PENITENTIARY SUPERINTENDENT Makes RIENNIAL REPORT.

Number Grows From 278 to 300-J. D. Lee Recommends Starting Prison. Farm and Other Reforms.

SALEM, Or., Jan. 12 .- (Special.)-The biennial report of Superintendent J, D. Lee, of the Oregon Penitentiary, shows that during the last two years the number of convicts in the penitentiary has increased from 278 to 300. The earnings of the instiution have amounted to \$28,370 92 for the 21 months ending September 30, 1902, and at the same rate the total will be over \$32,400 for two years, as compared with \$28,700 for the preceding term. The report gives a full account of the management of the institution and of its needs. The only intimation that any friction has existed between the superintendent and any of his subordinates is contained in the closing paragraph, which says, among other things: "I wish also to thank all officers and employes who have been in harmony with my policies and who have earnestly endeavored to carry them forward to a The language shows that there have been some whose efforts were so out of harmony with the superintendent that he did not feel like thanking them.

The report recommends that more land be bought for agricultural and fuel-cutting purposes, that arrangements be made for establishing a lighting plant at the prison to furnish light for other institutions, that the convicts be employed on the roads where practicable, that saiaries be raised to correspond with the increase in the cost of living, that a bra of bloodingunds be procured, and that t odinounds be procured, and that the law be amended so as to make the super-intendent, and not the warden, responsible for the safekeeping of the prisoners. Extracts from the report follow:

Progress in All Departments.

Permit to to say, first, that all our departments have been characterized by a steady and marked improvement. Unusual outlays have been required in some directions, but cash earnings have increased, and new improvements have been made, of all which I will not know the rather than the contraction of the same contraction bearings of the same contraction. will are ak more fully under appropriate head-

Necessity for More Land.

My mature judgment is that the state should not delay the purchase of both clear and wood-ed lands. The limited amount adjacent to the prison (about 120 acres) prevents the lnaugu-ration of a thorough system of rotation of ration of a thorough system of rolation of coross so essential to good farming. In fact, we need all the near-by lands for gardening, if we include polate and corn cross under that heading. We have been continually hampered on account of lack of land. We can of farm on a scale to justify the purchase f a full farming outfit, and have had to work at a disadvantage in every direction, almost, I have rented some additional land, which, to some extent, improved the conditions. The purchase of an adequate tract of land, not too distant from the prison, either in Marion or Polk County; would at least serve three good rposes: First, it would contribute very large-toward the self-maintenance of the Institu-m. Second, it would farnish employment to a large number of men in agricultural pur-sults and in providing products for the instiof competition with free labor; we are our own market. Third, it would afford an opportunity of making at least one classification of the men. The younger, less hardened, and more studious, especially short-timers, could be selected for the farm camp. This camp, it would be my hope, would expand into a reformatory and educational department, with permanent and up-to-date buildings, where unusual facilities would be afforded for the advancement of the classes which I have just mentioned, buth in mental equipment, moral upilifting, and thorough drill in modern methods of agriculture, horticulture, stock-raising. etition with free labor; we are our iculture, horticulture, stock-raising.

A Model Farm.

With such a body of land the most progres With such a body or land the mose progressive and successful methods of husbandry could be employed in all its diversified branches. The proceeds therefrom in the way of grains, fruits, meats, fuel, etc., if in excess of the needs of this institution, could be distributed to some other, if so desired. distributed to some other, if so desired.

It may be well for the state to keep in view the final location of the main penitentiary.

The present one is not desirable for keeping a Parole laws are work

large number of men. Gradually, and without much outlay at any one time, modern build-ings could be provided at some suitable place, the present location to remain a central power and pumping station and industrial department. It is advancing in price, and will, no doubt, use of the land and had the wood for fuel. the use of the land and had the wood for fuel.

At present prices we use about \$3500 worth
of fuel annually. In ten years that alone
would amount to \$35,000. Wooded lands can
be bought very reasonably. Less than half
this amount would buy enough land to furnish
the wood supply for that period. The remain-

the wood supply for that period. The remain-der would probably pay the transportation, if too far to move by team. The trees should be grubbed. This we do by pulling them over with horses, using pulley and tackle. The land thus cleared is easily made ready for the plow, and its value enhanced. Such invest-ment in land and utilization of convict labor would meet the wood bill and place the state. would meet the wood bill and place the state would meet the wood bill and place the state in possession of a more valuable tract of land than the original purchase; or, put it this way: buy timber land instead of wood, using only a portion of the money necessary therefor; take the needed fuel therefrom, bbing at the same time, and have the land

loft as clear gain. Convict Labor on Roads.

