

## RENDERS OPINION ON ASSESSMENT OF PERSONAL TAX

Foreign Insurance Companies Must Pay Tax on All Classes of Personal Property, Says Attorney General.

All classes of personal property of foreign insurance companies is taxable, according to an opinion given by Attorney General Reed. This opinion was sent in reply to several queries made by Mr. Reed regarding his right to assess certain property of insurance companies. There are in Multnomah county more than 250 of these concerns which are affected by this ruling.

The opinion follows: "All classes of personal property of the foreign insurance companies enumerated in section 4634, Lord's Oregon Laws, is locally taxable. I find no exemption of such property provided."

"All personal property of domestic fraternal benefit societies is exempt from taxation, as provided in section 36, chapter 217, laws of 1911."

"The same applies to the personal property of foreign fraternal benefit societies, inasmuch as they are also licensed under said chapter 217, laws of 1911."

Some are exempt. "Mutual fire insurance companies not organized for profit are exempt from taxation of personal property by section 4635, Lord's Oregon Laws, as amended by chapter 226, laws of 1911. I do not find, however, that this applies to mutual life insurance societies. In fact section 4660, Lord's Oregon Laws, provides that every such association shall be subject to all the provisions of the laws of this state, respecting the payment of licenses and of taxes on premiums by life or accident insurance companies."

"The statute providing for the taxation of life and accident insurance companies does not exempt the personal property of such companies from taxation, and therefore it would seem to follow that mutual life insurance companies are not exempted from taxation on personal property."

"For the reasons already given and a like provision found in section 4661, I conclude that the personal property of mutual insurance companies which are organized for profit is locally taxable."

Classes are named. "I find nowhere any exemption of the personal property of domestic insurance companies of the following classes: Fire, fire and marine, marine, life, life and accident, accident, health, liability, plate glass, steam boiler, burglary, sprinkler, fire, wheel, automobile, workmen's collective, life stock, or credit insurance, and for the reasons already expressed to you in my former opinion I am of the opinion that all of the property of such insurance companies, whether domestic or foreign, is subject to taxation, other than those companies specifically exempted and referred to in the foregoing answers."

LITTLE SAM'S LIVER DID NOT NEED THE LITTLE LIVER PILLS

"Little liver pills" almost proved the undoing of Sammy Caolo's little liver.

Sammy, 3 1/2 years old, is the son of Mr. and Mrs. S. Caolo, 350 Front street. Last evening while on one of his youthful investigations of the family larder Sammy found some pills. That they were little liver pills and that his own little liver was "O. K." was beyond Sammy's ken. The pellets looked delectable to the lad and they tasted like candy. Sammy absorbed several of them and then became unconscious.

Mr. Caolo was naturally alarmed and rushed his little son to Good Samaritan hospital. There physicians pumped the disintegrated pill stuff from Sammy's stomach, and found it contained a considerable portion of strychnine and bella donna.

After spending the night in the shadows of death valley, the patient rallied this morning, and is expected to be as good as new in a day or two.

District Attorney III. District Attorney Evans has been compelled to remain at home on account of a throat affliction which has affected his vocal chords to such an extent that he cannot talk above a whisper. He expects to be able to return tomorrow.

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## WILL HELP TAKE CARE OF BABIES

Mothers Attending Rose Festival to Be Aided This Year.

The mothers may come to the Rose Festival this year. Thousands of them have wanted to come hitherto, but they couldn't. They could not safely leave their babies at home. They had no place down town to leave them. The Junior League of the Peoples' Institute and the Fruit & Flower mission has arranged to meet the situation this year.

The second floor of the Royal building at Broadway and Morrison streets has been secured as a nursery. Competent nurses will be in attendance both day and evening during the Rose Festival.

The room will be fitted with cots, easy chairs, and every thing else needed for the comfort of mothers and children.

Bread, butter, jelly and milk will be furnished. Mothers are to be allowed to leave their children during the parade or longer if desired with assurance that they will be cared for. A nominal charge is to be made to meet the actual expenses incurred.

The courtesy will be extended to mothers from out-of-town as well as to those who live in the city.

All features, except one, of preparation for the Rose Festival are progressing satisfactorily to the festival management. The exception is the support received in response to the emergency appeal for \$20,000 with which to complete the 1913 Rose Festival fund and to meet the actual expenses necessary in giving the festival as it has been programmed and advertised throughout the United States and abroad.

The fund-raising campaign was slightly yesterday and the citizens of Portland are reminded that much greater demonstration of desire to save the city from embarrassment will be necessary to be effective. The list reported yesterday evening, is as follows:

Previously acknowledged \$3,068.00

William Deans 5.01

Buck & Emig 10.00

Hyron & Co. 20.00

James Amusement Co. 20.00

Willard Hotel 10.00

Palace Hotel 10.00

G. H. Durham 5.00

L. S. Martin 10.00

Thomas N. Strong 10.00

Total \$32,152.00

The total is less than a sixth of the amount which must be raised unless the program of the Rose Festival is to be seriously pruned of some of its most attractive and widely advertised features.

JUDGE WANTED TO KNOW WHO HAS 'PULL'

Who received the \$75 that Mrs. Davis claims she paid to get her son out of the rockpile?

What interest does a man by the name of Martin have in the case? These two questions are to be placed before the district attorney and the juvenile court for solution. The case against Mrs. Davis' son, John, came up this morning in the municipal court, where he was brought to explain why he did not leave the city when the city council revoked his parole from the rockpile two months ago.

Mrs. Davis claims she gave Martin, a bartender at Third and Yamhill streets, \$75 to be used in getting the lad out.

