of the taxable property therein, but would relatively contribute ess than one-half of the amount constitutionally required. While in equality and uniformity may be impos-sible, and a tax is not for want of either necessarily void, still a law which vio-lates the principle of equality and uni-formity would be invalid. The legisla-ture cannot fix the written value of the property now within or that may here after be found within any county, for the purpose of taxation. The assessing tribunal must do so according to some uniform rule, based upon the value of he property. The act strives to correct great evil, but unless it can be made the property.

patches to the Oregonian that the pian is an admirable one, provided it will meet the requirements of the constitu-tion. The two main questions relating to the constitutionality of a tax bill are whether the bill is local or special, and whether it provides an equal and uni-form rate of assessment and taxation. This is in no sense special or local legi-lation which is prohibited by the Con-stitution, and it is probably as fair a way to arrive at the result as any that has as yet been proposed, although so far as Multnomah County is concerned, it will require us to pay a slightly larger it will require us to pay a slightly larger proportion of the state tax for the first five years than is justly our share. This is true because the period of five years on which the tax is calculated includes years in which the old state board of equalization arbitrarily, and, as I think, njustly, raised the assessment of this county to make it pay more than its just share of the state tax. This in-crease is in some degree corrected by the valuation for 1899, and on the average for the five years will not be so much greater than a reasonable assess-ment as to make it positively partial as a method of estimating county values. But there is another point to be consid-ered and on this a hasty opinion is not to be lightly expressed. I am not pre-pared to say that the bill proposes an equal rate of assessment. There is a constitutional requirement that the log-lative assembly shall provide by law for uniform and equal rate of assess-ment and taxation, and there may be a uestion whether, in the absence of some method of equalizing valuations between the countles, the basis of assessment can be assumed to be uniform and equal. The law directs the county assessors to assess at true cash value, but whether they do it or not, when there is no board to revise their work, is doubtful. When there is a state board of equaliza-

When there is a state board of equaliza-tion, the rate of assessment is supposed to be made uniform in the several coun-ties: but, to take the average of the county assessments for a period of five years, as proposed in this bill, during a part of which period it may be assumed that there was no uniform rate of as-sessment prevailing throughout the state, leaves room for legal argument, and without careful examination of au-thorities. I do not feel qualified to ex-press an opinion on this point. Prob-ably Senator Bogth has had this under consideration and sees no difficulty in it. Certainly the object to be gained by such a bill is important, and the reform will be a great one if the plan has been will be a great one if the plan has been carefully matured and the details well thought out

Judge Pipes' Doubts.

Judge M. L. Pipes-An offhand opinion on a constitutional question is not worth much. I understand that the proposed bill is indorsed by the Taxpayers' League, and the eminence of the lawyers who are connected with the league makes me hes-Itate to disagree with them. I do not in-tend to express a positive consistion con-cerning the constitutionality of the act. only suggest some doubts.

In the first place, I think it is pretty well settled that the rate of taxation for state purposes must be uniform throughout the state. The proposed act requires a sum certain and ascertained to be raised by the several counties. Since the aluation of property in the several counties will vary from year to year, and vary proportionately, one county from an-other, from year to year, it follows that the rate of taxation will be different in each county. Since the sum to be raised in each county is fixed, the rate of the levy necessary to raise this sum in any particular county will depend on the valuation of the property in that county. The valuation of the property in the sev-eral counties will certainly vary. Hence, it will inevitably result that the rate per ent of the levy for suite purposes will a different in each county. It seems to ne that the rate per cent of the county vies in the several counties will neces. sarily be different. It is at least a ques-tion whether this result will not violate the requirement of uniformity in the rate. As to the second half of the decade provided for, where the levy is to be made in proportion to the expenditures, that seems to me to substitute a different basis for assessment from that provided in the constitution. The constitution contem-plates that the assessment shall be made upon the valuation of the property. The expenditures of a county have no neces-sary or probable relation to the value of the property. I need not cite instances to show this. Still, let me say that I do

good times on low values. I think five years abould be the limit. The idea is a Legislature Has Power to Act.

W. E. Thomas-The principle is the only ust one, under our system of taxation. here is now a premulm upon a low asessment in each county, so as to avo the payment of too great an amount of state taxes. It has become the duty, al-most, of each Assessor to make a low assessment to meet the low assessments of other counties, in order to protect his county from an unjust amount of state taxes. I have had this matter in mind for some time, and had intended, if certain contingencies had not arisen, to at similar bill, except that my idea was to have the Legislature itself fix the pro-portion each county should pay of state axes for the next five or ten years. For instance, Multnomah County's proportion might have been 25 per cent. That would have been Multnomah County's proportion during the next five or ten years, no matter what her assessed valuation of property might be. The effect of the Booth bill for the first five years is ractically the same.

