roposed Oregon Tax Law ********************

recommended by the Oregon the legislature at its next ses-

JOINT RESOLUTION NO. ..ent to the Constitution of the State of Oregon. by the house, the senate con-

the following article, as an ent to the constitution of the Oregon, be proposed and rethe next legislative assembly, same shall be concurred in

jority of all the members electd be ratified by a majority of ors of the state, then the same a part of the constitution of of Oregon:

ARTICLE I. article I, section 32 of the con-

ets within the territorial limits athority levying the taxes."

so joint resolutions presented are the theory that the initiative amendthe theory that the initiative amendne constitution submitted in June,
not become a part of the constitution,
silher been proposed in the manney
by the constitution, nor having renstority of all youes east, although
d by the governor. If, in the opinion
plature, the amendment mentioned
arry adopted, the form of this and the
cont resolution must be changed ac-

JOINT RESOLUTION No. --ment to the Constitution of the State of Oregon. by the house, the senate con-

the following article, as an ent to the constitution of the Oregon, be proposed and rethe next legislative assembly, he same shall be concurred in srity of all the members electth house threeof, and shall afbe ratified by a majority of the of the state, then the same a part of the constitution of e of Oregon:

ARTICLE I.

article IX; section 1 of the conof the state of Oregon, be and hereby is abrogated, and in reof shall be inserted the fol-

shall be levied on such prophall be precsribed by law. The eassembly shall provide by miform and equal rate of asand taxation upon the several subjects of taxation within iterial limits of the authority the taxes; and shall prescribe lations as shall secure a just

A BILL

provide a more efficient and the provide a more efficient and stem for the assessment of proper-sistem for the assessment of proper-dist, defining property subject to dispose the county assessor, and the manner of making the assess-perty by him assessed for the pur-ation: requiring all persons, and in sgent or officer of any corpora-ciation liable to be assessed by him, he assessor with a list of property tation, and prescribing a penalty to to do, and to amend sections 3037, 40, 3046, 3046, 3048, 3019, 3057, 3058. , 3545, 3046, 3048, 3049, 3057, 3058, 3070, 3071, 3074, 3074, 3075, 3076, of the Codes and Statutes of Ore-tand annotated by Hon. Charles and William W. Cotton; to amend pilet and annotated by Hon. Charles age and William W. Cotton; to amend so an act approved February 24, 1903, and an act approved February 24, 1903, and said space Soi et seputitur of the general organ of 1803, and said section be dead to be soil or the section of the general organ of 1803, and said section 1 of an idea. An act to fix the place of assessing lank stock and private banks Joan and panies," approved February 24, 1903; section 1 of an act approved Decemic, and found on page 1 et sequitur of sell laws of Oregon, special seasion, appeal sections 27:9, 27:10, 2041, 2012, 2044, is the Codes and Statutes of Oregon, and at annotated by Hon. Charles B. rand William W. Cotton; and to reste and parts of acts in conflict heredatempting certain assessments and an from the operation thereof.

of Oregon:

roperty Subject to Taxation.) ad Personal Property to Be As-

sed Uniformly and Ratably.) and William W. Cotton, be and 5. All pr

personal property situated or such library is situated. within this state, except such qual and ratable proportion.

reperty-How construed.) elf, whether laid out in town not otherwise. swise, above and under water,

Impudence. 9-Only to think of it, my dear, entirely alone, and he had the y to kiss me.

-i suppose Fou were furious,

f-I should say so! I was furitry single time he did it.—Le

hat They Were Saying. angry waves lashed the shore. don't you hit back?" they asked, "Haven't you got the sand?" thousand.

ring are the joint resolutions superstructures, and improvements sing and improvements and erected upon, under or above, or affixed eges thereto belonging or in any wise recommission and to be pre- appertaining; and all franchises and privileges granted by or pursuant to any law of this state, or municipal ordinance or resoution, owned or used by any person or corporation, other than the right to be a corporation; and all mines, minerals, quarries, fossils, and

trees in, under, or upon the land.

