

### MORE EQUITABLE TAXATION ASKED

#### Commissioners Approve Joint Resolutions Passed by Last Legislature.

### SYSTEM CALLED OBSOLETE

#### Dr. Galloway Says General Property Tax Does Not Cover Conditions of Today and That Many Classes of Wealth Escape Altogether.

SALEM, Or., April 16.—(Special.)—Estate Tax Commissioners Galloway and Eaton approve Senate joint resolutions Nos. 22 and 17, passed by the last session of the Legislature, and designed to provide the means of a more equitable assessment of property. These resolutions provide for the amendment of the state constitution as follows:

Section 32 of Article I at present reads as follows: "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and all taxation shall be equal and uniform."

The Legislative Assembly shall, and the people through the initiative may, provide by law a uniform rule of taxation, based on property specifically taxed. Taxes shall be levied on such property as is specified by law. The Legislature, or the people through the initiative, may provide for the levy and collection of taxes for state purposes, and for county and other municipal purposes upon different classes of property, and may provide for the assessment, determination and collection of an average rate of levy and taxation upon property taxed for state purposes.

These provisions of the constitution required and established what is known as the general property tax. This system of taxation was tolerably adapted to the economic and industrial conditions of half a century ago, but it is too rigid to permit equitable taxation of the widely varied forms of property of today and too limited in its scope to reach many classes of private wealth that fairly should bear a part of the public burdens.

The constitutional requirements which impose a general property tax do not take into consideration these important facts:

1. That the values of all forms of property cannot be measured fairly by the same standard.
2. That all classes of property are not equally productive.
3. That all classes of property holders have not equal degrees of control over their property.
4. That many values arise largely from the uses to which property is put and its organization for industrial purposes.
5. That the public does not derive the same degree of benefit from all classes of property and from the uses made of the same.
6. That the extent and manner in which certain forms of property are taxed have pronounced effect on the financial and industrial conditions, and even on the social and moral welfare, of state and community.

These constitutional limitations establish a system that is not only too rigid to meet the requirements of equitable taxation, but is also inefficient in that it does not reach many forms of property which by law are subject to taxation.

Discussing the well-known fact that under the present system much of the wealth invested in personal property escapes taxation, Mr. Galloway said:

"It is not necessary to go beyond the statistical records of our own state to show that assessments are gradually reaching a smaller and smaller proportion of personal property, especially that of an intangible character, and that they are falling with increasing weight upon real property. In 1891 intangible personal property, made up of money and securities, amounted to .9988 of the total value of the taxable property of the state; in 1906 these items were .9622 of the total; for 1908, .9509 and for 1909, .9474 of the aggregate assessments. This notwithstanding the undoubted fact that the intangible personality of the state has been increasing in amount and value at least as rapidly as has any other class of property."

Mr. Galloway declared that the amendments proposed by the last Legislature, and which are to be voted on by the people at the coming election, are well prepared to pave the way for genuine tax reform in Oregon. With the constitution amended as provided by these proposed amendments, the Tax Commissioner called attention to the fact that it will then be possible to enact laws providing:

- #### Recommendations Are Made.
1. For the classification of subjects of taxation, to secure a just return from each class according to its earning capacity or ability to pay.
  2. For exemption of certain property from taxation to the extent that it performs a public service which would justify exemption, in whole or in part.
  3. For separation of the sources of state and local revenue that the burdens of taxation may be more equitably proportioned.
  4. For distinct treatment and specific assessment of intangible personality, that it may no longer evade taxation.
  5. For separate classification and taxation of forest lands, water powers and other natural resources, that conservation of the same may be promoted.
  6. For the apportionment of state taxes among the counties according to equitable rules, doing away with the present unsatisfactory system and removing the motive for low county valuation.
- The Second International Conference on State and Local Taxation, held at Toronto, Ont., in October, 1908, and participated in by delegates from a majority of the American states and the provinces of Canada, passed resolutions urging the amendment of the constitutions of all states in which there is a general property tax provision.

#### Work on Tannery Begun.

Men are at work driving the foundation piles for the new fish cannery being built by local capital. The plant is to be ready for the fall run of salmon. The concern is to be known as the Umpqua Co-operative Cannery Company with J. Reuben as president, C. Perkins, vice-president, and Carl Bergman, secretary and treasurer.

### MEDALS WON BY SPELLING

#### Dictionary Searched for Words to Puzzle Youthful Children.

McMINNVILLE, Or., April 16.—(Special.)—School Superintendent Bell, assisted by the principals and teachers of the county, conducted a spelling contest here today, in which nearly every school in the county participated. Champion spellers from each district were the contestants, ranged in six divisions, two grades constituting a division, beginning with the first and second grades. Following were the winners: Esther Whirly, of McMinnville; Hazel



Walter Haight, Star Long-Distance Runner of Chemawa Indians.

