TAXES ON ESTATES

Only on Property Appraised at Over $10,000.

LAW IS IN EFFECT THURSDAY

Executors Must Collect Tax and Pay Into State Treasury—County Courts Must Notify State Treasurer.

SALEM, Or., May 17.—(Special.)—One of the important acts of the last Legislature which will go into effect on May 21 is the inheritance tax law. All county courts and administrators will be governed by the new law, but a large majority of the estates which will hereafter be probated will not be subject to the tax.

The tax applies only to estates with an appraised value of more than $10,000 and the tax is to be collected only upon the excess of $5000 that may go to any one person. In the case of an inheritance by an uncle, aunt, nephew or niece the tax will apply to the excess of $2000 passing to any one person. On bequests to relatives farther removed or to strangers the tax will apply to the excess of $500 passing to any one person.

A majority of the estates that come within the jurisdiction of the county courts of this state are appraised at $10,000 or less. Inheritance amounting to more than $5000 are comparatively few, and when that amount has been deducted for each heir the remainder, in most cases, will not form the basis for a very large tax.

The inheritance tax law applies to all property coming within the jurisdiction of the Probate Courts of this state which shall pass by will or statutes of inheritance, or by deed or gift in contemplation of death or intended to take effect after the death of the grantor, gifts to charitable institutions excepted. The section of the law prescribing the rates of taxation is as follows:

Rates of Taxation.

"When such inheritance, devise, bequest, legacy, gift or beneficial interest to any property or income therefrom shall pass to or for the use or benefit of any father, mother, husband, wife, child, brother, sister, wife or widow of a son, or the husband of a daughter, or any child or children adopted as such in conformity with the laws of the State of Oregon, or to any person to whom the decedent for not less than ten years prior to death stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock, in every such case the tax shall be at the rate of 1 per centum upon the appraised value thereof received by each person; provided, that any estate which may be valued at a less sum than $10,000 shall not be subject to any such duty or tax, and the tax is to be levied in above cases only upon the excess of $5000 received by each person.

When Further Removed.

"When such inheritance, devise, bequest, legacy, gift or the beneficial interests to any property or income therefrom shall pass to or for the use or benefit of any uncle, aunt, niece, nephew, or any lineal descendant of the same, in every such case the tax shall be at the rate of 2 per centum upon the appraised value thereof received by each person on the excess of $2000 so received by each person. In all other cases, the tax shall be at the rate of 3 per centum upon the appraised value thereof received by each person, body politic or corporate, on all amounts over $500 and not exceeding $10,000; 4 per centum on all amounts over $10,000 and not exceeding $20,000; 5 per centum on all amounts over $20,000 and not exceeding $50,000; 6 per centum on all amounts over $50,000."

Although not all inheritances will be subject to the tax, the new law is in some respects applicable to all estates, for it is not until after appraisement that it can be determined whether an estate comes within the limit prescribed by the act. Taxes take effect immediately upon the death of the decedent and are payable eight months later, but conditional bequests are not subject to the payment of the tax until the beneficiary comes into possession of the property.

Executors and administrators are required to collect the tax and pay it over to the state treasury, taking duplicate receipts and filing one with the county court. A 5 per cent discount is allowed upon all inheritance taxes paid within eight months and interest at 6 per cent is charged upon amounts not paid in eight months and 8 per cent if the delay be without unavoidable cause.

Appraisers Are Appointed.

Under the new law the county courts must notify the State Treasurer of the admission to probate of all estates that may be of the value of more than $10,000. Appraisers are appointed in the usual manner, but a copy of the appraisement must be sent to the State Treasurer, and any person interested may object to the appraisement and have the County Court appoint one or more appraisers to make a further estimate of the value of the property. The County Court may also appoint appraisers at any time upon its own motion. Prosecuting attorneys must, upon the request of the State Treasurer, bring such proceedings as may be necessary in order to discover property subject to this tax or to compel payment of any sums that may be due.

Correct Record Kept.

