Lincoln County Leader.

CHARLES F. SOULE, ADA E. SOULE, } PROPRIETORS.

Official County Paper.

Entered at the postoffice at Toledo, Oregon, as second-class mail matter.

SUBSCRIPTION RATES

One Year	$1 50
Six Months	75
Three Months	50

Wrightman on Taxation.

The question of revenue for the support of governments, national, state, county and municipal, has always been one which has taxed the brains of our law makers. That taxation in order to be just must be equal is indisputed, and upon this basis or foundation all revenue laws, or laws for the support of our government should and must be drawn.

It has been found practicable and resulted satisfactorily to the people that the raising of revenue for the support of our national government be kept separate and apart from, and raised in other and different ways than that of our state revenues, and it is the opinion of many that were it possible to separate the manner of raising the revenue for the support of the state government from that of counties and municipalities, the same or better results would accrue. The present system of computation of state tax due from each county, upon a proportion that a five-year average of the amount of expenditure of each county for said period bears to the total amount of expenditure in all the counties of the state, is unfair, as in counties which happen to have extravagant administrations or counties which are required to build public buildings or other public improvements, except roads, the tax payers of such counties are penalized therefor by having to pay a greater amount of the state tax, in addition to increased local taxes, than a county where the administration is more conservative and its public buildings are already erected, although the last named county may be far more wealthy in values of property.

Under the old law where the amount of state tax paid by each county was estimated from the total value of taxable property, as shown by the assessment of the counties, great injustice resulted in counties whose assessor returned a just and true assessment of the values of property in the county, for the reason that many county assessors, in order to reduce the amount of state taxes due from his county, would assess property at a very low figure, often as low as one-fourth of its true value, and only the tangible property of the county assessed. These are the reasons that a man is required to pay as much or more taxes on a little home, which is only a roof for himself and family, than does a wealthy corporation whose business in the county amounts to thousands of dollars each month, and are only some of the outranges and inequalities of the above systems.

The foregoing shows how necessary it is that some way or means be devised by which the state revenues and local revenues should be separated. All property, tangible and intangible should bear its just proportion of the burden, either by direct or indirect methods. And I believe it possible for laws to be enacted whereby the revenue necessary for state government can be raised by indirect methods from intangible properties, and direct taxes will only be necessary for county and municipal purposes, levied upon tangible property, and thus obviating competition between counties in regard to state tax paid.

The tax payer in giving his property to the assessor places a very different value thereon than he would if he were listing it for sale, for the reason, he fears the high rate. Take away the danger of this high rate and the assessed value of properties will go up in every county of the state.

The first question an immigrant asks when looking for a location in our state is, "What is your rate of taxation?" And when you inform him that it is three or four per cent he does not take into consideration that the property is only assessed at about one fourth of its real value, but is intimidated in the matter by the high rate.

The intangible properties of the state of Oregon are of almost inestimable value, but an examination of our assessment rolls will show that such property is not listed and does not bear any portion of the burden of taxation.

The states of New York, Pennsylvania, New Jersey and other of the older state have laws whereby the indirect taxes almost pay, and in some states pay, the entire revenue.

The inheritance tax law and the corparation license law, enacted by the Oregon legislature in 1903, are steps in the right direction, and proper legislation along the lines set forth in the resolution of the farmers' and shippers' congress will eventually result in the entire state taxes being raised from indirect sources, and franchises and other property of like character will bear a just proportion of the tax burden of the state.—F. T. Wrightman.

Register. Do it now.

INHERITED INDIAN LAND FOR SALE AT SILETZ, OREGON

NOTICE IS HEREBY GIVEN That bids will be received for the sale of the following described inherited Indian lands, situated and being in Lincoln County, Oregon, as per schedule herein set forth, to-wit:

