

MUST PAY THE STATE TAX

FOREIGN "ASSESSMENT" INSURANCE COMPANIES CANNOT DODGE.

Opinion of Attorney-General Blackburn Puts Them on Same Basis as the "Premium" Concerns.

SALEM, Or., March 31.—Attorney-General Blackburn today rendered an opinion at the request of State Treasurer Moore, in which he holds that mutual life insurance companies organized in other states and doing business in this state are liable for the 2 per cent tax on their net receipts, the same as other companies. The gist of Judge Blackburn's opinion is shown by the following extracts therefrom: "The Bankers' Life Association, of Des Moines, Ia., having furnished the Insurance Commissioner of this state a sworn statement of the total business transacted by said association within the State of Oregon during the year ending December 31, 1899, as required by section 2580 of Hill's Annotated Laws of Oregon, and said Insurance Commissioner having filed in his office said verified statement, and having also certified to you, as required by law, the amount of gross premiums received by said association, less premiums returned and losses paid in this state, thus showing that said association is liable for a tax of 2 per cent on the net premiums shown by said statement to have been received, and said association declining to pay such tax, because it claims that it is a mutual association and collects assessments, but not premiums, you ask whether or not said association should be required to pay into the treasury the amount of tax shown to be due from it. "Section 3 of the act under which this association claims to do business in this state is part of the act entitled 'An act to license and regulate life and casualty insurance companies and societies,' and is found on page 21 of the insurance laws of Oregon, as compiled by the Secretary of State in 1899. "This act is silent on the subject of taxation. It purports to license and regulate, but says nothing about taxation or exempting from taxation, and was passed in 1891 and amended in 1893. But section 2580 of Hill's laws, heretofore referred to, was enacted in 1895, and provides in substance that every foreign fire, fire and marine, life, life and accident, etc., insurance company shall pay into the state treasury a tax of 2 per cent on all net premiums received during the year ending December 31, prior to the making of the sworn statement. "It is true that this section uses the word 'premium' and not 'assessment,' but the object of the statute was to require these companies to pay a tax on the net amount received by them for the insurance afforded, and this tax is in lieu of all other taxes upon their personal property and shares of stock. "There is nothing in our statutes to license and regulate these mutual insurance companies which shows an intention to exclude or withdraw them from the operation of the general statute requiring the payment of a 2 per cent tax by insurance companies, and it is my opinion that the Bankers' Life Association should be required to pay this 2 per cent tax on the gross amount collected by it on account of policies or certificates issued by it, after deducting returned assessments and losses paid within the state, if any. "There are four foreign insurance companies that do business in this state on the 'assessment' plan. Their state tax aggregates about \$500 per annum. The company that raised this question is the only one that has avoided paying its tax, the delinquencies now amounting to about \$200. The importance of the opin-