Each County Judge or County Clerk must keep a complete record of all estates admitted to probate, which records must be kept in books to be furnished by the Secretary of State. On the first day of January, April, July and October, of each year, the County Court or Clerk must make a report to the Secretary of State and the State Treasurer of all the matters entered in the books furnished by the Secretary as provided above. Recorders of Deeds must at the same times make reports of all conveyances that appear to have been made in contemplation of death or to take effect after death.

All decisions of the County Court on the appraisement or other final matters may be appealed to the Circuit Court and thence to the Supreme Court. Secretion of a will or failure to prove a will is punishable by a fine of $500 or imprisonment for one year, and it is made a crime for an appraiser to take compensation or reward from any executor, administrator or person liable to pay the inheritance tax.

ACTIVITY IN BLUE RIVER.

Stamp Mill to Be Put In on the Sunset Mine.

EUGENE, Or., May 17.—(Special.)—Following the contract for extensive improvements on the Lucky Boy mine in the Blue River district, the news is now given out that the Sunset mine, in the same district, will begin systematic development. A stamp mill will be put in to test the richness of the ore in a practical manner, and work will be prosecuted in the tunnels so as to open up the ledge in a manner to work systematically.

Edward F. Gillett and W. H. Dodge, of Seattle, who recently purchased this mine, are practical mining men, and are going to work with this mine in earnest. Mr. Gillett has decided to move his family from Seattle to Eugene to be conveniently near his work.

The Blue River district is attracting more attention this Spring than ever before, and much prospecting and development work will be done during the season.

TAP RICH TIMBER.

Santa Fe Will Build From Eureka Southward.

SAN FRANCISCO, May 17.—President Ripley, of the Santa Fe, returned today from Eureka, in the northern part of the state. Mr. Ripley said the Santa Fe would build from Eureka southward, and if traffic arrangements could be made with the California Northwestern, the track-laying would cover about 100 miles.

The probability of reaching an agreement with the California Northwestern, however, is weak, and he declared that the company is preparing to come to San Francisco Bay independent of possible affiliations.

The new road will tap one of the richest timber sections in the state.

Was a Coast Pioneer.

BAKER CITY, Or., May 17.—(Special.)—W. A. Hamm, an old pioneer of California and Oregon, died at his residence in this city at 10 o'clock Friday night. Mr. Hamm was born in New Brunswick on the Bay of Fundy, 73 years ago.

He sailed around Cape Horn to California, in 1849, where he engaged in mining, with the hardy pioneers of that day. In the early days of San Francisco he was an extensive property-owner. At one time he owned the lot upon which the Chronicle building now stands.

In June, 1865, Mr. Hamm was married and the following year he came to Oregon and settled at Canyon City, where he engaged in placer mining. Later on he moved to this city, where he has resided with his family for more than 30 years.

He is survived by his wife, two sons, W. G. and U. S., and two daughters, Mrs. Abbie and Ida Coleman. A nephew, W. J. Hamm, is the only relative outside of his immediate family residing in the United States.

Banker Once River Captain.

M'MINNVILLE, Or., May 17.—(Special.)—The First National Bank is making extensive repairs. The whole front of the building will be changed. The opera-hall, up stairs, will be renovated. Several office rooms will be fitted up in the front part of the upper story.

Captain Jacob Wortman, president of the bank, is one of the last of the old steamboat captains. Only he, Captains James Wilson, Joseph Miller and Captain Pease are living of the old-timers. Captain Wortman began his career on the old Oregon. He ran for 12 years on the river, until 1865. He was a merchant for 20 years. Next he went into the banking business, which he has successfully followed since 1885.

Eugene to Vote on Sewer Bonds.

EUGENE, Or., May 17.—(Special.)—A special meeting of the City Council was held last night for the purpose of considering the matter of the proposed issue of sewer bonds for the construction of the Jefferson-street sewer. An ordinance was passed providing for a special election, to be held for the purpose of voting on the question of issuing bonds, thus giving the voters authority to express their choice.

The assessment on the new 16-inch sewer was reduced from one-half to one-third the cost.

Attempt to Burn Lumber.

