

FOR REVISION OF TAX LAWS

Commission Appointed by Governor Busy Collecting Data From All Parts of State.

WILL DEPART FROM GENERAL TAX IDEA

Frederick W. Mulkey Tells of Methods Used for Making Public Service Corporations Pay Their Share Toward the State Expenses.

The state tax commission appointed by Governor Chamberlain to devise a system of thorough revision of the taxation laws of Oregon is collecting data from all parts of the state, having sent letters of inquiry to county officials and others, and especially to public service corporations, asking for information and suggestions.

Frederick W. Mulkey, president of the commission, today explained some of the fundamental principles which, in his opinion, should govern in the work in hand. He said:

"The principal aim of the commission will be to depart as much as possible from the general property tax now in use in most of the states. By the general property tax is meant the tax on realty and personalty, as distinguished from the income tax on the one hand and the tax on realty for local purposes and the tax on personalty, public service corporations, franchisees and inheritances on the other.

"The departure from the general property tax in the United States has been first by franchise taxation, tax on corporations, inheritances and personal property for state purposes. But in most instances this has been no real relief to the taxation of real property for state purposes, but only has reduced the burden somewhat.

"All writers agree that the only proper method of getting away from the general property tax in the United States is by the taxation of realty for local purposes, and deriving state revenues from other sources. The best writers on taxation approve of the unit system of taxing corporations engaged in public service, where the business and property extends through more than one county or state.

"The favorite method of taxing public service corporations now is by the excise tax, either on the capital stock, the capital stock plus the bonded indebtedness, or the earnings either gross or net. Those states that endeavor to tax public service corporations doing business in more than one state on gross earnings generally tax on the gross earnings per mile within the state, and have found it necessary to classify the various public service corporations according to gross earnings per mile.

"Excise Tax Not Always Fair. For instance, when the gross earnings are \$2,000 a mile, the tax may be 1/2 of 1 per cent; when \$4,000 a mile, 3/4 of 1 per cent; when \$6,000 a mile, 1 per cent. Of course, these figures are purely arbitrary.

"Michigan and Wisconsin have found that the excise tax on gross earnings per mile under their classification brought less revenue than under the old general property tax system, and those states abandoned the tax.

"The best method yet suggested to tax corporations such as railways, telephone, telegraph, Pullman car and carrying companies is to tax them at a valuation arrived at by comparison of their capital stock, plus their bonded indebtedness.

"Mileage Basis Better. The proper legal method under this system is to determine the ratio of the entire capital stock and bonded indebtedness at the market value to the capital stock and bonded indebtedness employed within the state at its market value, the ratio of the entire mileage to the mileage in the state, and the gross receipts to the entire receipts. Gross receipts in the state, however, have to be limited to business that has originated and terminated within the state.

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Guaranteed heavier, stronger and of better design than similar machinery built elsewhere. We believe what we say and stand behind it.

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NEW, MODERN METHODS OF CURING THE SICK AND AFFLICTED

Liquid Sunshine—Most Marvelous Medical Treatment of the Age

INDORSED BY THE MOST PROMINENT PHYSICIANS AND SURGEONS THROUGHOUT THE WORLD

The "Elixir of Life" Now Curing Rebellious and Chronic Diseases Heretofore Pronounced Incurable—Is the New and Successful Treatment at the X-Radium Medical Institute and Sanitarium, the Largest and Most Complete Private Institute in the Northwest

NEW YORK PRESS DISPATCHES, dated June 15, '05, speaking of this famous treatment, say: "Liquid Sunshine, as used at the X-Radium Medical Institute, of Portland, Or., is reported as being productive of almost miraculous cures."
CHICAGO PRESS DISPATCHES, dated September 2, '05, say: "Liquid Sunshine is bordering close upon the miraculous, and Oregon is being prominently identified with the scientific world in producing such remarkable cures as have been made of late at the Portland X-Radium Medical Institute."
ST. PAUL PRESS DISPATCHES, dated September 30, '05, say: Liquid Sunshine effected a complete cure in the case of Darius F. Simms. Many invalids here are preparing to leave for the Portland X-Radium Institute."

