WITH THE CITY

Early Edition of The Oregonian Greatly Appreciated in Valley Towns.

ARRIVES FOR BREAKFAST

Cottage Grove, Formerly Served in Four Days, Now Gets Paper in Six Hours-Expressions of Approval From Various Places.

In 1865 The Merning Oregonian was de-livered in Cottage Grove, 144 miles from Portland, four days after the date of ke-gue, carried by stage traveling night and day. Yesterday morning the people of Cottage Grove received their Oregonians ne to read them at the breakfast

The change in schedule of the Southern Pacific Railroad, whereby train No. 13, leaving Portland at 1:30 A. M., carries an early edition of The Morning Oregonian to towns in the Willamette Valley, is meeting with general approbation. Exprescointa indicate a universal appreciatio of the improved service

of the Improved service.

The feature that appeals to all the towns in the Valley as far as Cottage Grove is the fact that they can have The Oregonian by breakfast time. Salem has waited 30 years, since the Southern Pacific was completed, to get The Oregonian before breakfast. The new train arrives there now about 4 o'clock. Eugene re-joices that the new schedule gives it prac-tically three-quarters of a day advantage. Grants Pass is glad that it is 24 hour nearer Portland. A Medford man says h

nearer Portland. A Medford man says he is convinced that "verily, the world doth move," when he can read The Oregonian the same day it is published.

Heretofore the remote towns of the Valley could not receive The Oregonian till the day after it was issued. The hearer places received it late on the same day of issue. Now The Oregonian is delivered at Ashland, a few miles this side of the California line, at 4 in the afternoon of the same day it is printed. People of Salem, Albany and Engene can have the paper Albany and Edgene can have the paper delivered before breakfast, and can read it at the same time it is being read in Portland.

The greatest feature of all connected with this early edition is the fact that the farmers on the rural routes in the Valley can have The Oregonian before noon of the day it is printed, and thus a link is forged in the chain binding together the people of the city and the country.

people of the city and the country.

The merchant of the small town up the Valley can have the full market report before opening his store for the day, and trade is thus brought into close relations throughout the Valley. The consensus of opinion from the towns served by The Oregonian's early edition is that a new m started in journalism in the

THINKS THE WORLD MOVES

Medford Resident Hails Change as Sign of Progress.

MEDFORD, Or., May 17 - (Special.)-To MEDFORD, Or., May 17.—(Special.)—To read a daily paper from Oregon's metropolis on the date of issue has been the pleasure of Medford's residents today. The changing of the Southern Pacific's train schedule, which went into effect today, is hailed with delight by the readers of The Morning Oregonian, a luxury not before accorded to those living south of Roseburg. The service is now highly improved over that of former schedules.

mer schedules.
One who has long been a reader of The Morning Oregonian, but who had missed the notice of the change in train sched ule, on being asked how he liked to read the Sunday paper on Sunday, insisted there must be some mistake, as it was impossible for the paper to reach here so soon. Upon being apprised resent arrangement, he said, "At last the world verily doth move."

MARKS AN EPOCH AT ASHLAND Delivery of Oregonian on Day of Issue Will Increase Prestige.

ASHLAND, Or., May 17.—(Special.)—
Ashland subscribers got double service from The Morning Oregonian today. Saturday morning's paper was
delivered as it usually is between 8
and 9 o'clock this morning, and this
afternoon at 4 o'clock the big Sunday
morning issue reached here marking
a new epoch for metropolitan daily
newspaper subscribers in this section
in giving them the news on the day
of issue. This imnovation is brought
about by the new schedule of Southern Pacific passenger train No. 13, going into effect today.

ng into effect today ing into effect today.

Ashland people take to the improved mail service and welcome its inauguration. Incidentally, it will greatly increase the popularity ant prestige of The Oregonian, which now reaches here 17 hours ahead of all competitors.

MORE POPULAR THAN EVER Editor of Polk County Observer

Roseburg Takes to Idea of Having Oregonian in the Morning.