The clause for the second five years, I oppose, for the reason that it compels the Assessor to place a low valuation upon the property in his county during the first five years, so that his county will not be unjustly assessed during the sec-ond period of five years. It will have the effect of publishing abroad an enor-mous ratio of taxiton, whereas by allow-ing the Assessor to place a proper valua-tion upon the property, the ratio of tax-ation would appear within reason. It may be said that the amount of taxes would be the same. This is true, but it cannot be explained to the world that our enor-mous rate of taxation is to be attributed the property in his county during the mous rate of taxation is to be attributed to an undervaluation. The matter of future apportioning of taxes should not be based upon future anesesments. Without having considered the mat-

ter. I believe the system is constitutional, as the Constitution seems to place in the Legislative Assembly almost unlimited power as to the regulating of asseasment and taxation. A Forward Step.

W. A. Munly-The inequalities of the present system of rasing revenue for state purposes really violate that provision of the Constitution requiring all taxation to be equal and uniform. We have tried remedy for these inequalities in the but its work was so unsatisfactory and a source of so much discord, that the board

The plan outlined in this morning's Oregonian, fathered by Senator Booth, seems to be a forward movement. It is based on right principles. The system that appeals to one as most likely to accomplish the purpose of equality in raising the state tax is one which will make a levy for state purposes on the actual amount of taxes raised for all puroses within the county. Such a system yould be just to the respective counties and would enjoin economy on the part of the county authorities, or else the of the county authorities, or else the county which would permit the indulgence in large expenditures would have to suffer the penalty of paying a proportionately heavier state tax. The aim of the Booth bill is along these lines, as I understand it, and regardless of difference of de-tails that its the end to be desired. If the bill becomes a law we will be

If the bill becomes a law, we will be sure of a uniform state tax for the next five years, based on an average of the assessments for the past five years, and the incentive for undervaluation to which Governor Geer pointedly directed atten-tion would be removed. The plan is much preferable to a State Board of Equal/zation, which causes friction and dissatis-facilon, and in this respect it is wiser for the Legislature to follow the policy at-tributed to the famous Minister of Finance of Louis XIV, who said that the aim in all revenue systems should be to pluck the goose in such a manner as to get the most feathers with the least amount of squealing.

THE LAWSON CUP DEFENDER.

Similarity Between the New Boat and the Columbia.

Browned.

r. The schooner is 148 gross tons built in 1887, at Fairhaven, Cal.

acted along similar lines to the schoon

To Loose a Beadache,

Take Wright's Paragon Headache and Neuralgia Cure. Druggists, Sc. Try it.

For a Cold in the Hend.

Lazative Bromo-Quintne Tablets

the

BOSTON, Jan, 25 .- The Herald today

TRADE IS SATISFACTORY

PACIFIC COAST AND THE SOUTH SHOW UP BEST.

Slight Diminution of Exports-Spec ulation in All Lines Limited-Steel Sent to Scotland.

NEW YORK, Jan. 25 .- Bradstreet's toporrow will say: Despite some irregularities in reports

from different sections and industries, trade as a whole is of satisfactory vol-ume for this time of year. Relatively the best reports come from the Pacific Coast, the South and the Southwest. where the Spring demand is opening well. Unseasonable weather in some sections, notably the East, has been a bar to activity in retail trade, but taken as a whole the trade situation has many

as a whole the trade situation has many points of strength. Special activity has been noted in some branches of the Iron trade and sentiment has been, on the whole, helped by a clearer view of the possibilities contained in the recent "war talk." The quieting down of business abroad naturally points to some diminu-New York\$1,505,07

tion of our export trade, in the cruder forms of iron and steel, copper and lum-ber, but for finished products of these and other staples, the outlook is declared to be still satisfactory. Specula-tion is limited in nearly all lines of pro-duct and in stocks, and it is probable that clearing returns at present sive a clearer idea of actual business than for clearer idea of actual business than for three months past. Prices show few important changes, the cereals being slightly higher, while hog products and coffee are lower, with dairy products weak. The general range of other values is on the whole steady, although some shading in the higher grades of wool has occurred. In finished iron products Chioccurred. In finished iron products Chi-cago notes sales of 50,000 tons of rails at old quotations, and that total sales for the season are ahead of last year.