(Chapter I, title XXX, B. & C. Comp., contained no definition of real property. This definition is taken in part from section 3057, B. & C. Comp. Definition of franchises and inclusion as taxable property, specifically, is new; compare the Minnesota definition of real property.)

(Personal property-How construed.) Section 3. That section 3038 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as (Land in road boundary exempt.) follows:

shereby is an all capital invested the fol-boats and vessels, whether at home or abroad, and all capital invested there-be and the same hereby are amended ax or duty shall be imposed in; all debts due or to become due from to read as follows: the consent of the people or solvent debtors, whether on account, sentatives in the legislative contract, note, mortgage or otherwise, and all taxation shall be either within or without this state; all g; and all taxation same class public stocks; all bonds, warrants, and corporated city or town, or town plat, state, or any county or other municipal subdivision thereof; and stocks and such purposes. subdivision thereof; and stocks and shares in incorporated companies, and such proportion of the capital of incorporated companies liable to taxation on porated companies liable to taxation on sections 36 and 37.)

(Exempts lands in streets and alleys, as well as lands within boundaries of county roads, while used for such purposes. The uniform practice, and supported by laws 1903, page 279, sections 36 and 37.) their capital as shall not be invested in (Stocks in banks, loan and trust comreal estate; and all improvements made by persons on lands claimed by them under the laws of the United States, the fee of which lands is still vested in the United States.

(Adds to former statutory rule as to taxable things included in the term, things in action; state, county or municipal bonds, warrants, and claims, and improvements on claimed lands—the latter provision transferred from B. & C. Comp., section 3008.)

(What property is exempt from taxation.)

Section 4. That section 3039 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same is amended by an act entitled "An act to amend section 3039 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 24, 1903, and as amended by an act entitled "An act to amend an act of Bellinger and Cotton's Annotated Codes and Statutes of Oregon, 'approved February 24, 1903," which last named act was filed in the office of the secretary of state December 24, 1903, being found upon page 28 et sequitur of the general laws of Oregon, special sesentitled 'An act to amend section 3039 the general laws of Oregon, special session of 1963, be and the same hereby is amended to read as follows:

The following property shall be exempt from taxation: 1. All property, real and personal,

thereof.

2. All public or corporate property of the several counties, cities, villages, towns, and school districts in this state used or intended for corporate purposes, except lands belonging to such public corporations held under a contract for the purchase thereof.

3. The personal property of all literary, benevolent, charitable, and scientific institutions incorporated within this state, and such real estate belonging to such institutions as shall be actually occupied for the purposes for (Public lands-Improvements.) which they were incorporated.

4. All houses of public worship, therein, and all burial grounds, tombs, state used for the sole purposes of a been issued. crematory and burial place for incinerate remains; but any part of any buildings, being a house of public worship, acted by the people of the which shall be kept or used as a store or shop, or for any other purpose, except for public worship or for schools, to the owner or occupant, or to either,

real property within this state, erty belonging thereto and upon which

orders and ratable proportion.

Orders all taxes for the subproperty all taxes for the suband the personal property of such In-4.2. The terms land, real es- dians upon such reservation, shall be real property, as used in this exempt from taxation when so provided be construed to include the by any law of the United States, and

7. The personal property of all persons who, by reason of infirmity, age,

> Seems to He. "Do you think there is anything in the pretensions of these spiritualistic medi-

ums?" "Unquestionably. I know several indolent persons who make a good living out of those pretensions."-Chicago Trib-

une. The number of deaths each year in London was, 150 years ago, fifty-one a thousand, and it now is about eighteen a

wards the public charges.

8. The personal property of every householder to the amount of \$200, the articles to be selected by such house

holder.

(B. & C. Comp., section 3039, was amended by laws 1903, page 216, and laws, special session, 1903, page 28. The section proposed makes the following changes from the present law: 1.