ROSEBURG, Or. May 17 .- (Special.) ROSEBURG, Or. May 11 — (Special)
—The arrival of The Oregonian at 8:48
this morning, the day of issue, instead
of at 5:30 in the evening, was the cause
of much favorable comment among its
subscribers and the citizens generally to this city. The Oregonian has always been in the lead in Roseburg, as compared in the lead in Roseburg, as compared with other outside papers, but this latest departure, whereby Roseburg citfaens can secure the paper on the morn ing of the day it is published, will make The Oregonian more popular than ever in this city and county.

makes it possible to get the paper here early, is a great advantage to the business and professional men and those occupying official positions. Herefore the paper arrived in the middle of the forenoon when men were busy. Now they get it in time to read it before going to work. Merchants will now have the full market reports before opening their places of business in the morning. As a consequence of

this improved service, the circulation of The Oregonian is rapidly increasing, a number of new readers having been added to the list as soon as the announcement was made that the paper

would be brought here early.

Ever since the Southern Pacific was completed to Salem, over 30 years ago, the people have earnestly desired an early train which would bring The Oregonian here before breakfast. They are therefore gratified over the change in train schedule. in train schedule

WHEN IT WENT BY STAGE

R. M. Veatch Has Been Reading The Oregonian Since 1865.

COTTAGE GROVE, Or., May 11.—(Special.)—The new train schedule, which admits The Oregonian being delivered here, 144 miles south of Portland, in time for breakfast reading, is greeted with marked pleasure by its readers. The people see in this another stroke of progress for Oregon. They recognize that with each advancement of this kind the relations of the people with the state and world hap-

the people with the state and world hap-penings are closer cemented. Following are some of the expressions:

James Hemenway—By virtue of the new schedule one is justified in the assertion that we are taking on metropolitan ideas. Think of being on a par with the citizens of Portland, with reference to reading

of Portland, with reference to reading The Oregonian!

C. H. Burkholder—I look upon The Oregonian as the greatest newspaper in the West. Years ago I gave up the idea of getting along without it. Now I can have it for breakfast, a most appetizing relish.

*R. M. Veatch—I have taken The Oregonian nearly all of the time since *6. when it cams to us here by stage. I don't remember how many days it took from Portland here, but I think about four. The stage traveled day and night. At least it stage traveled day and night. At least it took a number of days. In the Winter time it was no telling when we would get it. I certainly will enjoy The Orego-nian for breakfast.

WORLD'S NEWS AT BREAKFAST

First Time Albany Has Been Able to Enjoy This Luxury.

ALBANY, Or., May 17 .- (Special.) -- The Al-BANY, Or., May II.—(special.)—The Oregonian at breakfast was an agreeable innovation in Albany this morning. To receive The Oregonian in the morning has long been a desire of Albany people, and the new train service is accordingly greatly appreciated. Favorable comment was heard everywhere. The full effect of the change will not be apparent until the investigation of the change will not be apparent until the succeeding week days, when the Al-bany man will for the first time have the news of the world at his breakfast table. The new service means the most to the large number of subscribers on Albany's six rural routes, for the paper, now reaches here in time to go out on the routes on the day of issue instead of one day late, as heretofore.

The Oregonian has long been the most

popular paper circulated in Linn County new service will increase Its

STREET SALES MUCH LARGER

Eugene People Read Oregonian Long Before Breakfast.

EUGENE, Or., May 17 .- (Special.) - The people of Eugene were reading their Oregonians this morning long before breakfast and the papers were in the hands of the outlying subscribers by the hands of the outlying subscribers by the time the Portland papers published yesterday afternoon were distributed. This change in the arrival of The Oregonian, bringing it here at 5:44 A. M., instead of in the afternoon, gives the subscribers an advantage of practically three-quarters of a day over the old schedule.

The new service is the subject of most favorable comment on the streets and

favorable comment on the streets, and will doubtless make Eugene, which has will doubtless make Engene, which has always been a strong Oregonian town, still more so. The street sales reported today were unusually good, both morning and afternoon. Such service has never been given Engene by any city newspaper, and will not only apply to the cities or towns of Lane County, but also to the rural free delivery routes.

NEARER PORTLAND BY A DAY

Grants Pass Delighted at Needed Change in Mall Service.

GRANTS PASS, Or., May 11.—(Special.)—The new train schedule for both passenger and mall service meets the long-telt want of the public, and gives Regue River Valley towns and the surrounding country the mail service which they have long contended was justly due a country so prosperous and thickly settled. Heretofore mail leaving Portland in the morning was transferred at Roseburg to the local freight and brought to this point the following morning. By the present arrangements the mail service for this section of the country will be equal to the Willamette Valley towns. The arrival and delivery of The Daily Orcionian on the same day it is published brings its readers 24 hours nearer Portland.

Corvallis Much Pleased.