NORTH YAKIMA, Wash., May 17.—An attempt was made here this afternoon to burn the lumber yard of A. E. Larson, situated among a number of frame warehouses on the west side. Kerosene had been poured over a pile of flooring boards and set fire, but was discovered by a person who happened along at the time and put it out.

A strong wind was blowing, and had the fire got started well a conflagration could not have been averted.

Governor Spoke at Eagle Memorial.

ASTORIA, Or., May 17.—(Special.)—Astoria Aerie, Fraternal Order of Eagles, held its first annual memorial service this afternoon, only members of the order and their families being in attendance. An interesting and appropriate musical and literary programme was presented, the principal feature being an address by Governor Chamberlain. A committee was appointed to decorate the graves of the deceased members on Memorial day.

Delegates to State Fair Club.

BAKER CITY, Or., May 17.—(Special.)—At a meeting of the Women's Lewis and Clark Club held at Elks' Hall yesterday afternoon the following delegates and alternates were elected to attend the state convention at Portland, May 21:

Delegates, Mrs. Josephine Ison, Mrs. Joseph Barton, Mrs. C. A. Johns; alternates, Mrs. Anna Kinnison, Mrs. Celia Olmstead.

Band Will Greet Hermann.

M'MINNVILLE, Or., May 17.—(Special.)—Hon. Binger Hermann will speak here Tuesday. Everything is being done to give him a hearty reception. He will be met by a committee and the band and escorted to his place of entertainment.

Jim Hill in Seattle.

SEATTLE, May 17.—J. J. Hill, president of the Great Northern Railroad Company, arrived in Seattle this evening in his special car.

DONOR OF AN INDUSTRIAL SCHOOL TO HOMESTEAD

CHARLES M. SCHWAB, PRESIDENT OF THE STEEL TRUST.

DROWNED IN OWN WELL

OLD LADY COMMITS SUICIDE NEAR OREGON CITY.

Mentally Unbalanced, She Evades the Watch Kept Over Her by Her Family.

OREGON CITY, Or., May 17.—(Special.)—Laboring under the impression that she was in the way and a burden to her relatives, Mrs. S. J. Fancher, aged 68 years, who resided on the New Era road and about three miles from this city, ended her life last night by drowning in the well on her farm.

County Coroner Holman was summoned this morning and conducted an inquest over the remains. The jury returned a verdict of suicide committed while temporarily insane.

The deceased woman has resided in this county for many years, and is survived by two sons and a daughter, her husband having died several years ago. Some time last night she slipped from the home, and, attaching a rope about her waist, jumped into the well near the house, where her body was found this morning. She has been considered mentally ill for some time, and the family had watched her movements.

The remains will be given burial Monday after services conducted at the late home.

CAMPAIGN IN LINN.

Rallies Are to Be Held in All Parts of the County.

ALBANY, Or., May 17.—(Special.)—The Republican campaign, which was so successfully [illegible] in Albany last Tuesday by Mr. [illegible]ann will be pushed vigorously from now until the 1st of June. A number of Linn County speakers will take the stump, and at least one from Marion County will speak in Linn County. Hon. Percy R. Kelly will be the principal speaker during the canvass here.

A recent trip through the eastern part of the county shows the need of some energetic work in Linn County. Not that Mr. Reames is making any friends here, but that a deplorable spirit of disinterestedness seems to possess the voting community. Half of the men met in the eastern part of the county said they did not expect to visit the polls on June 1, and seemed to take no interest whatever in the Congressional election.

There is a possibility that the confidence of success which imbues the Republicans in this district may be the means of the defeat of their candidate. The opinion here seems to be that a Democrat seldom oversteps the party lines and never fails to vote. However, this may be, the Republican organization in Linn County realizes that this year an active campaign is needed, if ever one was required in this erstwhile Democratic county. For that reason some of the leading Republicans have been engaged to take the stump for Mr. Hermann, and an earnest effort will be made to drum out a full party vote, and prove that Linn County may hereafter be classed among the Republicans ranks.

The itinerary for the Hermann campaign in Linn County is as follows:

Oakville, May 20, 7:30 P. M.—Hon. P. R. Kelly, Hon. N. M. Newport.