From various quarters come many inquiries elative to the value of convict labor in contructing public highways. Under certain conditions it can be used to advantage. Most of the roads in the Willamette Valley can be easily and quickly graded with machinery, when they are well packed by heavy roller of by travel; the main work is to get gravel or broken stone upon them. For this teams are required. Picked trustice, under a competent roadmaster can carry forward all packets. required. Fixed trustics, under a competent roadmaster, can carry forward all phases of this work to good advantage. This method does away with the expense of guards and insures most effective service. When the work is remote from the prison camps can be maintained. After the roads are completed a little work in keeping the drainage particle. tained. After the roads are completed a little work in keeping the drainage perfect, promptly filling all depressions, and occasionally crowning the roads in good order. My last report gave a tolerably minute account of our road operations, a summary of which is: Twenty-five hundred dollars was appropriated for road building; two waspins, two wheeled sorapers, two hand scrapers, a plow, and other necessary tools were purchased. The county leaned us a grader; a roller was hired. More than two miles of road have been constructed and there remains of the fund \$749.83. If the Legislature will appropriate sufficient for the purchase of two teams and harness a large amount of road can be constructed with unt of road can be constructed with

Needed Improvements.

On April 24, 1908, will expire the contract for the electrical lighting of the state institutions. We have space for a plant in the pumping station, also the power. By installing and operating one the state would save \$8000 or \$10,000 per annum. Besides, live wires contiguous to the walls could be used to lessen the possibilities of escape. Power could be transmitted to other institutions for operating light machinery. A transformer has already been purchased to relieve the old one and we are preparing to extend the system to the new barn. the new barn.

Allow me to mention the following additional

handwher to mention the following additional seeded improvements without commenting upon them: A photographic outfit; an American watchman's time detecter; a private telephone system; sheds for stock while in pasture; radiators to take place of steam pipes in main building; prune and apple orchards; a self-binder; traction steam engine.

Tracy and Merrill.

At the time of the Tracy and Merrill outbreak every man on the roster was well experienced in his line. The armory was much better equipped than is the general impression. The fact is, the same thing could have happened at any time since the establishment of the

INCREASE OF CONVICTS penitentiary," the weak points being in the bad construction of the wall and insufficiency of the night guard.

Characteristics of Tracy.

Characteristics of Tracy.

Since my contact with criminals and my study of related subjects, commencing in 1894, when I became an officer in the Municipal Court of the City of Fortland, I have now met a man with so many strong points to qualify him for a successful criminal career as Harry Tracy. His quickness of apprehension and decision was Napoleonic. He had a nerve of steel. With him the taking of human life was a question of expediency only. His reckless, dare-detil exploits and hair-breaith escapes were to him diversion. In conversareckless, dare-devil exploits and hair-breatin escapes were to him diversion. In conversation with him he was very direct, and although devoid of much education he had a good use of language. He was specially fortunate in having intelligent and shrewd outside
help. We kept him much longer than had any
other prison. His devious career and ignominious death furnish a strong warning to minious death turnish a strong warning to all men who have any tendency toward out-lawry. Without a dollar of estate, with a reputation for crime only, while yet a foung man his sun set in darkness and his remains lie unhonored in a prison cemetery.

Cost of Trney and Merrill Chase, The expense of the militia during the chas-The expense of the militia during the chase of the fugitives amounted to about \$500 and was, I believe, paid from the militia fund. The bills of sundry persons contracted under the same circumstances amount to about \$200. Some men went in response to my call, others in posses called out by the Sheriff. It was decided that they could not be paid out of any of the appropriations for the penitentiary. I presented them in an informal way to the County Court of Marion County and their payment was refused. I did this in the interests of the claimants and of the state. As the County Coroner had held an inquest over the County Coroner had held an inquest over the bodies of the three murdered guards, the the bodies of the three motivered guarantees, the prosecuting Attorney had filed an information against Tracy and Merrill charging them with murder, and a warrant for their arrest had been placed in the hands of the Sheriff, it seemed to me that the county should join with the state in meeting the expense. The people was the property of the state of the the state in meeting the captal and possible of supplies of any kind, should be paid, as should also Superintendent Catron of the Walla Penitentiary. The amounts are small and I trust the Legislature, at your suggestion, will promptly provide for their pay-

The Law Should Be Amended.