CORVALLIS, Or., May 17.—(Special.)—Instead of waiting until midday or later, the Sunday Oregonian was in the hands of its readers here before 9 o'clock this of its readers here before 9 o'clock this morning. The morning service is highly appreciated by people here, who can now act the news of the day in the morning instead of having to wait till the afternoon for it. This was the subject of much favorable comment on the streets here today.

WHOOPS IT UP FOR CAKE

Brands His Republicanism.

DALLAS Or. May 16.—(To the Editor)— Permit me to call attention to an error in yesterday's Oregonian, wherein an editorial is reprinted and credited to the Polk County Observer that has never appeared in that

Observer that has never appeared in that paper.

The mistake is clearly unintentional and is unimportant farther than that it places the Observer in a false light before the "four hundred and some old thousand" people in Oregon who are not so fortunate as to be numbered among its subscribers. The newspaper quoted says it has decided to take no farther part in the present political campaign and intimates that it is not inserested in the result of the June election. This is in no way the attitude of the Polk County Observer. This newspaper believes that an editor should have opinions and that he should express them on all subjects of public interest or concern.

Salem People Much Pleased at Early

Arrival of Oregonian.

SALEM, Or., May 17—(Special.)—Salem subscribers of The Oregonian enjoyed the privilege of reading their paper hefore breakfast this morning—a pleasure they have long desired, and which they now fully appreciate. As the paper arrives in Salem about 4 A.

M. Salem readers have the paper on their doorsteps as early in the merning as the people of Portland do.

The change in train schedule, which makes it possible to get the paper here early, is a great advantage to the bustness and professional more early is a great advantage to the bustness and professional more early is a great advantage to the bustness and professional more early is a great advantage to the bustness and professional more early is a great advantage to the bustness and professional more early is a great advantage to the bustness and professional more early in the morning as the people of Portland do.

Low Rates to Chi.

other Eastern points on sale May 18 via Chicago and Northwestern line. For full information apply R. V. For full information apply R. V. Holder, general agent, 153 Third street,

Temorrow and Wednesday will posi-tively be the last days for discount on East Side gas bills. PORTLAND GAS CO.

State Grange Adopts Report Against Measure.

FAITH IN PRESENT LAWS

Existing Inequality of Taxes Would Be Eliminated, It Is Held, if the Statutes Were Properly Enforced by the Officials.

(Continued From First Page.)

that a larger revenue to the state may be produced.

An ad valorem tax, assessed according to the unit rule and administered by a State Tax Commission and applicable to all transportation and transmission companies in the state.

Discouragement of a monopoly of water power, timber wealth and arable

lands by taxation, on the theory that the people should reap the monopoly gains. Clumsy and drastic measures for this purpose, admits the Grange, would effect public robbery. Summarized, the Grange is seeking primarily to accomplish the following

results:
A uniform assessment at cash value of all classes of property; separation of state and local taxes and such changes in the present system of taxation as new developments in business make necessary.

The complete report of the special

committee on assessment and taxation, together with its recommendations, follows:

We, your committee, were appointed because of the indersement by the last State Grange of a resolution from the Lina County business council requesting that a special committee of five be appointed on assessment and taxation, who shall take up the subject of securing equal taxes in our state, and whose findings shall be submitted for discussion and revision by the various Pomona Granges and county councils, during the year, and whose final resport shall be made at the annual meeting of the State Grange in 1968.

The original committee consisted of Clara

In 1998.
The original committee consisted of Clara
H. Waldo, chairman: J. J. Johnson, H. L.
Hopkins, Judge Seneca Smith and Hon.
Thomas Paulsen, Later H. L. Hopkins resigned and Professor F. G. Young was appointed to replace itm. Mrs. Waldo requested to be relieved of further duty as chairman and A. T. Buxton was called to the
chair.

of to be releved upon the plan and A. T. Shixton was called to the shalf.

Five meetings have been held during the pear, besides several informal sub-committee conferences.

Your committee frankly confesses to being unable sensingatorily to handle this subject in the time allotted and we feel that we have but made a beginning in the study and investigation necessary to a final report of any value. This committee, in September, 1907, sent out to the various Granges, through the bulletin, a communication which was in part as follows:

Letter Seat to Grangers.