Press Dispatches, dated New York, June 15, '05, under Telegraphic News, say:

Remarkable Cancer Cure

Liquid Sunshine Remedial Agent

NEW YORK, June 15.—A remarkable case of cancer cure has just come to light, and is credited to Portland, Or., physicians. Mrs. Edgar Babbit, West Forty-fifth street, has recently returned from Portland, where she has received treatment at the X-Radium Medical Institute, in that city, during the past three months. Previous to her journeying Westward, she was advised by eminent specialists here to have the breast removed in order that her life might be saved. This she refused absolutely, preferring death to an operation. Mrs. Babbit's case is attracting wide attention among the medical fraternity, and the cure is pronounced a remarkable one by the specialists with whom she consulted previous to her departure. The treatment employed by the doctors at the X-Radium Medical Institute, in the case of Mrs. Babbit, was that which is known as the new elixir of life, "Liquid Sunshine." Though practically in its infancy, this drugless mode of prescribing is superseding all other methods of treating the sick and is reported as being productive of almost miraculous cures.

Press Dispatches, dated St. Paul, October 1, '05, under Telegraphic News, say:

New Rheumatism Cure

After Eighteen Years' Chronic Sickness Liquid Sunshine Cures.

ST. PAUL, Minn., Sept. 30.—Darius F. Simms, a cripple for 18 years past, suffering from chronic rheumatism, who left here nine weeks since to visit the Portland Fair, accompanied by a nurse and crutches, returned here last evening with the nurse, but minus crutches. He is full of enthusiasm at his remarkable recovery. Eighteen years ago he was taken down with inflammatory rheumatism, which left him a cripple, his condition getting worse each year. On his arrival at Portland, Or., he says, he placed himself in the care of the X-Radium Medical Institute physicians, and was treated for seven weeks with the new elixir of life, "Liquid Sunshine," which has effected a complete cure. The local physicians who have treated Mr. Simms for the past 15 years are themselves astonished at his marvelous cure. Other invalids here are preparing to leave for the Portland X-Radium Medical Institute.

By this new and superior method of treatment at the X-Radium Institute, this elixir of life, just discovered, gives vigor to the whole system, creates new energy, strengthens the nerves, makes new blood, bright eyes, a clear brain, restores the healthy complexions of youth, and makes life worth living.

Ladies will find a boon in Liquid Sunshine. It fills out hollow cheeks, restores the curves of beauty to the scrawny neck and shrunken bust. It makes women healthy, beautiful and able to be a wife and mother as well as the joy of her family.

Puny Girls and Sick Children are Given New Life and Growth

FOR OVERWORKED MEN, suffering from nervous prostration, or people approaching old age, there is nothing that will benefit them so surely, so quickly, or so permanently as Liquid Sunshine.

THE X-RADIUM MEDICAL INSTITUTE AND SANITARIUM IS NOW LOCATED IN ITS MAGNIFICENT NEW BUILDING

Third and Alder Streets

It Offers to Those Seeking the Highest-Class Medical or Surgical Attendance an Elegant and Refined Home for Sick or Convalescent. Maternity Cases Given Special Attention. Professional Lady Nurses in Attendance.

HUNDREDS OF TESTIMONIALS AND GILT EDGE CITY REFERENCES AT OFFICE



As a Tonic, Stimulator and Invigorator It Has No Equal

The X-Radium Medical Institute is indorsed, patronized and the only institute recognized by the medical profession and hospital clinics throughout the Pacific Northwest for the treatment and cure of CANCER, TUMORS, CONSUMPTION, STOMACH, LIVER, BLOOD POISONING, RHEUMATISM, PARALYSIS, FEMALE TROUBLES, CATARRH, ULCERS, LUMP S, DEAFNESS, ASTHMA, LOCOMOTOR ATAXIA, NERVOUS DISORDERS, RUPTURE, PILES, FISTULA, RECTAL DISEASES, BLADDER, KIDNEY AND KINDRED DISORDERS.

No Mistakes Are Made in Diagnosing Your Case, and drugging you for months without knowing what ails you. The Liquid Sunshine Ray looks clear through your body and at once locates the cause.

American, German, French and Scandinavian Specialists in attendance. Consultation free; treatment within the reach of all. Correspondence solicited. Strictly confidential. Send for symptom blank covering our home treatment.

X-Radium Medical Institute and Sanitarium

Office Hours: 9 a. m. to 12 m. 120 to 5 p. m. Evenings, 7 to 9 p. m. Sundays, 11 a. m. to 2 p. m.