Harrisburg, May 21, 7:30 P. M.—Hon. P. R. Kelly and Hon. Tilman Ford.

Brownsville, May 22, 7:30 P. M.—Hon. P. R. Kelly and Hon. George W. Wright.

Halsey, May 22, 7:30 P. M.—Hon. Tilman Ford and Hon. Gale S. Hill.

Mill City, May 26, 7:30 P. M.—Hon. P. R. Kelly and Hon. Gale S. Hill.

Scio, May 27, 7:30 P. M.—Hon. George W. Wright and Hon. N. M. Newport.

Sodaville, May 28, 7:30 P. M.—Hon. P. R. Kelly and Hon. Gale S. Hill.

Lebanon, May 29, 7:30 P. M.—Hon. P. R. Kelly and Hon. George W. Wright.

BLIZZARD IN MONTANA.

Loss of Sheep Will Be Very Considerable.

BUTTE, Mont., May 17.—Reports tonight tell of a general snow storm prevailing today and tonight throughout Montana. In the Eastern sections of the state the snow is wet, and unless the temperature should fall the storm will benefit the crops and the range.

In the north, however, a blizzard has been raging since 7 o'clock this morning, and the Great Northern Railway Company is experiencing considerable difficulty in the operation of its trains.

Stock is suffering greatly, and considerable loss among the sheep, now in lambing period, is threatened.

DUEL WITH KNIVES.

Intoxicated Italians Quarrel With Fatal Results.

Whatcom, Wash., May 17.—Thomas McManor tonight killed Mike Romano, an Italian, in a drunken quarrel, which occurred four miles from this city.

The men fought a desperate duel with knives, McManor stabbing his opponent to the heart. He is in jail.

Birthday Party of a Baptist Church.

ALBANY, Or., May 17.—(Special.)—The members of the First Baptist Church of Albany held a jubilee in honor of the 36th anniversary of their organization here. A general good time was had, and Mrs. Rufus Thompson, a daughter of Dr. R. C. Hill, the pioneer founder and first pastor of the Baptist Church in Albany, read a very interesting paper describing the growth and development of the church.

The pastors of the Baptist Church in Albany since its organization have been: Revs. R. C. Hill, W. J. Crawford, T. G. Brownson, L. J. Trumbull, George W. Hill, C. H. McKee, M. M. Lewis, Ronald McKillop, A. J. Sturtevant and W. W. Davis, the present pastor.

FLAGGED EVERY TRAIN.

Worry Over Imagined Collision Upsets Reason.

BOULDER, Mont., May 17.—Alex Waymire has been sent to the insane asylum. He was employed on the Great Northern at the Boulder tunnel. He conceived an idea that a freight would meet the express in the tunnel.

He flagged every train that came along. His mania became so intense that it upset his reason on other things.

NORTHWEST DEAD.

Death of Mrs. A. L. Chipman.

BAKER CITY, Or., May 17.—Mrs. Aledia Leydon Chipman, wife of Samuel Chipman, died at St. Elizabeth's Hospital yesterday evening from the effects of a surgical operation which she underwent several days ago.

Her husband and one daughter, Miss Cora Chipman, a teacher in the public schools of this city, survive her.

Death of J. H. Bartmess.

BAKER CITY, Or., May 17.—(Special.)—John H. Bartmess, aged 48 years, died at his residence in this city yesterday afternoon of apoplexy. Mr. Bartmess was born in Covington, O., but came to the Northwest during his boyhood. He was an active member of the Knights of Pythias, which order conducted the funeral exercises this afternoon.

Sunnyside Wins From Cactus.

FOREST GROVE, Or., May 17.—(Special.)—The Sunnyside Woodmen team, of Portland, defeated the Cactus nine, of this place, by a score of 8 to 3, here today. This is the first game the Cactus team has played this year.

Cathlamet Won From Astoria.

ASTORIA, Or., May 17.—(Special.)—A game of baseball was played here this afternoon between the Astoria and Cathlamet nines, and was won by the latter by a score of 6 to 4.