The law should be so amended as to make the uperintendent responsible for the safe-keeping of prisamers. He is empowered to make the ules and to appoint subordinate officers. He rules and to appoint substitutate outcore. Its should have a corps of officers thoroughly in harmony with his policy. Then vigorous, progressive and successful endeavor is possible and best results are attainable. If, under these conditions, he falls in any particular, he should bear the blame, and justly so.

Increase of Guards.

I have deemed it prudent to put another day guard on the wall at its weakest place, which is where the flume passes through it. Also threngthen the night force by two additional strengthen the filest force by two nontrollinguards. They will stay upon the wall and act in conjunction with the guard who patrols the shops and premises within the wall. This intermural area is about eight acres in extent and contains the large shops, the laundry building, woodyard, etc. The wall must have been planned by some one who ig fored the fact that it is almost as importato keep outsiders from getting in as it is to prevent immates from getting out. There must be at least a thousand feet of it that any active man can get upon from the outside without help.

The Armory.

One of my first acts after entering upon th discharge of my duties was to request the captain of the guard to examine the armory captain of the guire to examine the armory and make his requisition for arms and equipments. The demand came for three 20-30 Winchester rifles, three riot guns and ammunition. They were promptly procured, and I have stood ready at all times to honor his squisitions. Since the outbreak I have purbased four more 30-30's, two double-barreled shotguns and one revolver. The guns in use shotguns and one revolver. The guns in use when I came into the office were, for the most part, fairly good, but, being soft-barreled, would not stand the stronger explosive ammu-nition of the present day. The best of them I am having put in good repair, so that we

Progressive Penology and Discipline Upon these subjects, I have nothing spe-cially different to offer from what I said in my last report. The construction of our buildings and system of labor preclude the introduction of many new and progressive methods, as classifying the inmates, teaching them trades, industrial training, etc. I have impressed upon the officers the importance of exercising care and good judgment, and general results indicate their skillful handling of the men. The merit and trusty systems should be continued. Reformatory work should be

Parole Laws.

Parole laws are working satisfactorily in many states. By their operation exemplary prisoners are permitted employment, under proper restrictions, away from the penitentiary. They and their employers must report at stated times. The proceeds of their labor, or a in and out of the prison. Recidivists should never, or exceedingly rarely, be paroled. Some states have a probation law for certain classes of first offenders which operates very much as the parole law does, the difference being that they may be paroled immediately after sentence is pronounced upon them, thereby keeping them away from the contaminating influences at the pententiary. Laws of the above character seem to demand a board of control. Perhaps the Governor. Superintendent and Warden might constitute such board and advise freely with the sentencing Judge.

Finances.

Finances. The financial statement follows: Amounts expended in maintenance of convicts and general repairs, including

road and new wing-

1	balaries of officers and employes.	227 7400	×
j	Meat Flour and feed Groceries, provisions and crockery Dry goods, problems and crockery	11 302	ã
i	Flour and feed	4 646	á
J	Groceries, provisions and crockery	6.039	ş
1			ä
1	Leather and Indines	7 200	- 26
1	Lifugs and medicine	0.109	ą
1	Continuity, postage, telephone		•
J	telegraph and box rent	201	è
1	Phillips, olis glass lives ate	25.60	
	Furniture and bedding	92	ä
1	Pintoware agricultural (marks		ľ
1	ments, and engineers' supplies.	1.547	ž
1	Lumber	191	
1	Fencing and fruit trees	38	
1	Litvestock	905	
1	Rent of land	4900	16
1	Lights and lamps	51.5607	ē
l	Menci of discharged convicts	434	ŝ
	Photographing convicts	967	
1	Expense not classified	3,335	
	Expense not classified	1,924	
1	improvements and renairs-	2020	G
	Paints, oils, glass, lime, etc	2,948	à
	New wing and fire protection-	117	É
	New wing and fire protection-		
	Engineers supplies	71	3
	Hardware	44	3
	Cement, sand, gravel, and labor	:38	Ä
	Drayage	. 3	٨
	Westerl for amounts		ä
	Total for quarter	10,353	3
	Earnings		ð
	General Prison Account		
	Unexpended appropriations, 1888	1. TONS	
	Public roads	7.40	ă
i	New wing and fire protection	324	ă
	aren ming ming the prosecution	Ars	ā
	Total	\$ 924	ā
	Appropriations 1901-1902-		Ľ
	For payment of salaries of officers		
	and employes, and for mainte-		
	nance and general and contin-		
	gent expenses of the Oregon		
	state penitentiary	\$84,000	Ä
	For payment of expenses of the		1
	management was a few and feet and		