HEIRS	SUB-DIVISIONS	Sec.	Tp.	R.	Acres	Date Listed	Date Bid Opened
Ella Ben & Andrew Smith	Lots 9, 10, 11 and 23	8	10	10	80	Nov. 20	Feb. 19 '06
Robert Felix	N½ of nw¼	13	9	10	80	"	"
Robert Felix	Ne¼ of se¼						
	E½ nw¼ se¼ and lot 24	8	10	10	80	"	"
John Spencer and							
Catherine Fairchild	Sw¼ se¼ and lot 4	29	9	11			
	Se¼ ne¼	32	9	11	110.03	"	"
Catherine Fairchild	Ne¼ se¼ and lot 3	32	9	11	80.67	"	"
Charles Johnson	S½ lot 29	33	9	9			
	Lots 3 and 4 & nw¼ nw¼ se¼ & w½ sw¼ ne¼	4	10	9	85.22	"	"
Charles Johnson	Lot 9	3	10	9			
	Se¼ ne¼ and e½ sw¼ ne¼	4	10	9	80	"	"
George Barney	E½ nw¼ & w½ ne¼	28	17	9	160	"	"
Henry Johnson	Nw¼ sw¼ & s½ sw¼ nw¼						
	and lots 5, 6, 7 and 8	8	9	10	80.56	"	"
John Logsdon,	Lot 4	10	10	10		Jan. 2, 1906	Mar. 2, 1906
	Ne¼ nw¼ and lot 3	18	8	10	77.26		
John Orton	E½ se¼	34	6	10	80	"	"
Moses Lane,	W½ ne¼ ne¼, e½ lot 1,						
	w½ se¼ nw¼ and e½ lot 2	19	9	9	78.65	"	"
Josie Tipton, et al,	Nw¼ ne¼ and sw¼ ne¼	30	9	9	80	"	"
Ida Bensell,	S½ sw¼	34	6	10	80	"	"
Ida Bensell	W½ sw¼	34	6	10	80	"	"
Louie Fuller	Ne¼ sw¼ and lot 6 sw¼	2	9	11	72.55	"	"
Louie Fuller	Lots 29, 30, 31 and 32	36	6	11	80	"	"
Jane Yanner	Ne¼ nw¼, lots 9, 7, 14 and 16	27	9	10	72.30	"	"
Jane Yanner,	Ne¼ ne¼, e½ sw¼ ne¼ and lot 11	27	9	10	79.98	"	"
Baldwin Fairchild	Nw¼ part s½ lot 11	9	10	10	5.86	"	"
Minnie Lane and Martha Metcalf,	Lots 23, 24,						
	25 and 26	17	10	10	80	"	"
Minnie Lane and Martha Metcalf	Ne¼ se¼,						
	and se¼ se¼	18	10	10	80	"	"
William Aleck	Lots 20, 29 and 30	2	7	11		Jan. 29, 1906	Apr 30, 1906
	and lots 27 and 28	33	6	11	75.05		
John Albert	Lot 5 and sw¼ ne¼	17	8	10	78.10	"	"
John Albert	Lots 5 and 7	16	8	10			
	and lots 33 and 26	28	9	10	80.43	"	"
John Albert	Lot 6	16	8	10			
	and lot 1	21	8	10	91.88	"	"
Eliza Albert	n½ sw¼	27	9	9	80	"	"
Eliza John,	s½ se¼ ne¼, ne¼ se¼, n½ se¼ se¼	22	9	9	80	"	"
Andrew Jackson	Lots 15, 17, 34, 32, 30 and 13	27	9	10			
	and s½ lot 36	28	9	10	72.34	"	"
Moses Gillam	s½ se¼	33	6	10	80	"	"
Kitty Evans	s½ sw¼	27	9	9	80	"	"
Kitty Evans	Lots 14, 15 and 16	33	9	9			
	and w½ sw¼ nw¼	34	9	9	80	"	"
Alice John et al,	Lot 13 and ne¼ sw¼, and						
	n½ se¼ sw¼	12	9	11	78.56	"	"
Alice John, et al	Lot 12, sw¼	12	9	11	40.26	"	"
Annie Arden	s½ lot 10 and lots 9 and 4	19	8	10	74.22	"	"
Annie Arden,	s½ se¼ nw¼, ne¼ sw¼, lot 3 sw¼	19	8	10	80.20	"	"
Emma John et al	Lots 30, 31, 22 and 19	10	16	10	80	"	"
Abbie Johns et al	w½ nw¼ nw¼	17	9	11	36.30	"	"
Major Ludson	s½ sw¼	28	8	11	80	"	"

Said bids will be received up to 12 o'clock, noon, of the various days upon which they are listed to be opened in above schedule, and must be enclosed in sealed envelopes directed to Knott C. Egbert, Superintendent, Siletz, Oregon. Envelopes containing such bids should not have noted thereon the description of the lands to which the bids relate, but there shall be noted on such envelopes the date upon which the bid is to be opened. Bidders should submit a draft on some Portland bank; otherwise remit enough to cover exchange on outside banks.