A feature in the export line this week was the shipment of 3000 tons of steel billets to Glasgow from Birmingham, Aln., the largest shipment of this material ever sent abroad from the South. Heavy quantities of railway material to replace that destroyed in China may be placed in this country. Explanation of the fact that pig iron prices are now source of so much discord, that the board was abolished at the special session of the last Legislature, and there is no urgent desire apparent anywhere to see it tons, or about seven times the quantity held a year before. Among the other metais copper is weak and fractionally lower, in sympathy with a break in prices abroad, but tin is higher, on news of excited markets and higher prices in London

don. There is apparently less public spec-ulative interest in the grain markets and tired iong Hquidation on the iste decline has helped to partially offset the latter developments of smaller receipts at the Northwest, decrease is the visible supply and the continued good ex-port demand. Wheat is, however, slight-iy higher. Taik of a coming big deal in May wheat at Chicago has revived again. Wheat (including flour) shinments for the week aggregate 4,588,678 bushels. against 3,336,054 bushels last week, and 3,581,198 bushels in the corresponding week of 1900. From July 1 to date this senson wheat exports are 112,201,583 bushbayton, O... Row Belford Knoxville, Tenn. Topeka. nghamton xington, cksonville Calamazoo nattanooga tockford, III. Vanton, O. pringfield, O. fargo, N. D. doux Falls, S. D..... season wheat exports are 112,201,583 bushels, against 117,394,995 bushels last season, venport

and 144,232,241 bushels in 1898-99. Business failures in the United States for the week number 281, against 230 last week; 252 in this week a year ago, and 246 in 1896. Canadian failures for the week number

ittle Bock 34, a decrease of 16 from last week, as compared with 39 in 1990 and 32 in 1839. agstown grado Springs

WEEK OF LARGE DEALINGS.

Jobbing Trade Was Good and Collec-Iections Excellent. NEW YORK, Jan. 25-R. G. Dun & Co.'s weekly review of trade tomorrow

Vinnipeg iniifnx will say: Rarely has there been more business in John, N. B....

staple and in manufactured at practically unchanged prices than during the period since November L. This week seems to have marked the climax of the enormous

lealings at figures which have BOSTON, Jan, 25.—The Heraid today makes public the dimensions of the Law-son cup defender. The figures are as fol-lows: Her extreme beam is 24 feet, 24, inches narrower than the Columbia, and her draught is just the same as the Co-lumbia—20 load. Her water line length is 30 feet, and originally she was over 142 feet over all length, but this has been et over all length, but this has been it down in the after overhang and across Jobbing trade in the interior is good and ollections continue excellent. After a week of such conditions, partly the stern, where she originally measured 9 feet, she has been made a fooi wider. From the after end of the water line, the stern post is 12 feet 9 inches under the due to uncertainty regarding competition among leading interests, the iron. and steel industry has taken another long stride forward. The feature was enorwater. The stern post then rakes at an angle of 45 degrees, and from the point where it meets the planking of the hull to the heel it measures 25 feet. From the mous buying of pig at an advance to \$13 Å at Pittaburg. This sudden activity in the raw material removed fear that stocks might be accumulating at furnices and gave some idea of the heavy contracts nderside of the archboard in the stern to the heel of the stern post she measures 53 feet 6 inches. In the half-breadth plan in the wake of the fore end of the water for finished products taken at the mills. In some directions there is less foreign inquiry, although an unusually heavy shipment of billets went to Glasgow and line, it measures 16 feet 7 inches out to the outer edge of the deck, and at the nding of the water line aft it is 18 feet, the forward overhang is 26 feet, and the exports of ralls have not ceased. Freight rates to the seacoast are still considered excessive by manufacturers and there is more inclination to push domestic busiafter overhang 24 feet 6 inches. In the shape of the longitudinal section, except that the center of lateral resistance three feet farther aft than it is in ness on this account Arbitration is expected to prevent suspension of work at the furnaces, where a strike was threat-ened on February 1. Pooling of coke infolumbia, the boats are very much alike. In the midship sections of both boats there is great similarity. Each has a sharp head rise, and except that the

share list, led to further concessions in prices and to a decided reduction in the prices and to a decided reduction in the volume of outside participation in the market. On Tuesday, however, there was a decided raily in prices, due partly to the feeling that the death of the Queen had been fully, perhaps excessively, dis-counted at London. The covering of shorts was on an extensive scale, though the steel stocks were again subjected to a certain amount of pressure. On the the steel stocks were again subjected to a certain amount of pressure. On the ensuing day strength continued in the early transactions, followed, however, by renewed selling and finally by a raily which lasted until the end of the first hour's trading on Thursday. Duliness, however, supervened, and the market hung heavily until the afternoon, when bearish interests became more active and succeeded in forcing down prices throughbenrish interests became more active and succeeded in forcing down prices through-out the active list. The opening on Fri-day was weak, in sympathy with lower prices in London, but support was once more abown in various parts of the list, and short covering in various directions also set in, resulting in a moderate de-mand at the close.