"In our judgment not a readical change in the law or system, but the enforcement of our present law in its true intent and spirit is the mast important issue to be considered and accomplished by our community. The law of Oregres is. 3057, B. and C. Code) provides 'that all property shall be assessed at its true cash value, which is held to be the amount such property would sell for at a voluntary sale made in the ordinary course of business.

the amount such property would sell for at a voluntary sale made in the ordinary course of business.

It is readily seen that the work of a weak or incapable Assessor can be corrected by a strong board, and as well the good work of an honest and capable Assessor be millified by a weak or unprincipled board. We should look well, then, in the first instance to the election of upright and strong men for these positions. We should also carefully examine our Assess ** work, go before our respective boards or equalization and triest in no uncertain tone that his work be corrected if such is needed, so that the large carporate and other interests which now escape their just share of our tax burden will be obliged to pay their just and fair proportion of our taxes. It is for their peculiar benefit as much, and we believe even more, than ours, that such burden of taxtion must be had. In case of riot, lawlessness or strife they suffer most, and we protect them far in excess of our true responsibility, because they examps either through the weakness or perflig of officials the tax burden they should bear. But wherein would this be corrected if the aystem were changed? The enforcement would still rest upon some official-even though different from now.

The first and most important end to be attained is a proper enforcement of our laws, and this we, as a united community, must firmly and continususly insist upon. There are men among us who are honest and upright, and if our present county officials fear these great, seither interests or are weak and in its true interest and spirit, enforce the law—we must put men in these places who will. With a proper enforcement of the law the inequality in our taxes will largely disappear.

To further aid your committee, six questions were sent out to the various Assessors.

appear."
To further aid your committee, six ques-tions were sent out to the various Assessors, concerning the assessment of railroads, tim-ber lands, etc., which, with the answers re-ceived, we bereby append:

Questions Put to Assessors.

Q.—"What is the assessed valuation per mile of the roadbed of your railroads, main line and also branch lines?"

"Imatilia—"Ten thousand dollars for O. B. & N. \$5000 for W. & C. R. R.
Wasso—"Main line \$12,500 per mile on roadbed and right-of-way, branch line from \$3000 to \$8000 per mile.

Grant—"Twenty-five hundred dollars per mile." mile."
Washington—"Fifteen thousand dollars per mile."

(Ratsup—"Raffronds, \$6000; logging roads, \$1500."

Douglas—"Thirty thousand dollars per mile."

Polk—"West side line, \$12,000; Jefferson-street line, \$10,000; Salem & Fall City line, \$500."

Chacksmass—"Main lines, \$15,000; Woodburn, Natron branch, \$8000."

Lane—"Main line, \$17,000; Woodburn, Natron branch, \$8000." s. \$8000."

ane—"Main line, \$17,000; Woodburn Nabranch, \$8000; made \$10,000, but out
by board to \$8000; Springfield Mohawk,
a \$10,000, but cut by board to \$7000."

arion—"Main line, \$28,000; branch line, 10.000."
Q.—'What is the assessed valuation of your alreads rolling stock per infle?'
Umatilla—'One thousand dollars for O. R. i. N. \$140 for W. & C. B. R. " *
Wasto—'One thousand dollars per mile.'
Grant—'Three hundred dollars per mile.'
Washington—'One thousand dollars per

latsop-"Twelve hundred dollars per Douglas "Two thousand dollars per mile," Polk "Main lines, \$1000; Fall City line, \$1150." Clackamas—"One thousand dollars per

Clackamas—"One thousand dollars per mile."

Lane—"One thousand dollars, made \$2000 1006, but was cut down by Board of Equalization to \$1000."

Marton— Two thousand dollars per mile."

Q.—"What is the massessed valuation of cultivated land, uncultivated and tillable lands?"

Umatilla—"Cultivated, \$3 to \$30 per acre; uncultivated, 50 cents to \$40 per acre."

Wasco—"Chitivated from \$5 to \$100; uncultivated, from \$1.50 to \$50 per acre."

Grant—"Eight dollars to \$20 for everything that raises a crop of any kind; wild land at \$1.25."

Washington—"For year 1000, outlivated land, \$50 per acre; nen-tillable land, \$30 per acre; their values are the average assessment of the per cent."

Lane per cent."

"Chickamas—"Cultivated land, \$5 to \$25 per acre; tillable land, \$10 per acre."

Polic—"Cultivated and tillable land, \$15 to \$50; uncultivated, \$7 to \$15."

Clackamas—"Chira et land, \$30 per acre."

Polic—"Cultivated and tillable land, \$15 to \$15; uncultivated, \$7 to \$15."