KNOTT C. EGBERT,

Supt. and Special Disbursing Agent, in Charge of Siletz Agency, Oregon.

A Habit to be Encouraged.

The mother who has acquired the habit of keeping on hand a bottle of Chamberlain's Cough Remedy saves herself a great amount of uneasiness and anxiety. Coughs, colds and croup, to which children are susceptible are quickly cured by its use. It counteracts any tendency of a cold to result in pneumonia, and if given as soon as the first symptoms of croup appear, it will prevent the attack. This remedy contains nothing injurious and mothers give it to little ones with a feeling of perfect security. Sold by O. O. Krogstad.

What Became of Methuselah?

According to the Bible, Methuselah begat Lamech and lived 782 years thereafter. Lamech lived 182 years and begat Noah. Noah was 600 years old when the flood occurred.

Was Methuselah drowned? — New York Times.

Eavesdropping.

She—I wouldn't be surprised if the servant girl were listening at the keyhole. He—Nor I. That's a woman's trick. She—Oh, indeed? He—Of course. That's why it's called Eve's dropping.—Philadelphia Press.

Common Colds are the Cause of Many Serious Diseases.

Physicians who have gained a national reputation as analysts of the cause of various diseases, claim that if catching cold could be avoided a long list of dangerous ailments would never be heard of. Every one knows that pneumonia and consumption originate from a cold, and chronic catarrh, bronchitis, and all throat and lung trouble are aggravated and rendered more serious by each fresh attack. Do not risk your life or take chances when you have a cold. Chamberlain's Cough Remedy will cure it before these diseases develop. This remedy contains no opium, morphine or other harmful drug and has thirty years of reputation back of it, gained by its cures under every condition. For sale by O. O. Krogstad.

Ever Read a Cento Book?

"This volume," said the bibliophile, "is a cento. It is composed of detached sentences taken from the works of Thackeray. It makes a novel, sensible, but short, and it was composed in seven years by a bedridden baroness. The best known cento is probably the Empress Eudoxia's 'Life of Christ,' made entirely of lines from Homer. There is a similar life, composed by Ross, that consists wholly of detached lines from Virgil. Centos are often very valuable. One compiled by Alexander Hamilton from Milton's 'Paradise Lost' sold not long since for $500. The book was a history of America."

A Plague of Caterpillars.

Of the plague of caterpillars that overran the Scottish lowlands in 1854 Richard Bell in his book "My Strange Pets" says, "The caterpillars marched in armies straight ahead, and the consequence was that when they encountered 'sheep drains,' which are open drains about eighteen inches deep and eighteen inches wide at the top, they tumbled into them in such numbers that their dead bodies dammed up the water and they might have been taken out in barrow loads."

What Is an Editor?

Some boys in an English school were asked the other day to define "editor." Here are some of their definitions: "An editor is a man who handles words." "An editor makes his living out of the English language." "An editor is somebody who does not do anything himself, and when somebody else does goes and tells other people all about it." "An editor is a man who has the industry of a beaver, the instincts of a bee and the patience of an ass."

The Word "Covey."

Long custom has practically limited the word "covey" to association with the partridge, although it has always been used with grouse and ptarmigan. Beaumont and Fletcher, however, spoke of "covey of fiddlers" and Thackeray of a "covey of trumps." The word means properly a brood, hatching, coming through the French "couver," to sit (of a hen bird), from the Latin "cubare," to recline, whence "incubate" also sprung.

Setting Him Right.

Father—Why, when I was your age I didn't have as much money in a month as you spend in a day. Son—Well, father, don't scold me about it. Why don't you talk to grandfather?

Trouble Ahead.

Mr. Joax—Saw a man today who had trouble ahead of him. Mrs. Joax—How did you know? Mr. Joax—He was pushing a baby carriage containing twins.—Washington Star.