general repairs, and improve ments at Oregon state pen-4 500 00 .\$89,424 48 Disbursements. Amount pald out as per report to Secretary of State—
Quarter ending March 31, 1991... \$11,251 64
Quarter ending June 30, 1901... \$250 25
Quarter ending September 30, 1901. 13,602 54
Quarter ending December 31, 1902... 12,191 31
Quarter ending March 31, 1902... 12,191 31
Quarter ending June 30, 1902... 9,103 64
Quarter ending September 30, 1902. 13,939 67 Balance remaining unexpended-1,484 11 749 80 16 99

SUSINESS ITEMS.

If Baby Is Cutting Teeth, and use that old and well-tried remedy, inslow's Soothing Syrup, for children It soothes the child softens the guma, Il pain, cures wind colic and diarrhoen.

TALES OF THE TOWN

B EING a physician, and a well-known some of the finest Loch Levan trout I ever seen, he told me. to believe that he knew something about the laws which a long series of Legislatures have spread upon the statute oks of the state. But apparently he a fishing expedition, and last Sunday he returned. Being asked for an account of his trip when he reached home, he said that, respecting the Sabbath day, as he had been brought up to do, he wanted to postpone the story.

That is why his friends gathered in his office yesterday to listen to an unvar-nished tale of hard luck. And this is it: "It took us two days to get to the ideal fishing grounds that a fool friend of mine-had told me about. It would have been more sensible to have gone ballooning or to have joined the Army at this time year, but I needed a midwinter ouding, and I took the tip. We pitched our camp in a wilderness and in an awful storm, but the third day we had fair weather and caught enough fish to give us an ap petite for dinner. The native population in the neighborhood took us for freaks, and one man asked us if we weren't doing it on a bet.
"But after that we struck a streak of

bad luck, both as regards catching fish and everything else. There was simply nothing doing in any line, except incidental comment on our situation by Charlie and myself, and both of us are sorry now that we spoke as we did. That is why I couldn't conscientiously tell you the story yesterday for I thought you might want to kno wwhat was said the night our shack fell in on us.

But Wednesday morning broke tolerably clear, and Charlie started into town to get a wagon to haul our belongings. was sitting out in the sun and thinking what the corner at Sixth and Washington streets looked like, when a red-haired, lanky, freekle-faced young man came along with a magnificent string of fish over his shoulder. It was a yard long and every fish was a beauty.

'Sonny,' I said, 'where did you get "He told me. He told me a long, long story of troubles in his family which had led him to take to fishing in order to support his father and mother, and their parents and a great many children and grandchildren. My heart was touched. 'I'll buy your fish,' I said, 'How much you want for them?'

"His original estimate was a little beyond what I thought even goldfish might be worth, but we finally reached an agreement, and he handed the string over to me. I put them in water, and when he went away I sat and watched them and weaved about them the stories that I inended to tell you boys when I reached Portland with them./ I had evolved some tales that Isaak Walton would have wept over, and just then an old man, stoopshouldered and sharp-eyed, with gray down which in an intermittent stream, hove in sight. He saw my string of fish and seemed to take an interest in them.
"'Catch 'em yourself?' he asked.
"'Sure,' I said.

"'Whereabouts?' he asked,
"'Oh, just around here,' I said. 'When?' he wanted to know. "'Well,' I told him, 'I guess you don't know much about fish if you think I

caught 'em more than a month ago.'
"He kind of chuckled, and poked the ish with his cane. "That's an Eastern brook trout, ain's

"I told him it was, but it was a guess on my part.
"'An', if 'I ain't mistaken, them are Graylings?' he went on.

"I just nodded then for I didn't want to claim all the piscatorial honors of neighborhood.

That's what I thought, he said. "And then he unbuttoned his vest, showed me a big nickel-plated badge on his left suspender strap, and told me that he was most distressed to death because he had to arrest me. The fact that I had personally caught the fish, he said, made me liable to a fine of \$200, or a of six months in the County Jall, because fish of that particular species are pro-tected under the laws of Oregon untitected under the laws of Oregon until April 1, 1994. I could not settle with him at the time, because I did not have money enough, but when Charlie got back I bor-rowed what he had and paid the man off. Also we gave him the fish, for which he

'Am I kicking? Not a bit. I got the vacation that I needed, and they-well, I guess they needed the money."