Clackamas—"Chira et land, \$50 to \$50; uncultivated, \$7 to \$15."

Clackamas—"Cultivated and, \$50; uncultivated and tracts adjoining Eugene at \$100; average farm lands, tillable, and location; tillable land, from \$10 to \$50 per acre."

Lane (tillable land from \$10 to \$50 per acre. It is a second at the second se Low Rates to Chicago.

Extremely low rates to Chicago and ther Eastern points on sale May 19

"About 80 per cent." "One hundred per cent." "Cash value." on—"How do you arrive at actual

Question—"How do you arrive at actual values."

I mailital—"Use market values when these are accertainable, otherwise capitalize rentals, or net earnings at about 7 per cent."

Wasco— Take solling value."

Grant—"Pro-thirds of what the property would sell for at ordinary sale in my section of counts.

Washington—"By keeping myself informed the best, I can as to the prices lands are sell—"Classop—"Fifteen cents to 55 cents per thousang and 41 m.

Clatteop— 'Fifteen cents to 55 cents per thousand and \$1 per acre for land, according to location; timber is all cruised in this county."

Polk—"By matchin. property."
Cinckamas—"By sending deputies to see the land who are qualified to judge as to the real value of the land. I shall raise the assessment of the raifread to \$19,000 per mile this year, and moses at cash value next year—which will be more than double what

Mariou "Observing sales, when made in the ordinary course of business and by gen-real knowledge of conditions in the county, arraing power of utilities productiveness of ands, sale value of timber and volume of

ining, sate value of timber and volume of business.

Linn—'What properly will readily self-for; no outside or imaginary values. Guestion—'Upon what basis or plan do you determine value of timber lands.'

Umatilla—'We have very little timber land; such as we have we rate according to market value.'

Wasco—'By location, amount of timber and value of land after timber is removed.''

Grant—'Until we can have it cruised, it am amessing it very low—\$3 to \$5 per acre. In the way I make sure that I am not getting the price above the value of the poorest of it. Hope to get it all cruised next summer.'

Summer."
Washington—"Pirst, he having our timber lands cruised, which has been done, and I have assessed that class or rand as follows:
Maximum, \$5 per acre, and \$1.25 per thousand feet; minimum, \$2 per acre and \$1 per thousand feet."
Clatsop—"Guess, the same as they all do."
Douglas—"Assess timber land according to estimate." Polk—"This year our timber lands are rolled at actual value, and 75 per cent of but will be assessed value."

Cackmas—"By taking the amount of imber on it and calculating it at \$1 per M

tumpage."
Lane. "Same as other lands. I also have stimates of the amount of timber on a arge area and try to keep posted as to also of sumpage, etc. I am assessing imber lands at from \$7.50 to \$15 per acre. meet lands as the pear." By cruising and records of sales, ogether with inquiry from experienced timbermen."

Idnn-"Ne cruise; values placed from gen-eral knowledge of the different tracts as a whole."

List Shows Inequalities, The contemplation of such inequalities as the above list exhibits, has caused your committee to look favorably upon the establishment of a State Tax Commission, whose duties shall be somewhat similar to those outlined by the report of the temporary tax commission (set forth in House bill 87, which failed to pass the last Legislative Assembly.)

which failed to pass the last Legislative Assembly.

committee approves of and recommends to the attention of the State Grangs Legislative Committee the amendment to the constitution proposed by the late temporary tax commission, permitting property to be classified and taxed in classes at different rates, maintaining always within each class a uniform rate. We believe this would be, at once, the simplest and most effective beneficial change in our present tax system. We were confronted with an unexpected problem when the Oregon Tax Reform League caused to be placed upon the ballot, at the coming election, an amendment to the Oregon Constitution exempting certain property to an extent which would really pledge Oregon to the single tax system.

Single Tax Is Opposed,

Single Tax Is Opposed.

Your committee opposes this amendment as too radical and extreme at this time. The citizens of Oregon do not understand how this revolution in taxation will affect their homes and business interests.

Your committee is not able to predict how such a law will operate, because they have found but little in the experience of other countries to guide their judgment. Your committee is convinced that the principle of the single tax should be applied only to future unearned social increments as they accrue, if at all.

The present system of state taxation can be made more nearly just and equitable and efficient through being viewed as a growth improvement of it will be best effected by gradual and carefully adapted adjustments to the newly-developed methods and organization of husiness and to the habits of the people. We strongly favor constructive as opposed to revolutionary tax reform in Oregon.

bregon.