Anniversary of Epworth League.

At the Grace Methodist Episcopal Church yesterday the 14th anniversary of the organization of the Epworth League in the Methodist Episcopal Church was observed. In the morning the pastor delivered a sermon upon the words: "Watch ye; stand fast in the faith; quit you like men; be strong," emphasizing the type of Christian personality for this age, especially the heart and brain power for the solution of the problems by the Christian Church. In the evening the League had charge, and addresses were made by Messrs. Alshaw, Drill, Eberhardt, Dick, Godfrey and Carlisle, upon the church, business, education, citizenship, the student's volunteer movement and "John Wesley, a Model for Epworthians." These addresses were fresh and terse, and comprehensive, and won much praise for the young people. The music was inspiring, and the church was beautifully decorated for the occasion. The Epworth League of this Church is one of the largest and most active in the Pacific Northwest, and meets every Sunday evening at the hour of 6:45.

It has been carefully estimated that the number of missionaries who have laid down their lives in Africa is 190.

KILLED IN WRECK OF CAR

TACOMA YOUNG MAN CRUSHED UNDER THE TRUCKS.

Car Leaps the Track, and Is Saved From Total Destruction by a Big Tree—Several Hurt.

TACOMA, Wash., May 17.—At 6:45 o'clock tonight a heavily loaded car from Point Defiance Park jumped the track at South Seventh and C streets, throwing off the people standing on the front platform and crushing to death Gilbert Farr, night clerk in the Tacoma Hotel, beneath the trucks. Three passengers were more or less seriously injured, as follows:

Arthur Lord, aged 21; face badly bruised and injured internally.

James Doan, face and scalp wounds.

Roy Elmendorff, back strained.

Motorman Olen was badly shaken up and obliged to go home.

The car, after jumping the track, struck a big maple tree at the curb with great force, which prevented it going over an embankment. After the car had been taken to the barn, it was found that the accident was caused by a broken axle just inside the hub.

Farr's relatives live at Leavenworth, Kan.

CAVE-IN CATCHES MINERS.

Three Are Entombed in a Montana Drain Drift.

HELENA, Mont., May 17.—By a cave-in of the drain drift at the Eglanol placer, in Lincoln Gulch, four miles from Helena, three miners were entombed. It is not known whether they are alive or not.

A shaft is being sunk beyond the cave with the hope of rescuing them. The men are Henry Miller, Tom Persell and one unknown. The Coroner has gone to the scene.

The drift was being driven to drain the placer of water. It was in 2200 feet. The only hope for the men beyond the cave is that the passage is not entirely choked, so

INTEREST IN THE GUARD

Secretary Root Gives Attention to Rifle Practice.

OREGONIAN NEWS BUREAU, Washington, May 17.—War Department officials are much pleased to read the recent editorial in The Oregonian upon the subject of employers and the National Guard. Secretary Root and Assistant Secretary Sanger want just such arguments as that from prominent newspapers all over the country for the good effect that it will have upon business men regarding the National Guard organization.

While the War Department has been heretofore somewhat interested in the National Guard, it has only been in a rather perfunctory manner, and no active steps have been taken by the head of the War Department to arouse interest in the militia of the country.

Secretary Root is the first Secretary that has given a great deal of attention to the National Guard. It was undoubtedly his efforts that secured the passage of the Dick militia bill during the last Congress, under which great improvements are expected in the National Guard. Secretary Root takes an interest in the different state organizations, and the rifle practice, which has heretofore been a matter of state competition, has, under his direction, been Nationalized and not only the militia but the Army and Navy and Marine Corps are interested.

Of course, when the head of the War Department takes so much interest in any feature of Army and military affairs, the officers of the Army under his direction are obliged to do likewise. Not only that, these officers have interested themselves personally and they begin to see that there are great possibilities in the organization of the National Guard and its improvement as an auxiliary for the regular Army, and as the second line of defense in case of National emergency.