X-Radium Building, Third and Alder Streets, Entrance 253 Alder, Portland, Oregon Telephone Main 2796

so that probably mileage is the better basis for taxation.

"The unit system of taxation of public service corporations engaged in interstate business necessitates a board of state tax commissioners. Such a board should have jurisdiction, and entire jurisdiction, too, to assess the value of the roadbed and should certify to each county the value of the roadbed in that county.

"For the purposes of taxation, the roadbed should be taxed for local purposes at the local rate; for purposes of state taxation the capital stock, plus the bonded indebtedness at the market value employed within the state, should be taxed at the average rate of the year before.

"I say the average state rate because at the present time the state rate is not the same in each county. The legislature having apportioned the tax rate for a period of years, it certifies to each county the state budget, inasmuch as each county must bear a fixed

proportion; for an instance, under the present law, Multnomah county pays, roughly speaking, one third of the state tax.

"It is necessary, then, to take an average. By this method, in taxing public service corporations, in order to avoid double tax, stocks, bonds and other personal property belonging to the corporations should be exempt from taxation.

Mr. Mulkey will bring out later other phases of the work in which he is engaged, taking up questions of specific character growing out from the application of the general principles which he has explained.

COMING TO STAY WITH US NOW

Visitors at Chamber of Commerce Exhibit Homeseekers, Says Colonel Miller.

GOOD EFFECT OF FAIR ADVERTISING IS SHOWN

People Come From Iowa With Money to Buy Land—Easterners Have Plan for Making Turpentine From Pine Stumpage.

Colonel Miller, who is in charge of the exhibit in the rooms of the chamber of commerce, said today that since the exposition closed visitors are nearly as numerous as they were during the summer, and that those who are coming now are all homeseekers.

"The persons who visit us nowadays," said he, "come prepared to buy homes; they seem as a class to have abundant means to buy what they want and they are taking plenty of time to select their locations. One cannot talk with them as I do every day and not be impressed with the idea that the exposition is already bringing results. Numbers of those who visit us say that they came after others from their neighborhoods had returned home from the fair, bringing good reports of what they saw.

"Today a party came from Iowa, and they will remain. They are waiting until they find just what they want, and then they will buy.

"We talk with many persons who want to establish industries. For instance, a party of easterners came to us a few days ago and wanted to obtain information concerning the localities where they could get plenty of yellow and sugar pine stumpage. Now, what do you think they wanted to do with it? It was for the manufacture of turpentine. They said that they could maintain an extensive establishment for the manufacture of that useful commodity from stumps alone; that they did not need the trees.

"People do not appreciate what such an industry would mean to this state. It would use what otherwise would be of no value, and at the same time clear large areas of stump land for the uses of agriculture. These persons had plenty of money to build a plant and carry on the business.

"I tell you the tide of travel to Oregon as the result of the fair, already has begun, and it is going to continue until we will be surprised at the influx."

Sewing Machine Bargains

50 Sewing Machines at One-Half Price, 50

Was on Exhibition at Lewis and Clark Fair

A Splendid Lot of Singer, Wheeler & Wilson, Domestic, White and Others—Slightly Damaged.

This Sale for This Week Only

S. S. SIGEL, 335 Morrison St.

MR. TAYLOR'S WIDOWS FIGHT FOR DEAD MAN'S ESTATE

Woman He Twice Married and Twice Divorced Would Shut Out Later Spouse.

(Journal Special Service.)
San Francisco, Cal., Nov. 7.—The battle for \$665,000 left by the late Horace B. Taylor has begun in the probate court here. Taylor was 90 years of age when he died in July last. He was a prosperous merchant. He had matrimonial troubles and was twice divorced from his first wife, Mrs. Abbie E. Taylor. She and her son, George B. Taylor, of Boston, are trying to break through a will which bequeaths one third of the fortune to Mrs. Etta Taylor, the second wife, and two thirds to Henry W. Taylor, of Berkeley, California, son of the first Mrs. Taylor.

The former merchant got a divorce decree at Port Wayne, Indiana, many years ago, and remarried his first wife in Maine, in 1878 and again secured a divorce. This second divorce, the first Mrs. Taylor says, is invalid. His second wife, an attractive woman, and his California son and his wife were in court.