ion is in its settling the question and holding the 'assessment' companies to the same conditions that govern other insurance companies. "During the past week insurance companies have paid the 2 per cent tax on their net receipts for 1899 as follows: Net receipts Taxes Actna Life Ins. Co. \$1,287,714 \$25.75 Fidelity & Casualty Co. 4,722,285 \$94.44 Palatine Ins. Co. 10,955,511 200.11 "There are only seven or eight companies yet to make remittances. The law provides that all companies doing business in the state must pay the 2 per cent tax on their net receipts by April 10. "Farmers All Prosperous. Judge L. D. Henry, of this city, returned this week from a visit in South Dakota and all about states. He says that he found very few people in the East who are anxious to move West. The reason for this, he says, is that the Eastern states are enjoying unusual prosperity, and there is not the unrest and dissatisfaction that formerly prevailed. He says that real estate values in the East have greatly appreciated in the last year, and that wherever the farmers sell land they get a good price for it. Those who sell out there and come to the Coast usually have money with which to invest here. Judge Henry anticipates that there will be a very material increase in real estate values in Oregon this summer, and that much money that is now idle will be invested. "New Oregon Incorporations. Articles of incorporation have been filed in the office of the Secretary of State during the past week as follows: Oregon Mining Stock Exchange, Portland, \$10,000; J. E. Haseltine, L. G. Clark, D. Solis Cohen, I. G. Davidson, J. A. Arzent, James T. Moyer, H. H. McCarthy, F. J. Hard. Object, to promote, facilitate and regulate the purchase and sale of mining properties, railroad stock and industrial enterprises. Big Elk Mining Company, Pendleton; \$75,000; A. A. Roberts, M. L. Hasbrouck, Zoeth Houser. Western Fisheries Company, Portland, \$50,000; M. G. Munly, W. A. Munly, M. H. Hale. Object, to catch, buy, pack and cure salmon and other fish, and to operate the cannery of M. G. Munly at Point Santa Rita, Alaska. Wisconsin Central Gold Mining Company, Portland, \$75,000; J. H. Marshall, W. H. Becker, C. A. Devens, Edward N. Baker. Prairie City Land Company, Grant County, \$5,000; E. E. Cresser, Alonzo Cleaver, John C. Young. Object, to lay out a townsite. Willamette Iron and Steel Works, Portland, \$50,000; H. W. Corbett, W. H. Corbett, James Loran. Object, to operate an iron and steel foundry. Coal Development Company, Portland, \$5000; J. W. Caruthers, W. H. Grindstaff, W. M. Killingsworth. Estate of T. A. Davis, Portland, \$4500; Robert E. Davis, Henry D. Story, E. R. Hamilton. Object, to own and control the property of T. A. Davis, deceased. E Pluribus Unum Society, Portland, no property; James M. Head, F. A. Mac Pherson, M. L. Head. Object, the protection and relief of its members. Fisher Land Company, Astoria, \$20,000; F. A. Fisher, J. T. Ross, C. L. Houston. Object, to deal in real estate in Clatsop County. Allen Packing Company, Salem, \$20,000; W. K. Allen, O. V. Allen, W. G. Allen. Object, to own and operate the Salem cannery. Lost Valley Telephone Company, Lost Valley, Wheeler County, \$500; Alex. Hardie, C. W. White, Joseph Frizzell. Object, to operate a telephone line between Condon, Lost Valley, Lone Rock and Fossil. Eastern Oregon Gold Mining & Milling Company, Sumpter, \$100,000; T. A. Burdick, R. L. Neill, J. R. Neill. Elliott Ditch & Reservoir Company, Harney County, \$1000; Henderson Elliott, Selena E. Elliott, Curtis Elliott. Object, to construct irrigation ditches, having

their source in Round Lake and Deep Lake in Harney County. Southern Oregon Irrigation & Power Company, Medford, \$200,000; C. B. Williams, L. L. Hamilton, Rufus Cox. Object, to construct irrigation ditches in Oregon. The Booth-Kelly Lumber Company filed supplementary articles authorizing the company to own or pledge the capital stock of other corporations. The Irwin-Hodson Company filed supplementary articles increasing the capital stock from \$20,000 to \$25,000. "Crescades Against Hobos. Five hobos were this morning brought before City Recorder Judah on charges of vagrancy, and each was fined \$40 or given the alternative of 30 days' labor on Salem's uncleaned alleys. They were also given an opportunity to leave the city and avoid the punishment. Recorder Judah says he has begun a crusade against the hobo element which has infested the city of late, and that with plenty of employment awaiting any who desire to work, he will not permit vagrants to loaf about the city. "Salem's new charter makes it possible to drive out these unwelcome visitors without expense to the county or city. Under the old charter, vagrants could not be worked on the streets, and if they were imprisoned the city had a board bill to pay. There is other corporate news. The City Recorder is on a salary, and in prosecuting offenders under city ordinance is allowed no fees. The present city charter saves the city money by lopping off some board bills and also saves the county the fees that would be charged if the prosecutions were brought under the statutes instead of under the city ordinances. "Capital City Notes. State Treasurer Moore today received \$15,000 from Multnomah County as a first payment on that county's 1899 state tax. Yamhill County also paid \$2000 on 1899 taxes and \$150 interest on 1898 taxes. H. C. Roche today began a suit against Frank McCulloch to recover \$522 alleged to be due on a promissory note. Sheriff Durbin today made the first deposit of 1899 taxes, the amount being \$7575.18. This was collected since the tax roll was opened March 7. The receipts of the County Clerk's office during the month of March aggregated \$275; of the Recorder's office, \$340. Governor Geer will go to San Francisco tomorrow to visit his mother. He will also inspect the California State Prison at San Quentin, in the interests of the Oregon penitentiary. "RIPE STRAWBERRIES IN MARCH. Bed of Wild Ones Found on the Foot-hills of the Long Tom. MONROE, Or., March 31.—Yesterday, while out on one of the higher foothills west of town, Milt Howell ran across a bed of wild strawberries, three of which were extra large and ripe, while others were nearly fully matured. The ripe ones are now on exhibition here. "One New Postoffice, One Discontinued. WASHINGTON, March 31.—The post-office at De Moss Springs, Sherman County, Or., will be discontinued on the 15th of April after which date mail will be carried to Moro. A postoffice has been established at Manzaneta, Wash., where Margaret A. Wheeler has been appointed postmistress. "Charged With Stealing Five Calves. ALBANY, Or., March 31.—Ben Mills, a young man residing near Lebanon, was arrested last evening and placed in the county jail here, charged with the larceny of five calves. He will be examined Monday evening.