Makes lands belonging to the state taxable when held under contract for purchase, the attorney general having heretofore held such lands exempt as "property of this state under clause 1. 2. Lands of public corporations, similarly held under contract of purchase, made taxable; 3, 5, 6, 7, no chenge. 4. Exemption of crematory property ecpled from laws 1903, page 70, section 8. 8. The same as clause 8 of section 3029, except the exemption is reduced from \$300 to \$200, omitting the specification of particular articles which may be exempted. The flat exemption is believed to be more just than the present exemption of specific varieties of property to a total of \$300, which is in practice found to be both arbitrary and unequal. A dairy farmer owning 16 cows, \$240; one horse, \$15; household furniture, \$20; farming implements, \$25 [taxable values], would have a total of \$300, and only \$90 would be exempt. If his property was a little differently distributed, thus: two horses, \$125; two cows, \$230; ten sheep, \$15; household furniture, \$50; wagon and harness, \$50; farming implements, \$50; farming

Section 5. That section 3040 of the The terms personal estate and per- Codes and Statutes of Oregon, compiled sonal property shall be construed to in- and annotated by Hon. Charles B. Belclude all things in action, household linger and William W. Cotton, and secof the state of Oregon, be and furniture, goods, chattels, moneys, and tion 56 of an act approved February 24, a bereby is abrogated, and in gold dust, on hand or on deposit; all 1903, and found on page 262 et sequitur-

All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or uninmoneys due or to become due from this within this state, shall be exempt from assessment and taxation while used for

panies, etc., subject to taxation-Where taxed.)

Section 6. That section 1 of an act entitled "An act to fix the place of assessing national bank stock and private banks, loan and trust companies," approved February 24, 1903, be and the same hereby is amended to read as fol-

Shares of stock of national banks shareholders at the place where the tice. bank is located. Shares of stock of other banks and interests in banking capital, building and loan associations and trust companies, shall be assessedd to such bank, building and loan associations, or trust copmanies, or to their owners or stockholders, as by law provided, at the place where such banks, building and loan associations, or trust companies are located.

(Lands sold by state listed to contrac-

Section 7. Lands held under a coning to the state, county, or municipal- less than \$200 per month. of the United States and this state, ex- shall be considered, for all purposes of ity, and school and other state lands, ments thereon shall be considered as real property for all purposes of taxation, and be considered as the property of the person so holding the same;

fully paid thereon. (New; but compare Laws Washington, 1897, section 27, page 149. It appears from a certificate of the clerk of the state land board, November 10, 1905, that the state's outstanding certificates of sale aggregated 860,815 acres, the purchase price of which was \$1,464,530—all of which now escapes taxation because the title to the land is still in the state.)

Section 8. The assessor must assess all improvements on lands, the fee of and the lots on which they are situated, which is still vested in the United and the pews or slips and furniture States, as personal property until the settler thereon or claimant thereof has and rights of burial; all lands, and the made final proof. After final proof has buildings thereon, not exceeding thirty been made, and a certificate issued colored race, says Andrew Carnegie acres, held by any crematory associa- therefor, the land its If must be assesstion incorporated under the laws of this ed, notwithstanding the patent has not school. (New; compare Washington Rev. Laws, 1905, section 100.

(Assessors shall obtain lists of public

lands sold.)

Section 9. The assessor of each shall be taxed upon the cash valuation first day of March of each year, obtain surance company are on trial in New thereof, the same as personal property, from the state land board, and from the local United States land officers in the m 1. That section 3037 of the and the taxes shall be collected thereon state, lists of public lands sold, or conand Statutes of Oregon, compiled in the same manner as taxes on person- tracted to be sold, and of final certificates issued for land in his county dur-5. All public libraries, and the per- ing the previous year ending at 1 me is hereby amended to read as sonal property belonging thereto and o'clock a. m. of said first day of March, connected therewith, and the real prop- and shall place such lands upon the assessment rolls as provided in the be specifically exempted by law, ing upon Indian reservations who have certify a list or lists of all public lands property loss is enormous. bject to assessment and tax- not severed their tribal relations or sold, or contracted to be sold, during taken lands in severalty, except lands the previous year on application of the

(Section 2013, B. & C. Comp., seems to recognize marginal assignments of mortgages. It does not belong in a tax act, since the repeal of the mortgage tax law, of which it was part. The last clause is now nugatory. It should not be repealed, but no reference should be made to it in a tax code; but it is suggested that in future compilations it be transferred to the recording act.)

