O'BRIEN'S

A NEW ASSESSMENT LAW.

To be Proposed at the Next Session of the Legislature.

Senator Mattson, of Polk county, has compiled a new assessment law which he will introduce and work to secure this winter. The principal points of the bill are given by the Dallas Observer, as follows:

"It provides for the assessment of all property of whatever nature (except school houses, etc.) belonging to all persons, firms, corporations, etc. The mortgage tax is practically restored. All credits are assessed. The owner of the land and the mortgagé each per these taxes according to his equity in the land. It makes the debtor the agent for collecting and paying taxes, and if any debtor pays taxes on any amount he owes another, such payment of taxes will be considered part payment of the debt.

It makes all proposals unsaleable, and if any person or institution fails to give in their assessment the assessment of the same, which shall be done by court assessment. Any person or institution wrongfully returning to the assessor his property shall, when the fact is ascertained, be rightly assessed and then 20 per cent of the value of the property shall be added to the penalty for such violation of duty.

The assessor begins his office January 1 of each year. The county board of equalization meets August 8 and continues in session not less than three days nor more than five weeks. After the work of the county board is performed the county clerk can make no changes in the assessment.

A summary of the assessment only is sent to the Secretary of State for the use of the State Board of Equalization. This saves the state through the counties about $50,000 a year.

The state board of equalization is now composed of the Secretary of State, a county assessor and a member of the legislature. In these cases, it is not, considered of the various kinds of property assessed, added or deduct such a per cent to or from the total valuation of such county as will be necessary to render the county a valuation to the secretary of State for the use of the State Board of Equalization. This method of equalization will save the taxpayer of the state, and we request every voter present at the polls to report on the question of the present vote.

It provides that the original assessment roll with the clerk's written on the book and the last collection, no copies of the roll being necessary. This saves the state through its counties $25,000 per annum.

The treasurer is made the tax collector up to the point of delinquency; the sheriff collecting only delinquent taxes.

The talk collector is charged on tax delinquency in the county only give the tax collector such credit relief as is just.

After the sheriff has exhausted his power in the collection of delinquent taxes, then he shall make and file with the county clerk his delinquent roll, which shall be added to as provided for the record of the delinquencies of three months. After five years the delinquency of the same is dropped from the records."

YAQUNA TIMES.

Contractors are looking forward to having an opportunity to bid on the work of repaving the channel at Yaquna Bay before long, as Senator Mitchell has introduced a resolution to find out why the contract for this work has not been let. There is an appropriation of $5,000 for putting more stone on the jetty of Yaquna, but the $11,000 or more dollars required for making a ship channel into the harbor there has not yet been appropriated, or its expenditure ordered under the contract system. Oregon City, United States engineers, some time since forwarded to the chief of engineers a project for a federal work at Yaquna, but it has not been approved by the Secretary of War, so the matter is "in the air" as yet. As to when the Secretary of War will approve the project, or whether he will approve of it at all, or not, as one can tell. Oregon City.

While outside last week we had the pleasure of having a short talk with Hon. E. R. Lake. Mr. Lake is the member of the lower house of the Oregon legislature in which Lincoln county has a sort of proprietary or joint interest: something like a celebration.

Mr. Lake, though, is a very nice and enjoyable man, and will, we doubt, receive Lincoln county as good a representation as she could reasonably expect from any joint representative who is not a resident of the county. Mr. Lake made some very interesting and engaging points, and, what changes, if any, are needed in this country for the benefits of the people of this county, and if any, he had had some letters from parties in this county asking that the county be extended fourteen days. He thought it would be well if the parties really interested would hold a meeting and determine upon what changes are needed in the present law, if any. Mr. Lake, also said that he was a Mitchell man for U. S. senator, and he sincerely hoped that the election of a senator would occur early in the session, so that the legislature could have some time to inaugurate some needed changes.

Herbert D. Ward, the novelist and husband of Fillibrudia Stuart Phelps Ward, has written a new novel, which will be the fiction features of The Ladies' Home Journal during 1906. It is a humorous story and has the unique title of "The Burglar Who Moved Parsonage." It is written to Mrs. Ward's "An Old Maid's Passion," the husband taking up the pen in the name Miss Phelps had naturally to put down when she became Mrs. Ward.

Ex-Senator Cannon, of this place, has filed his returns, and, as the Senate of Oregon Assembly this winter. He filed that position at the last session and his chances are good for securing the place again.