BRYAN WAS WORN OUT

SO TIRED THAT NORTH YAKIMA SPEECH FELL DEAD.

Audience Was Smaller Than Expected, and Enthusiasm Still Less—Banquet in the Evening. NORTH YAKIMA, Wash., March 31.—W. J. Bryan spoke here this afternoon to 2500 people. The meeting was a disappointment in that it was not so large as fusionists had confidently expected, and was almost devoid of enthusiasm. At no time during the address of two and a half hours was there any approach to general applause, and the interruptions were infrequent. "This is an agricultural community, and, believing apparently that a recital of the wrongs of the farmer and the discrimination against him in favor of the rich man of the cities would stir the hearts of his hearers, he gave one-third of his time to that matter. His words were received in silence. The rest of his speech was on income tax, silver, trusts, militarism and imperialism. Colonel Bryan received more applause while discussing acquisition and government of the Philippines than at any other time. This appeared to be due less to the fact that the audience was in sympathy with him, than to the fact that he exerted himself powerfully to reach it, and thus gave his meeting from being a flat failure. He came out strong on the money question. He said that free coinage was still a living issue. He denounced the Republican party for foisting the gold standard on the country after pretending to be in favor of international bimetalism. As a remedy for the trust evil, he proposed that no corporations should be permitted to do business outside of the state in which organized without Federal license. He would go further and deny license to any corporation attempting to secure a monopoly. Mr. Bryan's friends excuse his performance today by saying that he was not himself. He was worn out by five hours' oratory yesterday at Spokane. An honorary banquet was given at the Yakima Hotel tonight. Speeches were made by Governor Rogers, Senator Turner, ex-Representative Jones and Attorney-General Vance. Mr. Bryan attempted very little in the way of speaking, as he was so hoarse at the conclusion of the afternoon speech that he could hardly talk.

DAIRY TALK AT NEWBERG.

Mr. Markham and Dr. Withycombe Talk Sense to Farmers. NEWBERG, Or., March 31.—An interesting meeting of the Chehalis Dairy-men's Association was held here yesterday, when enthusiastic addresses were made by C. H. Markham, of the Southern Pacific, and by Dr. Withycombe, of the State Agricultural College. Mr. Markham gave a general talk, encouraging the development of the dairying industry and emphasizing the fact that the market is inexhaustible, considering the foreign trade which is opening up. He considers the present a propitious time for dairying, because of the low price of wheat, the high price of stock and the unlimited market of dairy products. Dr. Withycombe stated that while industrial and commercial conditions are changing, the farmers are adapting themselves to new conditions, as they should. They are exhausting their soil fertility. Dairying is the solution of the farmers' problem. By use of the soiling system, this country is naturally adapted to this industry. Dr. Withycombe gave much valuable information, emphasizing the need of keeping good dairy cows, of pat-

30 DAYS' TRIAL FREE

Marvelous Nerve Force Imparted by a New and Startling Discovery—Every Weak, Nervous, or Enfeebled Man Should Give It a Test.

Will Be Sent Free on Thirty Days' Trial So That All May Experience the Wonderful Sensation of Restored Vigor—Without Cost.