Bank Clearings.

,505,077,000 133,170,000 130,518,000 97,378,000

4,440,000 2,252,600 4,145,000 3,547,600

 $\begin{array}{c} 1,319,000\\ 1,313,000\\ 2,976,080\\ 2,873,000\\ 3,756,090\\ 1,222,000\\ 3,756,090\\ 1,150,000\\ 1,000,121\\ 3,750,800\\ 2,904,000\\ 1,152,000\\ 1,15$

1,431,000 964,000 757,000

540,000 217,000 425,000

400 000 400,000 287,000 270,000 555,000 553,000 204,000 118,000

554,000 498,000 127,000 1,200,000

15,296,859 10,758,732 1,882,568 1,582,470 03,126

641.218 641.218 600.207 679.320

13.1 20.2 26.8 1.5

36.3

16.7 12.6 18.9

3.5

02.8427.7

NEW YORK, Jan. 25.-The following table, compiled by Bradstreet, shows the bank clear-ings at the principal cities for the week ended January 24, with the percentage of increase and decrease, as compared with the corre-sponding week last year.

oston hicago hiladelphia

Louis

aburg

San Francisco

Kansas City ... New Orleans . Minneapolis ...

lwaukee

Hartford

Vashington

ortland, ortland,

Angeles.

Wilmington, Del. Fall River

Ky Fia

irand Rapids

Atlanta Salt Lake Springfield, Mass. Fort Worth

olumbus, O...

Petroit

 $\begin{array}{c} 97, 378,000\\ 328,820,000\\ 338,414,000\\ 21,161,000\\ 18,423,119\\ 21,261,000\\ 16,445,000\\ 16,445,000\\ 16,445,000\\ 16,550,000\\ 6,512,000\\ 6,570,000\\ 6,570,000\\ 6,570,000\\ \end{array}$ 17.8 15.6 18.6 28.3 13.5 9.0 7.3 8.4 1,0 7,4 13,7 37,4 25,9 22,1 5.4 58.6 47.2 28.6 28.0 1.4 10.9 $11.8 \\ 8.1 \\ 28.8 \\ 1.0 \\ 82.4 \\ 0.7 \\ 25.0 \\ 25.1 \\ 40.8 \\ 100$ TINE REGULATIONS. 3.5 3.1 Before Inspection. 1.1 7917,000 1,412,000 1,215,000 1,215,000 1,185,000 1,185,000 1,185,000 1,185,000 1,250,000 621,000 621,000 621,000 621,000 911,000 540,000 8.5 14.9 21.7 4.2 6.1 B0.0 8,4 12.6 20.9 18.5 79.1 8.4 217.0 1.0 43.4 82.7 8.2 1.7 10.1 15.2 21.0 3.0 24.1 114,000 1,827,000 7,771,000 10,055,000 835,000 724,000 740,000 21.9 9.3 they are probably in custody by this time. The Government officials say there is no excuse for the offenders, as Captain Nie-18.5

15.0

WHY MEN BOARDED VESSEL. Partial Justification Found in Af-

14.1 fidavit of Captain. fidavit of Captain. ASTORIA, Or., Jan. 25.—Deputy United States Marshal Roberts arrived down from Portland this morning and arrested Boatmen Jack Reid and R. M. Stuart and Capt. P. Niemann, master of the Ger-man steamship Milos, on complaints filed against them by Quarantine Officer Earl and charging them with violating the ouarantine recutations. Schooner Mary E. Russ, from Coos Bay: steamer Geo. W. Elder, from Part-bor; steamer W. H. Kruger, from Gray's Harbor; schooner Henry Wilson, from Gray's Harbor; Schooner Beila from Suislaw River, Salled-Steamer Tci-lus, for Chemainus: steamer Mackinaw, for Seattle. Poer Townsend Jan 24.—Passed-Steamer Government Inspection of Railway. WASHINGTON, Jan. 25 .- The President has appointed E. M. Dawson, of Mary-

January 13 two launches came down near

his steamer and reported that the quaran-tine boat would soon be down; that he-requested Jack Reld of the launch Eif to sett a message to T. M. Stevens &

Co., the Portland agents of the steam

CASTLE BOCK IN PORT.

tions of the law.