(Te be continued next week)

Active Real Estate. 'Is there much activity in real es

tate in this section?" asked the visitor. "I should say there is," answered Farmer Corntossel. "Had three landslides an' a washout last year."-Washington Star.

"Say !" exclaimed Tommy, doubling up his right hand into the shape of a small sand. In 1820 it was twenty-nine a thou- fist and making at the other boy, "you're cheating! This is a Burbank apple, and rou've given me the sour half!"

or poverty, may, in the opinion of the NEWS OF THE WEEK

In a Condensed Form for Our Busy Readers.

HAPPENINGS OF TWO CONTINENTS

A Resume of the Less Important but Not Less Interesting Eventof the Past Week.

The Illinois Central will spend \$2,-300,000 elevating its tracks in Chicago. One day recently 4,650 steerage passengers arrived in New York from Eu-

There is a coal shortage in San Francisco and the price has been boosted \$3

At its next session congress will be asked to pay for entertainments by our foreign ambassadors and ministers.

It is alleged that an attempt has been in the land fraud trials now on at Salt

Tenement house residents of New

York's East Side have begun a war on butcher shops for raising the price of Realty in Victoria, B. C., has inreased 25 per cent in value on the an-

nouncement of improvements by the Canadian Pacific. A new all-Canadian mail service refrom London to Vancouver, B. C., be-

ing made in 11 days. Investigation has shown that large amounts of money intended to relieve Russian famine sufferers has been pocketed by those intrusted with the funds.

they are ol denough to find a buyer, ants. shall be assessed to the individual An effort is to be made to stop the prac-

> With the thermometer standing near the zero mark a large number of prominent citizensioi Payette, Inaho, held up a coal train and took two cars for their own use. Thye were prevented from taking moreb y a promis eof relief by the railroad company.

> water plant.

The use of tobacco in any form is becoln, Neb. The Canadian governoment has agreed to place a lifeboat service on the south-

ern portion of Vancouver island coast, the marine graveyard. The Alabama Great Southern railroad has given an increase of 5 per cent

sign for taxation of all property copt land belonging to this state held under a contract for the purchase so holding the same; and the improvefrom acquiring coal lands by the use of

dynamite.

tion in the Philippines, says the istil all taxes and municipal charges are speaking. There is no market for sugar and tobacco.

The Japanese government is said to

people are on the point of starvation. Booker T. Washington, leader of the

wears shoes made in a ngreo industrial

The United States government has Hamiltton, Ont.

county shall, immediately after the counsel of the Mutual Reserve Life In-York on a charge of grand larceny.

> While holding up passengers on a Chicago & Alton passneger train near Kansas City a bold robber was captured

last two preceding sections. It shall an earthquake at German New Guinea. is not pleasing to the men who run the 6. The property of all Indians resid- be the duty of the State Land board to Many natives were drowned and the trains. The increase in wages to be

Mrs. Stilwell, head of the Salvation

has been barred from doing further bus-

Presideont Roosevelt and party has anded on Unitde States territory.

A large section of the crater of Vesuvius has caved in.

France has ordered a squadron of warships to Tangier, Morocco. Justice Gaynor, of New York, advocates imprisonment for relating.

A plot has been unearthed in Servia which was intended to unseat King SESSION WILL BE BUSY.

Congress May Make Changes in Sev eral Important Laws.

Washington, Nov. 27 .- The indiestions are that the short session of cougress that opens December 3 and expires by limitation March 4 next, will not go down in history because of any particular achievement. It will be a busy session; all short sessions are, for three months is none too much time in which to perfect and pass the regular appropriation bills. Aside from this legisltaion, little of national importance is likely to result.

Following out recommendations made by the president in his annual message, the house may frame, and possibly pass, some sort of bill limiting inheritances; some bill proposing changes in the rate law, the pure food law and the anti-trust law may be proposed and discussed, but nothing of this character is

next congress. This was the course folon the part of the house leaders.

GOLD IN THE WRECK.

Eastern Men Secure Concession from Mexico for Recovery.