With the idea of siding the general disuseson of the Single Tax Amendment which
our committee has urged upon the Granges,
ee put forth (by Professor P. G. Young of
the University of Oregon; the following set
of questions touching some fundamental
oints which Grange members should be inowned upon.

Subjects for Tax Study.

I. "Should a system of taxation be directed primarily to secure revenue sufficient for the support of the work of the Government, or should this fiscal motive be made secondary to considerations of ethical and social reform?

"A. How far may the machinery of state taxation be used to remove moral." "b. How far may the machinery of state

evile?

"b. How far may the machinery of state taxistion be used to remove expnomic evils?

2. "Other three main bases of taxistion: a bine three main bases of taxistion and taxistion are the protection received.

"c. Benefit derived from the government which should be the leading factor in determining the apportionment or assessment of the barden of taxes.

2. "Our State Constitution, in its clause pertaining to taxation, restricts very rigidly the mode of procedure in taxation. It compels adherence to one uniform rate of assessment and taxation for all property alke, tinder this constitutional provision our present inheritance, corporation license, insurance and license on gross taxinings of certain ransportation companies, taxes are allowable only as supplemental to the general property tax contemplated by the constitution, Should not the constitution be amended so as to sanction equal and uniform rate of assessment and taxation within the territorial limits of the authority levying the taxes. Such an amendment would be in accord with that recommended by the recent Oregon Tax Commission and with the first resolution adopted by the National Conference on State and Local Taxation, held at Columbus. Oblo. November 12-15, 1907.

4. "Should money, notes and accounts (invisible property) he laxed at a lower differential rate to sective larger returns of such forms of property and more equilable assessments? See Marylans and Connecticut a satems.

2. "Because business has taken so many

such forms of property and more equitable ameasments? See Maryinne and Connecticul systems.

5. "Because business has taken so many different forms and the kinds of property have become so diversified is not the most serious source of trouble in taxation the lack of organization and expert service for the work of assessment?"

The majority of the committee are opposed to wholly exempting money and credits, but should not object to some system of taxing meney, notes and accounts at a low rate, as is now being so successfully done in some other states.

Money is liquid and has a way of flowing out of the reach of the assessor, and for this reason we would favor a law taxing bank deposits, if such a law can be enacted to deal fairly and effectively with all kinds of banking inestutions. We wish to avoid all danger of "double taxation."

Other Questions Answered.

Other Questions Answered. We beg to introduce the following set of questions, with the answers received from the various Assessors, upon this subject of assessing and taxing money, notes and accounts at present in Oregon:
Question—What is the total assessed value, in your county, of money, notes and accounts? "Money, \$218,525; notes and ac-Linn - Money, \$183,475; notes and accounts, \$617,985."
Marion - Total assessed



The First Piano

was rather a crude affair, but out of it came the first complete piano, in the perfection of the

It is just the same with pianoplayers. The first ones were in the nature of an experiment, until finally, through evolution of perfected ideas, the world was given the first complete and perfect piano-player in the

A. B. Chase Artistano Piano Player

It is indeed true that piano-players, like pianos which do not pro gress in constructive ideas, really retrograde. You owe it to yourself to examine the A. B. Chase Artistano Player. We have players from \$500 up, and make a liberal allowance on your old

Sherman, Clay

Victor Talking Machines. Sixth and Morrison Streets, Opposite Postoffice.

wholly beyond the reach of the Assessor, and perhaps no legislation will ever change it. Hefore we better this condition there will, no doubt, have to be a great 'awakening of divic conscience' I have always thought we might increase the return of noises by a little conservative legislation along this line."

Marlon—"I believe that a lower rate will naturally bring out the values that are in hidding."

materally of the values that are inhiding."

Multinomah—"I do not think it would
increase the revenue from the notes and
accounts it the tax were reduced to a very
low rate. Money, as you know, has a happy
faculty of always disappearing when assessment time comes, consequently, very little
of it ever goes on the assessment rolls."

Umatilia—"Those who wish to evade a
tax, cannot be induced to pay a portion
of it, when they can evade it altogether.

Wasoo—"I do not."

Washagton—"IT I understand the question—my answer will be: No."

Two Laws by Indintive.

Two Laws by Initiative.

Two Laws by Initiative.