EBEN HOLDE By IRVING BACHELLER 225th THOUSAND WILLIAM DEAN HOWELLS MARY E. WILKINS

"I have read 'Eben Holden' with a great joy in its truth and freshness. You have got into your book a kind of life not in literature before, and you have got it there simply and frankly. It is 'as pure as water and as good as bread." production, way and way ahead of David Harum, which is not to be mentioned in comparison with it. "Eben Holden' is simply adorable. I have not read a book in many a day by an American author which has so pleased me."

AMELIA E. BARR

"It is sweet with the smell of the balsam. Whenever one finds a real book he or she owes it to the rest to tell them about it, that they may read and enjoy it, too. So I pass the word along: "Read Eben Holden." AMELIA E. BARR "I congratulate you on having given the world a pure, strong natural story. It is as far above 'David Harum' as noonday is above dawn."

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"It is a forest-scented, fresh-aired, bracing and wholly American story of country and town life. . . . If, in the far future, our successors wish to know what were the real life and atmosphere in which the country folk that saved this Nation grew, loved, wrought and had their being, they must go back to such true and zestful and poetic tales of fiction as 'Snow Bound' and 'Eben Holden.'"

12mo, gold lettered on red cloth, gilt top, \$1.50 AT ALL BOOKSELLERS LOTHROP PUBLISHING COMPANY, Boston FOR BOARDING VESSELS Rock, which arrived today, 21 days from Hong Kong, reports having passed the topmast and crosstrees of a sailing ves-sel of medium size 50 miles off the coast. There was much tackle attached, and the wreckage appeared to have been floating for some time. ASTORIA MEN VIOLATED QUARAN-West of Scotland Stormy. GLASGOW, Jan. 25 .- Severe snow storms revail over the west coast of Scotland, Captain Nieman Charged With Per mitting Men on His Steamer and vessels are experiencing heavy weather. The Allan line steamer Hiber-nian, from Boston January II for Glas-gow, grounded in the Clyde this morning. It is not reported that she has been dam-On information filed by United States District Attorney Hall, warrants were insued Thursday in the United States Court for the arrest of Jack Reid and aged. Marine Notes. R. M. Stuart, of Astoria, and Captain Nieman, of the German steamship Milos. Reid is charged with boarding the Milos and the French ship La Rochefoucauld, in The launch Eagle, just finished, was loated at Warrenton Wednesday. The Italian ship Dora will today finish loading 2000 tons of barley for G. W. Meand the French ship La Rochefoucauid, in the Columbia River, near Astoria, while the vessels were subject to quarantine in-spection and before they had been in-spected or given their discharge by the United States quarantine officer. Stuart is charged with violating the law in the same manner, and Captain Nieman is charged with permitting Jack Reid to go on heard his steamer before she had hear The collier Willamette cleared yesterday n ballast for Comox, and left down the iver immediately. The Hydrographic Office at Washington The Hydrographic Office at washington gives notice that the dredged channel lead-ing from deeper water in Budd inlet to Fourth-street bridge, Olympia, has been dredged to the full depth of 12 feet at mean low water for a width of 150 feet through its entire length and to its full width of 256 feet for nart of its length. on board his steamer before she had been inspected by the quarantine officer. Cap-tain Nieman has been arrested. Deputy United States Marshal Roberts went to width of 250 feet for part of its length. Astoria to arrest Reld and Stuart, and Domestic and Foreign Ports.

excuse for the offenders, as Captain Nie-man certainly knew the law in resard to permitting persons to board his steamer before she had been inspected by the 'Si@ A. M.-Steamer Alliance for San guarantine officer, and Reid had been warned not to go on board the vessels until they had been inspected. The max-imum penalty for this offense is a fine of \$200, ASTORIA, Jan. 25 .- Arrived at 9:10 A. Shanghal, Jan. 24.-Sailed-British ship

County of Dumfries, for Portland. San Francisco, Jan. 3-Arrived-Schooner Mary E. Russ, from Coos Bay;

quarantine regulations. The specific charges against Reid and Stuart are the same as published several days ago and those against Capt. Neimann are for al-those against Capt. Neimann are for al-

to conform to these requirements, it would be, I fear, unconstitutional.