A YOUNG man whose credit is not all that it might be called at a bank the other day with a 30-day note for a small amount of money. The cashler of the bank looked at the note and then at the young man, and finally said:

"I would like to oblige you in this matter, Mr. Smith, but the rules forbid it. You will have to get an indorser. You can get one, can't you?"
"Sure," safd Mr. Smith.

And he went away, but it was only for few minutes. His best friend, whose financial status was not as good as his own, had been leaning against a lamppost only a block off, and this friend lost no time in putting his signature on the back of the paper. It was with some dignity, therefore, that the cashler was again called to his little window and handed

"It's indorsed all right," said Mr. Smith cashier noted that it was, but handed it back with a shake of his head. "I came very near to taking it on your own name," he said, "although that would have been against the rules. But now that there are two such names on it, I simply can't take it at all."

HOSE people who have the concession which controls the mining rights of the 200,000 square miles of Siberian land which make up the Tchoukotsk peninsula have done well to send Captain William N. Armstrong here to recruit the favored 100 who are to be permitted to prospect in Siberia. Captain Armstrong is a young man, with the physique of a Sandow, and he has spent most of his life north of the Arctic circle. He discovered Gold Hill, in Alaska, in 1897, and he is more at home in furs than he is in the tweeds he wears now about the Portland Hotel. He has a steady blue eye and a face so bronzed that one would pick him out of a crowd anywhere as a traveler out of the ordin

In discussing the prospects of his misin discussing the prospects of his mis-sion here yesterday, he said:
"I don't know of my own knowledge whether there is gold in Siberia or not, for I never saw any that came from there. But I am staking my personal fortunes with the others engaged in this venture, who think that when we begin to develop this great country the early days of California will be recalled, and that the whole world will be astonished at the discoveries. I have made only a superficial investigation, for I haven't had time to do more, and I am launched heart and soul in the enterprise which will give us Americans at least a chance to develop a country which the Old World has left "An' down at the bottom you've got neglected for centuries."

OREGON'S PROBLEM IN TAXATION BY PROFESSOR F. G. YOUNG, OF THE ST ATE UNIVERSITY.

The unanimity of the opinions on Ore- | state and local sources of revenue. This gon's problem of state taxation that have separation of state from local staxes recently been expressed by influential leaders and organizations is certainly gratifying. Governor-elect Chamberlain, some specify the enactment of an inhertures that a revision of Oregon's tax sysitance tax and corporation taxes as feamade necessary. Exceedingly auspicious is all this in taking up "the gravest problem free people can be called upon' to

Mirror changes in our system might be salutary if the system as a whole were fundamentally sound and needing only to have its principles more fully realized. But the general property tax, especially as Oregon has it, with common sources for state and local revenues, and with the same rules for assessing individual and corporate possessions, is condemned in theory and in practice. If we choose to retain our system with its essential fea tures intact and continue to apply only patchwork amendments, it will mean in adequate revenues for state and local jurposes, and yet rates of texation amounting virtually to the confiscation of the property of all honest taxpayers. Bed as our system is, with its rates of from 30 to 40 mills on the dollar, it is not so bad as it will almost certainly become if continued. In Chicago a few years ago under a system similar to Oregon's had been lowered so that they were only one-ninth of the market value of the property, and the rates were as high as \$3 mills on the dollar. "It was reported by the authorities of the City of Chicago that the assessments were upon a 10 per cent basis—in fact, it was shown that in many cases the current figure was The general property tax under primi-

tive conditions of industry was not so bad. But as the levy for state purposes became important and a large proportion of the personal property assumed the intangible form of securities—that is, eviintangible form of securities—that is, evidences of ownership or indebtedness—the a system of taxation for state and local general property tax as a system was purposes. The inheritance tax seems aimgeneral property tax as a system was doomed. Under most favorable conditions now it is a "system of confisca-tion tempered by favoritism," and liable to become "outright confiscation tem-pered by outrageous confiscation." American commonwealths have, how-

ever, been slow to part with it because It is so exceedingly difficult to get not a better system, but one that is fairly good. A proposed system might be incomparably better than the old and be rejected because it is only moderately good. Nothing is quite so bad, not even the general property tax, as a condition of chronic change or transition from one set of tax regulations to another. problem of rational taxation is rendered loubly difficult in America because of the constitutional obstacles, state and National, that generally lie in the way. Business has become National and even international while the tax jurisdictions remain limited to the commonwealths. Under such complications, legal and economic, the ideal in taxation is pretty much an "Iridescent dream," and the best available system for Oregon will be the fruit only of the most painstak-ing and scientific investigation. In the light of this character of the problem it is reassuring to have the suggestion for a tax commission.