The General Staff, when it is organized, will give a great deal of attention to militia matters, and the War College Board, which is now the nucleus of that staff, is already paying much attention to the militia. This is because there is a forcible Secretary of War encouraging and insisting that the militia must be organized and trained and equipped so as to form a part of the real strength of the Army of the United States.

ANY LAND WILL DO.

Eagerness Shown for Any Public Land, However Poor.

OREGONIAN NEWS BUREAU, Washington, May 17.—Whenever the Government announces that it is going to "open up a tract of land," no matter whether the land is valueless or worth $10 an acre, there is always a rush, and pretty much everything that is opened to entry is taken up. Next month, under a decision of the Supreme Court, the General Land Office will throw open a large tract, 20 miles in width and 230 miles long, lying along the line of the Santa Fe Railroad, in Southern California. The land is arid, and practically worthless until it is irrigated, and for the present, at least, there is no intention on the part of the Government to build an irrigation system in that vicinity.

Years ago, when grants were made to the Southern Pacific and to the Atlantic & Pacific Railroads, the grants to these two lines crossed in the section in question, extending from The Needles, on the California-Arizona border, westward to Mojave, Cal. The Government reserved the even sections within this district, and the odd sections were evenly divided between the two railroads. The Atlantic & Pacific Company having failed to construct its line, its grant, under a decision of the United States Supreme Court, reverts to the Government.

It is a fact that most of the even sections within the limits of the proposed opening have never proven attractive to settlers, and are, for the most part, still vacant, notwithstanding the fact that the towns of The Needles, Blake, Amboy, Klondike, Ludlow, Baggett, Barstow, Kramer and Rodrigue lie along the line of the Santa Fe, which traverses the entire territory.

Information recently received at the General Land Office indicates that there is to be a heavy demand for the lands when opened, and preparations are being made to have the opening conducted in an orderly manner. Nevertheless, the Department is at a loss to understand why there should be this demand for arid land, which will, in all probability, never be reclaimed except by private enterprise, and more particularly when there are so many vast tracts of fertile public land yet unsettled upon in many of the Western states, and particularly on the Pacific Coast.

Hermis Brings $60,000.

NEW YORK, May 17.—Hermis, the champion 3-year-old of 1902, has been sold by L. V. Bell to Edward R. Thomas, son of the late Sam Thomas, the most recent newcomer on the turf. The price paid by Mr. Thomas is reported to be $60,000, which is possibly the largest ever realized for a horse in training in the United States.

Cycle Races in Berlin.

BERLIN, May 17.—The chief cycling event of the season, the Golden Wheel of Freidonu, 100 kilometers, occurred today, and was won by Roble of Munich in 1:27:48. Jimmy Michael, of Wales, was third in 1:30:52.

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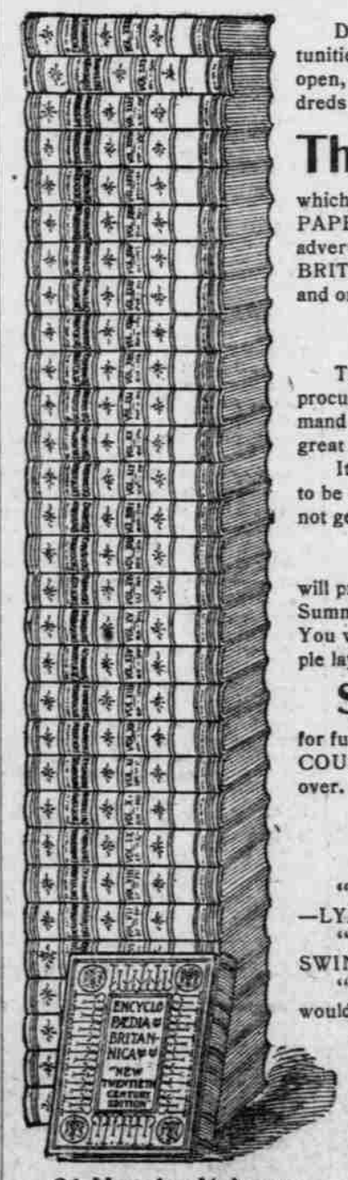

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