Does Not Secure Just Valuation. William Y. Masters-Section 1 of Article of the state constitution provides that "the Legislative Assembly shall provide by law for uniform and equal rate of assersement and taxation and shall precribe such regulations as shall secure just valuation for taxation of all roperty, both real and personal, ex-epting such only for municipal, educa-tional Warman and States a onal, literary, scientific, religious or charitable purposes, as may be epecif-ically exempted by law." The plan for assessment of state taxes described in The Oracida state taxes described in Oregonian seems to provide two modes of making the assessment. From the present time to 1906 the average val-uation of the five years inst past is to be taken as the valuation of the assessable property in each county. This would seem to establish an arbitrary rule would seem to establish an arbitrary rule of valuation without regard to the real value of the property in the several coun-ties actually subject to taxation for stale purposes. Under this plan, if \$1,000.000 worth of property were to be destroyed or withdrawn from any county, the state would still exact the same amount of tax is a same the amount of tax. It seems to me that such a plan is not based on any rule to secure a just valuation of the propin the several countles at the time

of the levy, and is, therefore, in con-flict with the constitution of the state. The provision for assessment for the second five years entirely disregards the value of the assessable property in the state, and bases the assessment upon th average expenditures of the county far the preceding five years. If this county were to build a new Court House, or a new bridge across the river, or make any other extensive expenditure during the five years from 1901 to 1906, it would thereby increase its tax to the state for the second five years, without regard to the amount of its assessable prop-erty. Such a provision would even to entirely disregard the provisions of the constitution. It seems to me, therefore, that the proposed measure is clearly in on of the constitution

Admirable, if Constitutional.

Partly Valid, Partly Invalid,

Judge Raleigh Stott-My opinion, so far is the first five years are concerned, used upon the average assessment for preceding five years, is that the law aid be constitutional and valid. As to the pro he second five years, based upon the exenditures of the countles made by the n the administration of their own affairs setween 1901 and 1906. I have grave and serious doubts, for the reason that the exconditures may or may not have an exact or any relation to the amount of the taxble property in the county. The constiution provides that the Logislative Asembly shall provide by law for a uniform nd equal rate of assessment and taxa-ion. The expenditures are not based ipon any assessment of the property in the county. The expenditures may be ex-ravagant or economical, and that de-pends upon the judgment of the County Court or County Commissioners. They may be large or small, depending upon circumstances and conditions that have to relation whatever to the value of the roperty in the county. If the law for that she has more stability of for the section than the defender of 189 d five years is constitutional it would undoubtedly be a good one for the countles and state, as it would be an

tor of the greatest transverse section are very close as is shown by the area of the midship sections, whith are as follows: Columbia, 120.05 square feet; Lawrement to counties to keep their ex-itures low. But the intent of our onstitution is that the taxes should be based upon an assessment and valuation son boat, 125 square feet. So far as staof property, both real and personal, and any law or scheme that undertakes to apportion taxes without an assessment billity of form of the section goes Lawson boat has the greater of the In the matter of displacement again is seen an almost dead flat amount, to-wit: nd valuation of property is in violation if the intent and spirit of the constitu-ton. It is not required that an assess-About 145 tons for each. ment be made every year, and no doubt it might be continued for five years, upon WOOD SCHOONER WRECKED the average of the last five years' ment; but to cut loose at the end of Eight of Crew Rescued-One Was five years and base your assessment of contrary to the constitution. In mat POINT ARENA, Cal., Jan. S.-The gas-line schooner Barbara Hernster, Cap ers of taxation, as well as of other affairs, it is very unsafe to disregard the tain Hisenfquam, which salled last even

Idea a Good One.

County Judge W. M. Cake-I haven't total wreck. given the blil a critical examination, but drowned while attempting to take a ashore, the boat in which he made if it is drawn up all right it will be a od inw. When we had a State Board of ualization, the difficulty was that the nals of distress, Captain Brown, of majority was always against Multnomah lighthouse, summoned a voluntee saving crew. After several ineffects This act, as I understand it, con-County. emplates fixing valuations for a certain ength of time in the state. The law in Ohlo, as I gather from the report, is subparty pulled alongside the wreck. The heavy surf which was breaking of stantially the same. The state is divided into districts for valuation. The valuation in Ohio remains for 10 years, and the the rocks precluded the possibility taking the shipwrecked men from expenses of the state are paid on that valschooner dryshod, but a line was finally passed aboard, and by its means eight of uation. No change by any local official, like the Assessor, will affect the equality of the valuation established by the law the crew were dragged to the small boat n safety. works well back there. Furtherm the bill fixes a very popular method of getting at the proportionate method to be paid by counties, by taking the percentand is owned by L. Hackley, of San Fran-The Barbara Hernster was well known age of valuations for five years. If I un-derstand it correctly, it does not affect the levy in local districts or counties and citles, and does not affect personal about the Coast, where she has been op-erated for the past three years. She was used in the coasting trade, and traveled property, simply real estate. The differ-ence between Ohio and Oregon is that values are more stable back there. Whether 10 years would be a proper time here is doubtful. We might fix values in between the small ports. She was con-