Knope and Martha Knope, of Oak Ridge; James Beason, of Whiteson; Harry Stewart, of McMinnville; Leonard Sackett, of Sheridan. Each of the winners was awarded a gold medal.

The Dayton school was awarded a prize for the best school, having the best general average in spelling, and Miss Nell Nelson's school, in district No. 28, for the best rural school. One thousand words had been selected and given to the schools for practice. These were not sufficient to determine the winners, and the judges were forced to resort to a dictionary for words not familiar to the children participating in the contest. Professor Bell's county spelling match will be an annual feature in school work.

### WALLOWA DAIRYING BRISK

#### Five Carloads of Jerseys Shipped Into County in Month.

WALLOWA, Or., April 15.—(Special.)—Wallowa County is becoming a dairy country rapidly. Within the last four weeks five carloads of high-grade Jerseys have been shipped to this county from various points in the Willamette Valley and sold at auction to local dairymen.

In every case Wallowa County stockmen raised the Jerseys. The last herd arrived last week and will be sold tomorrow. It consists of 35 head from the best herds near Salem and includes representatives of both the Ladd and Looney herds of Jerseys.

The demand for this grade of stock is brisk and shipments bring good prices. Feed is cheap, range and pasture plentiful and market for cream and butter good, making dairying one of the most profitable industries possible in this section. Several dairymen have records of \$5 and \$10 a cow a month.

### Freight Rates to Be Compared.

SALEM, Or., April 16.—A comparison of freight rates from Albany and Portland to Drain, Or., is asked to be made by the Railroad Commission by E. A. Johnson, president of the Albany Mill Company. The correspondent states that there is no difference between shipments from Albany to Drain and from Portland to Drain.

### Japan Accepts Smallest Airship.

VICTORIA, B. C., April 16.—News from Tokyo today reports that the Japanese military aeroplane investigators have reported favorably on an airship smaller than any now in use, invented by Captain Hino. He has also invented a military aeroplane shaped like a dragon fly, with two propellers.

### TRAVELERS CHEQUES

AMERICAN BANKERS ASSOCIATION

All the great Railroads, Steamship Lines, Hotels, Etc., of the world honor and accept the "A. B. A." TRAVELERS' CHEQUES. Very easy to negotiate, because self-identifying. Not available to finder or thief, in case of loss or theft. Convenient denominations.

Take them on your trip.

MERCHANTS SAVINGS & TRUST COMPANY, Portland, Oregon.

### INDIANS ARE FEET

#### Chemawa Will Have Fast Team in Relay Race.

### MEN ARE TRAINING HARD

#### New Material Is Especially Strong and Some of Old Runners Will Probably Fail to Make Good.

CHEMAWA, Or., April 16.—(Special.)—Prospects for a great cross-country team at the Chemawa Indian School were never brighter than they are today. The results of the preliminary tryout held this week indicate that the Indians will doubtless have the fastest team ever entered in a Salem-Portland race. A great wealth of material has appeared, and this year there are a number of new candidates who promise to give Chemawa a team which will be a record-breaker.

At the preliminary tryout held last week there were 36 entries. The race was run over a measured five-mile course. Walter Haight, the greatest long-distance runner the school has ever produced, showed himself to be in fine early season form, finishing the five miles in 20 minutes, 26 seconds. Eight other runners finished the course within 2 1/2 minutes, while there were 28 runners who came in inside of 36 minutes. Three years ago, when the first preliminary tryout was held, the best time was 42 minutes. This year every man who finished bettered that time.

The new material that showed was especially strong. One young Indian named Bear-child came in a good fourth in 22:24, winning out from four of the old men in a neck-and-neck finish. Among these four was Amos Snooker, last year the fastest distance runner at the school, who this year was able to take but seventh place. Another of the new men who is showing surprising form is Phillip Williams, a young Indian from the Sound country, who is performing wonderfully. At the tryouts held this week the first 18 men were chosen for the training table. Weekly tryouts will now be held at each of which the first 18 men coming across the wire will be accorded a place.

W. F. Campbell, assistant superintendent of the school, was in Portland this week making arrangements for the race. It has been decided to hold the big annual event on May 28, instead of on the first Saturday in May, as has been the rule in the past. That is because Portland Y. M. C. A. has asked for longer time to condition its men. The course will probably be changed a trifle so as to have the race finished in the Multnomah Club field, where the last five-mile relay will be run. Frank Longorgan, track manager for Multnomah, is planning to enter a team in the race, if it is possible, and there may be other institutions entering teams, as it is open to all. The Portland Y. M. C. A. and the Chemawa Indians would be glad to have other teams in the race.

### TINY HEN EGGS SHOWN

#### Wallowa Rancher Displays Two in Shotgun Cartridge.

WALLOWA, Or., April 15.—(Special.)—John G. Wray, living two miles south of town, has the record for small hen eggs. Recently he collected 18 so small that they could be packed conveniently in a four-inch cylinder phonograph record box. He brought two of them to town and made a time convincing merchants that they were "hen fruit."