PROF. A. CHRYSTAL.

A well-known professor has made the fortunate discovery that what has heretofore been known as impotency, lost manhood is due to paralysis of the nerves. As it requires a vigorous condition of the nerves to control the muscles, the professor has found a wonderful power that instantly awakens the nerves and thus restores complete muscular strength. He says: "The marvelous power exerted by recent additions and improvements to my electric belt and appliances induces me to send it on 30 days' free trial, so certain am I that it will cure and that the wearer will gladly pay the small price asked after the 30 days' trial. "To men who have battered their stomachs with drugs I want them to exercise their judgment and consider that electricity is the greatest power on earth. Its unseen current puts life and force into congenial. His bondsmen have paid \$1500 of the loss, and have secured the city on a further like amount. When Dumas entered the cell, he at once recognized the fugitive. Shanklin agreed to return with him without resistance, but would not talk with the officer. "SHANKLIN GOES BACK TO FRESNO. Did Not Resist Extradition—Downfall Due to Rapid Living. HILLSBORO, Or., March 31.—Deputy Sheriff J. W. Dumas, of Fresno, Cal., arrived in this city this morning, and departed on the evening train, having in custody J. W. Shanklin, alias J. W. Coleman, ex-City Clerk of Fresno, who is wanted for embezzling about \$7500 from that city. Shanklin had been Clerk for four years, and had the confidence of the people. Toward the end of his last term, he became infatuated with a woman by the name of Belle Wolf, and the pace of the official was a rapid one. His wife left him. Rumors commenced to circulate that Shanklin was behind with the city. Just before he left, he was implicated in a forgery. A mountaineer had \$3000 in a Fresno bank, and the depositor's name was forged for the amount and the order cashed without question. Constable Dumas says that Shanklin is a desperate character, although suave and apparently

Geo. A. Johnson, box 112, Pa. N. Y., says that while he never had excess except when young he found self at 40 a prematurely old man, belt and suspensory have completely stored him. "J. V. Spencer, of Grafton, W. Va. He spent hundreds of dollars in medicine and the old style of electric belts as advertised, but received no benefit though 56 years old and for 12 years sufferer of lost manhood, my belt, him sound and well, and he is now and vigorous. "A. Zahnhaus, of Sharpburg, Pa. My belt and suspensory for unhealthy organs and emotions, and has regained perfect strength and health. "Geo. R. Mackley, of Oremont, N. Y., states that after trying everything he could find without any benefit, he tried one of my belts and appliances and was cured of varicose, general debility and lack of nerve force and vigor. He gained eight pounds in 25 days, and would not take \$100 for belt if he could not get another. "John B. Bardsley, of Gunnison, Colo., says the belt and suspensory have entirely cured him and he will gladly explain what his trouble was to all who care to inquire, as he is very much enthused by his recovery. "R. L. Fry, of Redding, Iowa, says the belt saved his life, and he will gladly tell other sufferers his experience. "Thousands of others write in the same grateful manner, and should the reader desire to write to any of these gentlemen please send a stamp for reply. "Do not fail to write at once to Prof. A. Chrystal, 1029 Postoffice Block, Marshall, Mich., as he is anxious to have every man wear his new and marvelous belt and suspensory for 30 days and try it fully before spending a cent for it. Remember, after giving the belt a trial, if you are not perfectly satisfied, return it to us, it costs you nothing to try it. "Write today before you forget it.

Advertisement for bicycles. Text: "ALL THE GOLD IN KLONDIKE could buy no better, more carefully and accurately constructed, or more intelligently designed wheels than 1900 MODELS \$20 \$25 \$30 THE BEST RAMBLERS EVER BUILT We sell for cash or on installments. Old wheels of all makes taken in trade. 200 second-hand bikes at all prices. Best repair shop in the Northwest. Call and see us before you purchase—we can save you money. BUSY BICYCLE STORES..... FRED T. MERRILL CYCLE COM'Y PORTLAND . SPOKANE . SEATTLE . TACOMA (We like to have our competitors copy our style of advertising. We don't receive a carload every day, but we have received more Bicycles than any dealer on the Coast to date.)



1900 Clipper CHAIN . AND . CHAINLESS \$40, \$50, \$60, \$75