Admirable, if Constitutional. Charles H. Carey-I have not seen Sen-ator Booth's bill, but I should think from the statement in the Salem dis-

being discussed but the quality blige in the Lawson boat drops a little ways been inferior and sales only affected below that of the Columbia, thus showing essions. Further improvement is seen in foot wear and manufacturers are receiving ample orders. Shipments from Boston thus far amount to 325,423 cases against boats in regard to this all-important fac 380,963 in 1900. Leather has been irreg ular in demand although prices are steady. Hides at Chicago fluctuated widely, with more grades sold at concession than adthe

> It is difficult to find encouraging feattures in the wool situation. Sales for the week at the chief Eastern cities were million pounds smaller than the pr

ing week and in four weeks the aggre-gate is only 13.275.799 pounds against Z.-509.700 pounds last year. Not only is there an utter absonce of speculative operations but purchases by manufacturers are re-stricted to requirements for orders on hand. Domestic quotations have not

hardened in sympathy with the better prices obtained at London, while a few sales are reported at moderate conces-sions. Hopes for the future are based on indifference of dealers and growers ing for San Francisco with a cargo of 135 cords of wood, was blown ashore on the rocks near here and may become a to sell at current prices, but present heavy stocks will be augmented in a few months Frank Christensen, a sailor, was

the new clip. Staple products have moved within narrow limits, little attention being given to widely varying estimates from Argen-tina or reports of damage in the North-west through insufficient snow. Despits effort being capsized. In response to sigthe Hfe the advance in prices over those tempts, a boat was launched, and by dint ing a year ago, exports of wheat, in-cluding flour, from Atlantic ports for the week were 2,557,717 bushels against 1,64,149 last year. of almost superhuman effort the resculng

Failures for the week were 205 to United States against 201 last year, and 16 in Canada against 38 last year,

FINANCIAL REVIEW.

Market Irregular and Speculation Uncertain and Variable.

NEW YORK, Jan. 25.-Bradstreet's

financial review says: Much irregularity has been seen in the course of the market this week, and speculation was uncertain and variable in its tendencies. On last Saturday and Monday the chief influence was the ex-pected death of Queen Victoria, which

W. B. Acker, of the District of bia, and Samuel V. Proudfit of Virginia, examine portion of the Atlantic & Pacific Rail-

RAILROAD NEWS.

Totals

road lying in Arizona and California. The law provides that railroads con-structed upon land grants must be in-States Commissioner Thomson this mornspected by a commission before the grant can attach. This branch of the Atlantic & Pacific never has been so inspected and the commission will examine 14 miles of the road near Needles, Ari-zona, to determine if it has been conin the cases today, Caphain Neimann filed structed in accordance with the law govthe Calumbia River on January 12 and that about 8 o'clock on the morning of erning land grants.

The St. Paul Deal.

NEW YORK, Jan. 26.-The Journal of

Commerce says: "It was reported in Wall street after the close of business today that the terms had been arranged in the Great Northern, Northern Pacific and St. Paul deal. According to this story, the first two railway companies named will issue a 3½ per cent collateral trust bond and give it in exchange for St. Paul com-mon stock in the proportion somewhere between 175 and 200 in the par of the terests outside the Connellsville region is bond for par of St. Paul.'

Landslide on Great Northern.

EVERETT, Wash., Jan. 25 .- There is scrious landslide on the Great Northern near Edmonds. The slide is one of the worst that ever occurred on the road, being 400 feet long and 24 feet deep at some places. Before it was discovered a freight train ran into it, derailing two cars and the tender of the engine, and, hefore the train could be gotten out, ad-

ditional slides completely buried it.

Bailrond Notes.

The O. R. & N. is building an ice. ouse at La Grande.

The railroad was badly damaged be-tween Coaledo and Myrtle Point during the freshet last week, several bridges being damaged, besides numerous wash-outs. Manager Chandler has been rushing repair work, so as to get trains through to Coquille as quickly as possible. The Oregon Short Line steel gang in now putting in place the new steel bridge

River. This move will require some time and a great expense, as it will be over 1100 feet long. The present bridge is thought to be too light for the heavy equipment recently purchased.

"Snapper" Garrison Sick

NEW YORK, Jan. 25.-Edward H. Garrison, known to turfmen throughout the country as "The Snapper," and famous in past years as a jockey, is seriously ill with pneumonia at his home at Sheeps-head Bay. While his condition is regard-ed as critical his physician is hopeful of his recovery.

Another Montreal Fire.