co-ordinated taxes that will insure ade-quacy of revenues and will result in jusquacy of revenues and will result in justice among the taxpayers. It is not at all difficult, however, to outline the sallent features of such a system. In the new system we shall almost certainly see state taxation divorced from local taxation. There will be a separation of

would remove the motive on the part of the assessors to continue their mad race in lowering their valuations in order to keep down the obligations of their re Governor Geer, State Senator Fulton, and the Portland Taxpayers' League all urge that motive was obviated in this state years ago. But the arrangement making county expenditures the basis for the apportionment of state taxes is at best an arbitrary device; and, furthermore, tem would naturally bring into operation. the separation of state from local reve-In suggesting a tax commission they, by nues has additional justification in that implication, deprecate irresponsible tink- it makes easier the introduction in corering with our tax laws, and call for a competent inquiry into the basis of a system that modern economic conditions have tem of state and local taxation will be the dropping of intangible personalty from the list of the forms of property subject to taxation. Notwithstanding the fact that the law now makes such intangible personalty subject to taxation along with real estate and tangible personalty, it has almost disappeared from the Assessors' returns. Mainly as the possessions of women and children in the hands of trustees is it found by the Assessor. As it is, the farmer whose personalty is tangible must pay not only his share but also the tax that is evaded by the holder of the intangible personalty. The in-heritance tax and the corporation taxes are being utilized by the foremost commonwealths as partial substitutes the decaying personal property tax. With the inheritance and transfer taxes per-sonalty is reached at least once in a generation. With the tax upon the corporation which issues the securities the intangible property is gotten at indirectly and the security holder pays the tax which he now escapes through perjury. The modernized system of state and local taxation would thus assign to the state the revenues from the inheritance tax and from the general corporation taxes and possibly incorporation or franchise taxes. It would reserve the real estate tax for the counties, municipalities and minor civil divisions. The local taxes would also include license taxes, franchise taxes of municipal public serv-

ice corporations, and possibly a tax on professional incomes and an occupation or residence tax. The selection and the segregation of taxes achieved, we come to the really ple enough, but the adoption of it raises to realty as well as to personalty Shall it apply to direct relatives as well as to collaterals? Shall the rate be pro-portional or progressive? Shall there not be a movement to have the Federal Gov-ernment relinquish this source of reve-nue since it is more urgently needed by the commonwealths and is a growing re-source with them? It is, however, in the application of the corporation tax that we have the problem of problems. How to make the corporation pay its share of the taxes and yet not to burden it un-duly is the question of questions. The difficulties in regard to it seem to be multiplied. To mention only a few of the points: "What is the franchise of a corporation, and how shall it be estimated? Shall earning capacity or other criteria form the test of taxable ability? Shall we seek a method of assessment which even though only roughly approxi-mate, is certain, or a method which, while more subtle and delicate, involves arbitrariness? Shall all corporations be treated alike, or shall different classes be taxed at different rates? Shall pure husiness corporations be exempted or fa-vored? Shall foreign and domestic cortax commission.

The search must be for a system of Shall interstate corporations be treated accordinated taxes that will insure ade-

GABRILOWITSCH

After a short preliminary tour during the month of October in the Enst and Canada, Ossip Gabrilowitsch, the young Russian planist, whom Mr. Daniel Frohman has brought over as his musical attraction for the present season, made his New York reappearance at the Metropolitan Opera-House, and unquestionably scored an artistic success, of which any artist might well be proud. His rendition of Rhbinstein's famous "D Minor Concerto," which he studied under the personal guidance of his friend and master, the composer, was received by the public with the utmost enthusiasm, and the unanimitity of the New York critics in praise of his work on the following morning has seldom been equaled in that city. In nearly every case mention was made of the improvement over his work of the previous tour of two years ago, and the fact that he had broadened and mentally altered, was the subject they dwelt on at considerable length, and it can be said that no artist, except Padercwski, has started on an American tour under more flattering auspices than the young Russian planist, who, in addition to his New York work with the different orchestras, will be heard throughout the country in sixty (69) concerts and recitals, which will include a trip to the Pacific Coast, to be followed by an extensive tournee through the South.