Mexico City, Nov. 27 .- A special to th Herald from Guadalajara says:

attempt to save the passengers the ship government cannot afford to do. was run ashore. However, nearly 200 persons were either burned to death or that the government shall withdraw drowned. Of the amount aboard the from the field of controlling a public Helena has voted to own her own ship, between \$800,000 and \$900,000 utility and shall place the business of was recovered some time later. It is transporting and delivering the mail in believed that there still remains in the private hands, as the express business ing driven from the university at Lin- hulk of the vessel at least \$500,000 in is today conducted. The capitalists

WOULD BUY CABLE.

Telegraph Company Seeks to Acquire Government Wire in Alaska.

Portland, Nov. 27 .- If congress will tract for the purchase thereof, belong- in wages to all its employes receiving authorize the sale of the government cable which reaches from Seattle to In the Interstate Commerce hearing at Skagway, the North American Tele- posed to be put in force will readily Salt Lake a witness declared the Unon graph & Cable company will lay andemonstrate that it means an average The company stands ready to purchase ernment and general public of \$100,the government cable, together with 000,000 annually. Dr. D. P. Barrows, director of educa- 1,400 miles of land lines, for \$2,180,-500, which represents the actual cost. vices now rendered the public by the and no deed shall ever be executed un- lands are in good condition generally To extend the cable to Vladivostok will Postoffice department and carry out all cost approximately \$1,500,000.

An international committee has been Mr. Flynn was in the real estate busi- objects sought, namely: appointed in China to secure relief for ness in Portland about 16 years ago. the hungry. An appeal will be made He is a guest at the Oregon hotel, by one-half of all postage to be paid on mer acquaintances.

"Probably the most perfect wireless Alaska, and are managed by the gov-ernment," said Mr. Flynn. "The stations in mind are on Norton sound, and deficit annually in the operating of the one is at St. Michaels and the other at been asked to furnish protection to the Safety harbor. They are separated by ment. leader of the street car strike now on at a distance of about 38 miles. They are operated by soldiers, and the last sea-

Inspectors Not Pleasing.

Mexico City, Nov. 27.—The Herald today says: "Unless there is a change of the plan of the committee which is by the conductor and later turned over of the Mexican Central in their appli- which the postoffice is situated. cation for a revision of the wage scale, Advices have just been received of a the management will be reminded that asked for the passenger conductors will be from \$250 to \$300 a month. proportionate increase will be asked for the freight conductors."

Alarmed by Mail Robberies.

St. Petersburg, Nov. 27 .- The minister of the Interior issued orders that The American Insurance company henceforth the postoffice shall only forward money within the Russian empire concerning an alleged interview in iness in Massachusetts and the justice by means of money orders. The prac- which he was quoted as saying that he of the State Supreme court says con- tice of sending currency in the registerpanies must show that they can protect ed mail will be abandoned because of "I have not said I would not resign, before they will be allowed to continue the almost daily robbery of mail trains. nor have I said I would not send in my by bands of armed revolutionists, whose booty from this source of procedure has never said to any newspaper man that reached such proportions that the gov- I would stay in Washington all winter. ernment has to repay by installments.

Herds Lost in Blizzard,

El Paso, Tex., Nov. 27 .- A special to the Times from Almagordo, N. M., says that the goat and sheep raisers of the Sacramento mountains in New the Japanese have decided to bridge Mexico lost from 60 to 80 per cent of the Yalu river at Yongampo. The their herds during the recent blizzard, span will be 3,239 feet long and the which, it is said, is the heaviest loss bridge will cost \$1,000,000. It will be ever experienced by the industry in the completed at the same time as the

BUY POSTAL SYSTEM

Syndicate Offers to Come to Ald of Uncle Sam.

REDUCE POSTAL RATES ONE-HALF

Rent Buildings From Government and Share the Profits-Could Save \$100,000,000 Annually.