The Oregon State Grange has caused to be enacted, under the Initiative, two laws placing a mederate license tax upon certain public service corporations (Pullman Siseping ear companies, refrigerator car companies, express companies, telephone, and telegraph companies), doing business in the State of Oregon and paying little or nothing towards the support of the state government.

The results of our attempt to tax these corporations upon their gross sarnings have been so far very discouraging, as will be seen by the following statement from the State Treasurer under date of April 1908:

"The following sums have been collected

Express companies . Telegraph companies Telephone companies 244,93 104.53

Total "The companies from which a much greater revenue would be received have refused to pay the tax. Suits to collect have been instituted by the Artorney-General and I presume that the litigation will

A certain amount of intelligent co-operation among the people, based upon principles of justice, must be back of every law to secure its enforcement.

This question of assessment and taxation is of the most serious importance to all our citizens. We are already facing the problems of obtaining increased revenue for our public school system, good roads and other needs incidental to a growing state. The new tax law provides on page 451 of the 1907 session laws, section 8, for a speedy review by the courts of any assessment. If this tew law is valid, it will not be possible hereafter for large taxpayers to embarrass the counties by holding up their taxes by means of lengthy litigation. Hence, all is to be gained and nothing lost by an effort to fully tax large corporations at the same rate that private property paye.

Recommendations Are Made.

We recommend that the State Grange continue its educational campaign among the Granges to the end that our members may clearly understand the principles and methods of state and local taxation.

We recommend further that a committee, similar to this one, be continued for another year.

We recommend further that a committee, similar to this one, be continued for an other year.

We offer the following suggestions as an outline guide to further study:
A system of state taxation of a high erder is a co-ordinated whole. Salutary changes can be made only in the light of a comprehensive grasp of all of its features and principles which may advantageously be grouped as follows:
First—Features which are universally approved as to their general form, but which need slight medifications to bring out their full virtue.

Second—Features which are so unsatisfactory as to need virtual replacement by others more adapted to our present-day conditions. In addition group

Third—May be suggested for features to it new and unique elements in our economic conditions.

Changes That Are Needed.

Line—'Money \$1183,475; notes and accounts \$1,500, \$11,205; money and accounts \$28,170,240."

Umaillia—'Money, notes and accounts \$224,652.

Wasco—'Money, \$119,945; notes and accounts \$224,652.

Wasco—'Money, \$119,945; notes and accounts \$224,652.

Wasco—'Money, \$119,945; notes and accounts \$224,652.

Washington—'At what per cent of face value at three-fourths face, etc.'

Line—'At cash value.''

Marinomah—'Notes and accounts accounts the fact had a face, a face at three-fourths face, etc.''

Line—'At cash value.''

Marinom—'At 100 cents on the deliar.''

Marinom—'At 100 cents on the deliar.''

Marinom—'At 100 cents on the deliar.''

Marinom—'At 71 To per cont note at seven-eighths face, and a 6 per cent note at three-fourths face, etc.''

Line—'At cash value.''

Marinom—'At 100 cents on the deliar.''

Marinom—'At 100 cents on the deliar.''

Wasco—At 30 per cent of face value.''

Wasco—At 30 per cent of face value.''

Wascom—'At 30 per cent of face value.''

Wascom—'At 100 cents on the deliar.''

Austilia—'Pull value after deducting those which are considered as very down faite.''

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Guestion—'At 100 cents o

PORTLAN AND PO

THE STREET RAIL

In this bulletin we prop a street railway company, the suburbs and outlying se This subject is of such that we shall have to divide order more fully to cover it, in our next bullatin.

THE SOCIAL VALUE

In the special report of the Unit under the heading of "The Urban Sator," the report says: "The street r most important single influence in di The chief function of a street railway in bution of the population over a wider area be possible to occupy. Economic and social re to draw multitudes of people into huge urban the inhabitants increase in numbers, they mu closer and closer together to the detriment of hea or they must find some means by which, without in of time and strength, they may live farther from one from their places of business."

A CITY GROWS EITHER PERPENDICULARLY OR HO ZONTALLY

A city grows perpendicularly, in the form of tenement-houses and high buildings, or horizontally, spreading itself in the form of smaller buildings over a much larger area.

The character of growth is determined by the time consumed in transportation between the business and residential sections of the city. People will not live in great numbers more than one-half hour's time from the business sections of the city. Slow and irregular service materially decreases the dwelling-house area and the people crowd together. If the service is rapid and regular, the radius of the residence circle is enlarged and the dwelling-house area proportionately increased.