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TWO STORES:

286 Washington St., r Woodard, Clarke & Co. 309 Morrison St. Near Meier & Frank Co.

tangible wealth plus franchise, (3) the to 5 P. M., 6.66; total precipitation since Sept taxation of the concern on a valuation | 1, 1902, 24.51 inches; normal precipitation since equal to the sum of the values of the Sept. I, 1962, 22.12 inches; excess, 2.33 inches; stock and bonds. The experience of total sunshing Jan. 11, 6:12; possible sunshing Fastern States in the taxation of trans- Jan. 11, 9:00; barometer (reduced to sex level) portation and transmission companies is demonstrating the special feasibility of the "franchise lax, or taxation by the unit rule." The third method of valuation of the corporation is used-that is the corporation is taxed on a value equa to the sum of the values of its stock and STATIONS. bonds. In the case of corporations like the great railroad, telegraph and express companies that extend through severa states so much of the entire property of the corporation is accredited to the taxing state as the length of mileage in that state bears to the entire mileage covered by the valuation. Such is the plan adopted 'n Massachusetts, Connecticut, Indiana, Kentucky, Ohio and probably elsewhere.

in harmony with the principles of economic science and that does not in any of its provisions violate the state or the United States Constitution there is still the work of recommending it to the voter. While the framers of a modern system of taxation may have it especially in mind to relieve the farmer and the owner of city real estate of their double burden of tax, yet they may insist on retaining the tax on intangible personalty. They cannot brook the idea that the holder of bonds and other securities should escape all direct taxes. Without the most careful and vigorous campaign of education on the ncidence of taxes we could not hope to hold the attention to the deeper and the truer results of the proposed system. Though tried again and again the personal property tax has produced not revenue but dishonesty and is converting us more and more into a nation of perjurers, In the work of revising our methods of taxation we face "both a scientific and a very practical problem." "Any system that is to give enduring satisfaction," says Professor Seligman, "must be at once in harmony with the principles of economic science and in accord with the feelings of justice of the average man. In a democracy like ours no reform can be a lasting one unless it responds to the ense of equity in the mass of the voters.'
The work of thoroughly adjusting a sys tem of taxation to the economic conditions in Oregon is a much more difficult one than would be the like work for a state of the Mississippi Valley. For there are elements of natural monopoly in Oregon's fieheries, Irrigation projects, in the utilization of her water power, in the exploiting of her timber resources; and there may some day be a similar monopoly in the control of her mineral wealth. The question of taxation in connection with those interests is but a part of the larger question of the policy towards monopoly. F. G. YOUNG.

Oregon Must Rave Her Own Policy.

After a system has been devised that is

DAILY METEOROLOGICAL REPORT PORTLAND, Jan. 12.-8 P. M.-Maximum

temperature, 42; minimum temperature, 29; oriver, reading, 11 A. M., 6.0 feet; change in 24 hours, -0.7 foot; total precipitation, 5 P. x. 173 Fourth Street Near Yamhill

PACIFIC COAST WEATHER. Wind Direction.
Valocity .
Precipitation
past 12 hrs.
Max temp.

42 0.00 12 NE
24 0.00 * SE
24 0.00 * W
30 0.06 * W
54 0.06 * W
32 0.60 00 Clm
48 0.00 * N
25 0.00 0 E
66 0.00 * SE
28 0.00 0 S
66 0.00 * S
28 0.00 S
28 0.00 S
67 0.00 S
88 22 24 0.00 C
88 25 0.00 S
88 27 S
88 28 28 0.00 S
88 28 Clear Cloudy Clear Cloudy Clear Cloudy Clear Clear Clear Clear Clear Cloudy Clear Clear Cloudy Clear Clear

WEATHER CONDITIONS Fair weather continues in the Pacific Coast States, with temperatures generally elightly below the normal.

The indications are for partly cloudy weath er in this district Tuesday, with continued lo

temperature.
WEATHER FORECASTS. Forecasts made at Portland for the 28 hour ending at midnight Tuesday, January 13: Portland and vicinity-Generally fair and continued cool; easterly winds.

Oregon and Washington-Generally fair; continued cool; easterly winds. Idaho-Generally fair,

EXAMINATIONS



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AMUSEMENTS.

MARQUAM GRAND THEATER— CALVIN HEILIG, Manager, calvin bights, January

CALVIN HEILIG Manager.
Thursday, Friday, Saturday nights, January
15, 16, 17, Matiner Saturday at 2:15 o'clock,
WARFIELD

-IN

"THE AUCTION SEB."

Under direction of DAVID BELASCO,
Prices-Entire lower floor, \$1.50, Balcony,
first 3 rows, \$1; second, 3 rows, 75c; last 6
rows, 5tc. Collery, 35c and 25c. Boxes and
loges, \$10, Seats are now selling.