Washington, Nov. 27 .- Uncle Sam will be aksed tomorrow to turn over tolikely to get through the senate. Nor a syndicate of capitalists the conduct of is there the slightest possibility of the the postal business. The joint commitpassage or even report of a tariff bill. tee of congress investigating postal portance to be disposed of in a short abuses and intrusted with recommendsession, but a limited discussion may ing reforms, which has been in session serve to bring the various topics fairly in New York, resumed its meetings tobefore the country, and may result in day, and tomorrow W. D. Boyce, of legislation at the long session of the Chicago, will go before the committee with a bonafide offer made by substanlowed in the case of the railroad rate tial capitalists to take over from the made to poison one of the Twitnesses bill, and it proved to be a wise move government the postal business and relieve it of all the great expense attached.

The offer has several objects. It is true that capitalists have been found who believe that money can be made by a monopoly of the postal business. Whereas the government has failed to make the Postoffice department a paying institution, the capitalists believe that by the introduction of business B. F. Richardson, a capitalist of methods they can put the department Pennsylvania, and C. W. Johnston, a upon a dividend paying basis. Wells-Delaware man, have secured from the Fargo Express company saw enough cord has been established by the trip Mexican government a conscession for money in the monopoly to offer the from London to Vancouver, B. C., be- the recovery of the gold that still re- government a bonus of \$1,000,000 a mains in the hull of the Golden Gate, year if permitted to run the postoffice. the American ship that was beached on The proposition is presented in good the coast of Colima, a short distance faith and will serve the double purpose from Manzanillo, in the winter of 1861- of emphasizing with the public the fact 62. Mr. Richardson is now in this that there are capable business men in city. Mr. Johnston recently left San the country who believe that they can British Columbian Indians are in the Francisco for the scene of the wreck, give the people penny postage and an habit of selling their girls as soon as accompanied by divers and other assist- excellent service, as good as that performed by the government. The offer The Golden Gate was on the way will have the effect of showing to the from San Francisco to New York, and people that these business men, who carried nearly \$1,500,000 in gold coin, will give satisfactory bond, will guarandestined for New York banks. While tee to give the patrons of the postoffice heading north toward Manzanillo fire reduced postage rates, which the debroke out aboard the vessel, and in an partment officials unite in reporting the

The proposition, broadly stated, is who are willing to assume the burden will pay the government rental for the postoffice buildings all over the country and will charge the government regular rates of postage upon its mail, which is now carried free under frank and penal-

Mr. Boyce said in part: "A careful comparison of rates of postage now charged on first and second Seward, with branches to Juneau and class matter, with the rates herein prosaving for the next 20 years to the gov-

"We propose to perform all the sertreaty stipulations and contracts and to J. T. Flynn, secretary of the North take the entire receipts arising from the American Telegraph & Cable company, postal service as full compensation for is in Portland en route from Seattle to the r. ndition of all paid services now understand the recent school situation Washington, where he will represent performed by the Postoffice department in San Francisco. While she may his company at the coming session of and pay all salaries and expenses necespunish the Bay City a bit, nothing congress, when a bill will be intro-sary to carry out the terms of such a duced to authorize the sale of the cable. detailed contract as will accomplish the

"First-The reduction to the public to Europe and America. Ten thousand where he is meeting many of his for- first and second class matter, or 1 cent per ounce or fraction thereof of first class, and 1/2 cent per pound on second telegraphy stations in the world are in class matter, except for weeklies, as heretofore.

"Second - The wiping out of the postal service as a government depart-

"Third-We will pay into the United The president, vice president and son they transmitted 1,260,000 words over 7 per cent interest on capital in-without a single error." vested."

Print City's Name on Stamps.

Washington, Nov. 27. - Postage stamps of the issue of 1907, at 6,000 presidential postoffices will bear on their face the name of the state and city in chief reason for this innovation is said, disastrons tidal wave which followed the system of retaining train inspectors belief that it will help do away with postoffice robberies and make it much easier to trace criminals. The postoffice robbery at Chicago a few years ago is a good example of the case with which stolen postage stamps can be disposed of, for no trace of the perpetrators was ever found.

Has Not Refused to Resign.

New York, Nov. 27 .- United States Senator Thomas C. Platt said today In fact, the whole interview about my refusal to resign is untrue."

Creat Bridge Over Yalu.

London, Nov. 27 .- The Tokio correspondent of the Times telegraphs that Wija-Mukden & Fusan railroad.