### LION HUNTER IS COMING

#### Man Who Arranged for Roosevelt Sport Traveling to Northwest.

VICTORIA, B. C., April 16.—(Special.)—F. C. Selous, lion hunter, who recently made the preparations necessary for the Roosevelt party's sport in Africa, will shortly visit this city. Seattle and Portland, being now on his way here.

He arrived in New York from Liverpool by the last Mauretania. Selous is a cousin of Major Harold C. Selous of Nelson, B. C., and will make a short visit there before coming through to the Coast. While in Victoria he will be the guest of that other great hunter of big game, Captain Olive Phillips-Walley, of Pier Island.

### Newberg Wins Debate.

NEWBERG, Or., April 15.—(Special.)—Pacific College defeated Albany College in a debate here yesterday on the commission form of government for cities. The Newberg speakers defended the affirmative.

### Seaside Will Celebrate Fourth.

SEASIDE, Or., April 16.—(Special.)—

# Chesterfield Clothes

Should be worn by every man who cares to be well dressed because of their superiority in every way. They are the best tailored clothes; they are the best fitting clothes; they are the most exclusive clothes; They are guaranteed as no other clothes—If front of coat of a Chesterfield Suit breaks or loses shape in one year's wear we will give you a new suit Free—Suits and coats priced:

## \$20.00 to \$50.00

We solicit your business on the basis of having the best merchandise.

# R. M. GRAY

273-275 Morrison, at Fourth

That a Fourth of July celebration is necessary to the business growth of a town has been decided by the Seaside Commercial Club. Practically every merchant and professional man here has expressed a favorable opinion on the subject of celebrating, and several large donations for that purpose have already been signed.

## We Are Satisfied! Our Patrons Are Too!

LAST week's sale has proved to all Oriental Rug buyers that the qualities of our rugs as well as the prices are the best and the lowest. The people have appreciated our efforts to please them and by their acts have given us such encouragement that we have decided to extend our sale on

# ORIENTAL RUGS

For ONE MORE WEEK

This week we will continue to show beautiful rugs at low prices, and so give the buyers another chance to get real genuine bargains.

Watch our windows and don't fail to visit us.

## ATIYEH BROS.

Wholesale and Retail 394 Washington St.

### FUEL REDUCTION

Green Slab wood 4-foot wood \$2.00 per cord  
Shortwood, \$2.00 per load

First district, 25c additional each ten blocks.

On all orders placed during April, for immediate delivery only.

WELLINGTON COAL

## Banfield, Veysey Fuel Co.

Main 358. No. 75 Fifth Street. A 353.



## This \$800 Player Piano to Be Given Away

FREE FREE FREE FREE

ALSO THIS

\$75 Ladies Solid Gold Watch, and \$100 Cluster Diamond Ring

BESIDES

# \$10,225

IN OTHER GRAND FREE PRIZES

In our great advertising contest in which we are bringing prominently before the people the name of the greatest Player Piano the world has ever known. You no doubt have seen our ads or received our circular in reference to this greatest of all contests, but if not please call at the office at once, or write us for a folder giving the superior points of the player piano, and our circular explaining our contest. It is so simple that any school child can enter, and it will prove interesting to everybody, besides it is well worth your time and consideration.

### NOTICE TO CONTESTANTS

Be sure and copy the following in full in your contribution to our great advertising contest. You can use any size or kind of paper you wish, write or print by hand, and ornament as you please, using only one side, remembering that neatness as well as the slogan counts in determining who gets the piano. Also be sure and name five of the superior points of the piano. There have been quite a number received already that do not comply with the requirements. You can substitute another if you wish.

COPY

The ..... (Name of Player.)

Is ..... (Slogan.)

Player Piano, or Pianos And Sold By

HOVENDEN-SOULE PIANO CO.

106 Fifth Street

SUPERIOR POINTS

1 .....

2 .....

3 .....

4 .....

5 .....

NOW GET BUSY

And see who will win out in this great and interesting contest. The \$800 Player Piano can be seen in our show window, and the Diamond Ring and Gold Watch in the show window of Aronson, the jeweler, 294 Washington street. You will be sorry if you fail to get in on this contest.

Contest closes April 20 at 6 o'clock P. M. You have plenty of time.

## Hovenden-Soule Piano Co.

106 Fifth Street, Next to Perkins Hotel.

## Packard

MOTOR CARS

"ASK THE MAN WHO OWNS ONE"

WE HAVE a used Run-about in exceptionally fine condition at a favorable price.

## Frank C. Riggs

Seventh and Oak Streets

## AMERICAN BANK & TRUST COMPANY

SAMUEL CONNELL, President G. L. MacGIBBON, Cashier

CAPITAL, \$150,000

Does a general banking business. Opens checking accounts without limitation as to amount. Pays interest on time and savings deposits.

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