This healthy growth will vary according to the character of the streetcar service. Thus in Glasgow, Scotland, where the railway mileage is very limited, or in New York, where the service to the east and west is hampered by the rivers, tenement-houses prevail, and social conditions cause grave concern.

The horsecar could travel but a short distance in half an hour, and the suburban growth of the city was limited. The result of the early adopting of rapid transit here was the speedy enlargement of the dwelling area and greatly improved social conditions.

PORTLAND THE "CITY OF HOMES"

Portland has few tenements; it requires but superficial examination to see how well the city stands in this respect. Its great area is largely covered by two and three-story houses, and it is not standing still. A glance at every suburb will show that vast building operations, consisting of two and three-story houses, are now being pushed far out into the new subdivisions.

While this represents the energy and enterprise of our citizens, we feel that they will not begrudge us our claim to have aided in making this growth possible and profitable. Prior to 1905 the city area was 38 square miles; in 1907, 44.75

square miles. Due to the rapid extensions of the street railway lines much of this has since become improved city property, making a tremendous increase in the taxable basis of the city. The electric railway system is equally indispensable to the districts outside the city limits. Its suburban and country lines accomplish two things. First, a great number of people who have their offices in the city are enabled to live in the suburbs. Second, the sections of the country traversed by the electric lines are brought into much closer relationship to each other, thus greatly enlarging and developing the field of business activity in these sections. The most forcible argument in favor of the value of rapid transit as a developing agent in the suburban and interurban districts is the increase in population and prosperity in these districts which has

taken place since the electric lines were built. But the company is pushing still farther out and extending ahead of the population. It has many miles outside the city limits. When these lines were built they ran through very sparsely settled localities. They did not pay for many years. Some of them do not pay now, but substantial homes have sprung up, lining the various routes, and the people have availed themselves to a surprising extent of their opportunities to leave the crowded sections and still be

within easy reach of their places of business. Present conditions are a stronger argument than anything we can say to show the remarkable growth of the suburbs and the assistance given to it by the railways.

ravanues. While liberal exemptions for di-rect heirs should be retained, the rates should be raised for both direct and in-

Second—Among the features of our present methods of taxation that are quite unsatisfactory and that require radical modification are:

(a) The taxation of intangible personalty. The position of the committee on this phase of the problem has already been indicated in an earlier paragraph of this re-

dicated in an earlier paragraph of this report.

(b) The taxation of railway and other
public service corporations calls for radical
revision. An ad valorem tax, assessed according to the unit rule, and administered
by a state tax commission, and applicable
to all transportation and transmission compantles in Oregon—a system similar to those
found in Michigan and Wisconsin—would
not doubt make the longest move toward
bringing the Oregon system of taxation up
to date.

Third—As to innovations planned to secure to the whole people the benefits of un-

bringing the Oregon system of taxation up to date.

Third—As to innovations planned to secure to the whole people the benefits of uncarned social increments which now are resped by the speculator, the committee indorsen a thorough study of them. The monopolization of water powers, of the timber wealth and of the arable lands in Oregon should be discouraged through taxation. The people should reap the monopoly geln. The clumsy and drastic measures for this purpose would effect public robbery.

Summary of the Report.

By way of a summary it may be said that the committee is alming primarily to achieve:

that the committee is aiming primarily to achieve:

(a) A uniform assessment at full cash value each of the different forms of property. To attain this a state tax commission is necessary for the assessment of railways and other public service corporations and for the authoritative supervision of County Assessors.

(b) It aims also to secure the separation—aimost, but not quite completely—of the sources of state and local taxes.

(c) Finally, it is studying to supplement the present system, especially where new developments in business have made it necessary.

Brings Valley Nearer Portland.

WOODBURN, Or., May 17.-(Special.)-

for the first time in the history of Wood-urn the citizens of this city were today

enabled to read The Morning Oregonian before breakfast, and it is needless to state that they duly appreciated it. This audable enterprise and energy of The Oregonian will treble its circulation at

this point. This great accommodation wakens up the whole Valley and makes it seem nearer to the metropolis.

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Via

Hanan snoes at Rosentoni's

direct heirs and the progressive p with a higher ratio should appear in

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6:15, 7:25, P. M.
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Ticket office and waiting-room Second and Washington streets. 5:00, 8:85, 9:10, 8:06-10:10, 0:11:10, 11:50.
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