VICTORIA, B. C., Jan. 25.-A dispatel from Caranah Point says: Boys today found a boat rudder four miles east of here with four letters. M MONTREAL, Jan. 25.-The stores of D. McPherson, W. A. Johnson and Nicho-A. McPherson, W. A. Johnson and Nicho-las Pitt, in Williams street, were destroyed by fire today, together with their con-tents. The buildings were stocked with butter and cheese. The total loss is esti-mated at \$250,000.

lowing the boatmen to board his yessel. Bark Carrollton, for Honolulu

before she was released from quarantine. Sentite, Jan. 24.-Salled-Steamer Rob The men were arraigned before United ert Dollar, for Port Hadlock; steamer Farallon, for Skagway; steamer Dolphin, ing and placed under \$250 bonds each to appear for trial in the Federal Court at Portland. While no testimony was taken

Boston, Jan. 25 .- Arrived-New England, an affidavit with Commissioner Thomson that tends to exonerate the boatmen on at least one of the charges. In his af-diavit Capt. Neimann says he arrived in from Liverpool and Queenstown; Ivernia, from State (Iverpool and Queenstown; Ivernia, from Fortland, Me.

Nagasaki, Jan. 23.-Sailed-Port Albert, for Manila for Seattle.

Liverpol, Jan. 22.—Sailed-Corinthian, for Halifax: Cymric, for New York, Molville, Jan. 25.—Sailed-Astoria, for

Molvine, Jan. Giangow for New York. Maneeillen, Jan. 25.—Arrived—Putria, from New York via Naples. Tocoptila, Jan. 25.—Sailed—Schooner

notifying them that the Milos was short of coal. He also ordered some provisions Tocopilla, Jan. 25.-Se James Rolph. for Victoria.

Nagasa'al, Jan. 25.-Sailed-Ship Dimefrom Mr. Reid, but says that at no time Nagasaki, Jun. 28.—Saled-Ship Inina-ale, for Oregon. New York, Jan. 25.—Arrivol—Augusto

before the arrival of the quarantine boat were the launches nearer than 100 feet to the steamer. The affidavit also states Victoria, from Hamburg. Liverpool, Jan. 25.-Arrived-Germanic

that about 9 o'clock the quarantine officer came on board, examined and passed the steamer, but dld not mention any infrac-New York; Waesland, from Philadelphia,

Havre, Jan. 25.-Sailed-La Champagne, or New York.

Hoquiam, Wash-Sailed Jan, 24-Schoon-or Sailor Boy, from Aberdeen for San

EXAMINE

THE

PACKAGE

YOU

RECEIVE

ATD MAKE

SURE TEAT

IT BEARS

SUR

TRADE-MARE.

Under the

Long Overdue British Ship Makes Port Townsend-Supplies Short. PORT TOWNSEND, Jan. S.-With an npty larder and a hungry crew, the WHEN YOU ORDER British ship Castle Rock, long overdue from Hong Kong, was towed in here to-day. After undergoing quarantine inspec-tion she will go to Tacoma to load. From Baker's From the time of sailing from Hong Kong. head winds and typhoons were encoun-tered until Cape Flattery was reached, which was the cause of the Castle Rock's long passage. Christimas, flour gave out, Chocolate and other provisions were nearly ex-hausted. The crew had been on half ra-tions for several days, and when picked

of ship's bread. Captain Jones says the weather was the most violent he ever experienced during his many years of sea service.

up by the tug they were on the last box

Portland to Ilwace Direct. The sidewheel steamer T. J. Potter, newly furnished and greatly improved, will be ready for the seaside service early in May. She is being carpeted throughout and upholetered in green. She has a new boller, new hull, new elec-tric light plant, larger machinery, draws a foot less water, and has 40 additional a foot less water, and has 40 additi staterooms on her Texas, all of them as large as the rooms on the Hassalo. The Potter will burn coal and will make no stops between Portland and Ilwaco

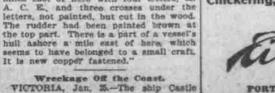
Vancouver Island Wreck

TRADE-MARK. therefore, there will be no freight to unload or wood to handle to disturb the passengers, but the boat will be per-WALTER BAKER & CO. Limited, Established 1780. DORCHESTER, MASS. fectly quist the entire trip. GOLD MEDAL, PARIS, 1900.

Chickering, Weber and Kimball Planos



PORTLAND, OREGON



induced heavy selling in the London mar-ket and caused foreign holders to part with considerable amounts of American securities. This, supplementing the un-settled feeling of last week about indus-trials and the liquidation in the railroad

across Burnt River, one mile east of Huntington. They will soon begin the con-struction of the new bridge across Snake