CORDRAY'S THEATER—
Tonight and every night this week at 8:13, with Saturday matinee, Miss Fannie Curtis and a powerful company, in the romantic dramps, "DOWN BY THE SEA."

Management of Phil Hunt. New and up-to-date specialties. Splendid scenery. See the electrical storm at sea.

Prices—Evenlings, 25c and 50c, Matinee, 25c to any part of house; children, 10c.

Next attraction, "A GAMBLER'S DAUGHTER."

THE BAKER THEATER—
GEORGE L BAKER, Manager,
Phones: North 1976; Columbia 506,
A greater success than "The Christian."
Turned "hundreds" away at both performances yesteriay. Tonight and every night this week, matines Saturday.
"THE LITTLE MINISTER."
By J. M. Barrie.
Presented with careful attention to every detail, by the Neill Stock Company.
The Baker prices never change, Evening, 15c, 25c, 50c; matiness, 10c, 15c, 25c.
Next week—"FOR FAIR VIRGINIA."

AUCTION SALES TODAY.

By the Ford-Wilson Auction Co., at Kerby st., 10 A. M. Lower Albina car. Wils & Ford, auctioneers. At Baker's auction rooms, cor. Alder and Park. Sale at 10 A. M. Geo. Baker & Co.,

MEETING NOTICES.

MRETING NOTICES.

Joint installation of officers of Ellison Encampment, No. 1, and Golden Rule Encampment, No. 28, L.O. G. P., this (Tuesday), evening, Jun. 13, at 1.36 of clock. Members of the Patriarchal branch of the order and their families only invited to attend.

CHAS. GRANAM, C. P.
E. E. SHARON, Seriba.

JOSEPH MANAGHAN, C. P.
W. A. WHEELER, Scribe.

ing this evening at 8 o'clock Work in 4th, 5th and 6th degrees. By order

VEN. MASTER. MULTNOMAH COUNCIL, NO. 1481, ROYAL ARCANUM.—Regular meeting this (Toesday) evening. Auditorium Hail, 8 o'clock. All members and visitors cortains increased.

dially invited.

JERRY BRONAUGH, Sec. HAWTHORNE LODGE, NO. 111, A. F. & A. M.-Special communica-tion of Hawthiene Ledge this (Tusa-day) evening at 7:30 o'clock. Work in E. A. degree, All E. A. cordially F. GLAFKE, JR., Sec.

DHED.

BROWN-In this city, Jan. 12, 1903, at the family residence, 354 Harrison at., Moses R. Brown, aged 5d years, 9 months and 15 days, Funeral notice hereafter. San Jose, Cal., and Albany, Or., papers please copy.

J. P. FINLEY & SON, Progressive Funeral Directors and Embalmers, cor. 3d and Madison atreets. Competent lady ass't. Both phones No. 9. EDWARD HOLMAN, Undertaker, indy assistant. Both phones No. 507.

NEW TODAY.

MORTGAGE LOANS On improved city and farm property. Building loans. Installment loans. WM. MACMASTER, 311 Worcester block.

BUSINESS LOTS FOR SALE At moderate prices, with decided advantages, in the new genter of Oak and Fifth sta, on car line, and opposite H. Weinhard block, F. V. Andrews & Co., Hamilton block.

MORTGAGE LOANS Title Guarantee & Frust Co.

Farm and City Loans

On reasonable terms and installment payments. W. H. FEAR, Falling Building. WE WOULD EMPHASIZE

This fact: We wish to CUBA Customer of the Ploneer Morrison-Street Fuel Company. Either phone

Portland Homebuilding Co. Portland Homebuilding Co.

Builds homes only at University Park. You select a bot 50k100, and pay down 15 and pay 35 monthly till your turn comes to set a home after which you pay 85 monthly and 5 per cent simple annual interest on what you owe. Each principal payment reduces the interest accordingity. Each home costs \$1000 including \$200 for the lot. Contracts are issued in series of 100. When there is paid to the company \$1000 by all the members. They are called together to determine who shall get the money with which to build a home. The one who gets the money pays to the others 6 per cent interest on the amount each has paid of the \$1000 loaned, therefore each member gets 5 per cent interest on his money until he becomes a horrower himself. Each member also gets the increases in the value of his lots from the day he pays down his first \$3. For further particulars call on or address.

FRANCIS I MERENNA, Agent,

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