PORTLANDERS SPEAK TO BUSINESS MEN OF KELSO

(Special Dispatch to The Journal.)
Kelso, Wash., Nov. 7.—Mesonic hall was crowded last night, the occasion being the meeting held under the auspices of the Kelso business men's club at which H. M. Calk and Tom Richardson, of the Portland Commercial Club, and E. H. Fogarty, assistant general freight agent of the Northern Pacific, were the principal speakers. The object of the meeting was for the purpose of securing the cooperation of Kelso business men in every movement that will be of benefit to their town and the northwest. The Kelso Business Men's club has a membership of 15. A. E. Cagwin is president, F. M. Carothers vice-president and Amos A. Bunker, secretary and treasurer. A reception to the visitors followed the close of the speaking, in the rooms of the club.

TEACHER FINED FOR THRASHING A PUPIL

(Special Dispatch to The Journal.)
Montrose, Wash., Nov. 7.—Miss Jean S. Ireland, in charge of a school at Oakville, in this county, was yesterday fined \$10 and costs on a charge preferred by Charles Alfredson, that she had beating his boy until he was black-and-blue. She has appealed her case to the superior court.

DALLAS WOODMEN WELCOME HEAD CONSUL BOAK

New Hall to Be Dedicated and Exhibition Drills Will Be Feature.

(Special Dispatch to The Journal.)
Dallas, Or., Nov. 7.—Dallas Woodmen of the World have completed all arrangements for the reception of Head Consul I. I. Boak this evening, at which time the new Woodmen hall that has just been completed will be dedicated. Large delegations of visitors are arriving from neighboring camps and several drill teams are expected to be in attendance. The meeting will be open to the public, and a general invitation has been extended for all to attend. E. C. Kirkpatrick will be chairman.

In Russia, men drink tea while talking business, that's the custom of the country. In America, women drink tea while talking pleasure. The custom is to use Galt's Ceylon Tea. Set your neighbors opinion, she uses it

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IRVING'S BUCHU WATERS

Cure Scalding Urine, Backache, Rheumatism, Nervousness, Loss of Flesh, Sediment in the Urine, Renal Calculi, Diabetes and all Kidney troubles, including Bright's Disease. They are purely a vegetable compound and act directly on the weakened tissues and blood vessels of the kidneys and urinary organs. Sold at 50¢ a box by S. G. Hildreth & Co., Druggists, 183 Third St., sole agents for Portland, Or.

THIS IS A BETTER COUNTRY TO LIVE IN, BECAUSE SCHILLING'S BEST IS IN IT.

Your grocer's neighbor.

DON'T DOSE THE STOMACH

Hymel Cures Catarrh by Breathing Aromatic Healing Air.

You cannot afford to risk permanent loss of health by taking strong drugs into the stomach in the vain hope of curing catarrh of the nose and throat. The only true way of curing catarrh troubles is by the use of Hymel, which is breathed through a neat pocket inhaler that comes with every outfit.

Hymel is not a secret remedy, and its formula is given to all reputable physicians. Its base is the famous eucalyptus oil. This is combined with other healing, aromatic gums and balsams, so that when using Hymel, the air you breathe is filled with germ-killing, health-giving curative powers. It kills all catarrhal germs and restores the mucous membrane of the nose, throat and lungs to a perfectly healthy condition.

The complete Hymel outfit, consisting of a neat pocket inhaler, a medicine dropper and a bottle of Hymel, costs but \$1.50, and extra bottles can be obtained for 50 cents, making it the most economical method of curing catarrh, as well as the most reliable.

If you cannot obtain Hymel of your dealer, it will be forwarded by mail, postage paid, on receipt of price. Write today for a free sample bottle and consultation blank that will enable you to determine if you need Hymel. Sent without charge by Hymel Manufacturing Company, Hymel Building, Room 817, WOODWARD CLARK & CO., DRUGGISTS, 1000 Broadway, New York City.

FINA COMMISSE SUICIDE.

(Special Dispatch to The Journal.)
Astoria, Or., Nov. 7.—The body of Daniel Bieker, a native of Finland, aged about 35 years, was found here last night. A revolver was clutched in one hand and a bullet had been fired through the back of his head.

PHYSICIANS TO CHANGE.

(Special Dispatch to The Journal.)
Independence, Or., Nov. 7.—Dr. O. B. Miles of Independence will soon locate in Clatskanie, the State, formerly of this place, but now of Clatskanie, has been