She says Martin told her \$25 was to go to J. M. Toomey, proprietor of the Barr hotel; \$25 to Judge Tazewell and \$25 to himself. So much talk of paying money has been made in this case that Judge Tazewell summoned all parties concerned into court to find out who has the official "pull".

Toomey admitted using some money to defray expenses in circulating a petition for the lad's release. He said he knew nothing of the \$75 in question.

Martin was not in court. Toomey also admits telling the boy and his mother that he could stay in the city when the parole was granted, although the parole was granted with the understanding that a man by the name of Little would take the boy to Linn county to work in a sawmill. Little testified that he remained in Portland a week to negotiate through Toomey for the boy's freedom, but on the day they were to start for Linn county Toomey said the boy could stay in Portland. Little also testified that Toomey represented himself to be a high official in the juvenile court work.

Attorney May of Bauer & Green represented Mrs. Davis and the boy this morning. The judge held that Davis had failed to abide by the parole, and should serve the 90 days.

## NO CLUE TO THIEF WHO TOOK PLANS OF NEW WARSHIP

Secretary Daniels Says No One Familiar With Naval Construction Would Have Troubled to Take Designs.

(United Press Local Wire.)

Washington, May 14.—Small credence is given today to statements of officials of the navy department, who, since the discovery that secret plans of the battleship, Pennsylvania, have been stolen from the department, have been busy making statements to minimize the importance of the theft. That the department does regard the theft as important was shown today when Secretary Daniels ordered that the thief be located, regardless of expense, and already sleuths are working desperately both inside and outside of the department to carry out his orders.

It is now practically admitted that the stolen blueprints showed the entire plan of electric wiring of the battleship and are a complete exposition of the warship's system of fire control.

Fear Other Thefts. Secret service men on the case and attaches of the department admit that up to the present they are without a clue to the thief or thieves who stole the plans from the department's drafting room. It is feared the crime was the work of a member of the department, and if this is the case it is far from certain that the full extent of the theft has yet been exposed. It is feared that in addition to the plans stolen bodily, the most secret schemes of the department may have been copied and disposed of to some foreign power.

Officials of the department deny that the thefts of plans have any connection with the Japanese trouble, which has developed in California. They say that the first theft of plans occurred March 4, before the California situation became acute, and there is a general and apparent desire to insist that it is impossible for Japan to have solved the mystery of the department's secrets.

Declare Drawings Worthless. Some of the department chiefs declare the plan still holds the secrets of the department. They say they believe he stole them as a speculation, hoping later to realize on them through negotiations with a foreign power. They are working hard to pick up the trail and hope to land the culprit before he can arrange to sell the fruits of his theft.

Secretary Daniels issued a statement this afternoon in which he declared it was not the belief in the department that one of its members stole the missing plans, but he admitted that this was simply a guess, and that there is no clue to the thief. The secretary was evidently worried. His statement said, in part:

"Anyone familiar with naval construction would not have taken the trouble to carry those drawings away. I have had an investigation made, independent of that begun by the secret service, and I have been assured that the missing specifications are utterly worthless to anyone."

ALLEGED FRAUDULENT SOLICITORS ARRESTED

Mr. and Mrs. William Dwyer were arrested last night by the police for allegedly soliciting funds for the Switchmen's Aid association. The couple has worked this game throughout the country. It is said. It is estimated that their collections run into the hundreds of dollars. They were arrested on the charge of fraudulently obtaining money for their operations in Portland will be taken before the grand jury this afternoon.

Evidence gathered by Detectives Goltz and Koyne show that Dwyer had a set of rubber stamps, bogus seals, and a large supply of paper and credentials. This was found in a room at 355 Salmon street, where the couple has been stopping two weeks.

Dwyer called upon the Oregon Packing company yesterday afternoon, presenting his list of subscribers to the aid fund. R. D. Fontana subscribed \$2. Soon after giving the money, Fontana suspected the scheme and telephoned the police. Eighteen and Belmont streets. They gave the name of Miller. This morning, the detectives took up the investigation and traced the pair's alleged operations through California, Idaho, Colorado and back into the state. Both are well dressed. They are held in the city jail.

SALOON RAIDED FOR THE FOURTEENTH TIME

Despite the fact that attorneys for J. J. Russell, one of the proprietors of a saloon at Second and Burnside streets, contemplated court action against Sheriff Word to prevent him from making arrests in the place on charges of gambling, the raids still continue. For the fourteenth time since Word took office, Russell and eight of his patrons were arrested last night. All of them are now out on bail.

There are already two cases against Russell which have not been heard in the justice court and up until the present time no information have been filed in the clerk's office.

Sheriff Word says he will continue the raids until Russell stops all card playing in the place, even though his men secure no convictions. Russell says Word knowing that his place will be raided, has hired men to sit in games and take their chances on being arrested.

REQUEST PERMISSION TO EXAMINE COUNTY BOOKS

A motion for an order to permit attorneys for the Portland Daily News and Dana Sleeth to investigate the books of County Clerk Coffey and Auditor Martin to prepare for the defense. The case will be heard before Circuit Judge Davis this afternoon. Attorneys John H. Perry and Frank T. Collier representing the News and Sleeth, ask this order that they may prepare the defense in the criminal libel proceedings which are to be heard next Monday by Judge Davis. The paper and Sleeth, its editor, are under indictment for articles attacking County Judge Cleaton and Commissioner Lightner.

Critic Larabee Dead.

Plainfield, N. J., May 14.—William H. Larabee, aged 84, a well known author and critic, and the oldest graduate of De Pauw university, is dead today at his home here.

## CAPT. A. B. BRYANT JUMPS INTO CREEK

Suffering From Acute Alcoholism Drives Him Out Into the Night.

Rainier, Or., May 14.—Capt. A. B. Bryant, aged about 49 years, committed suicide by jumping into Green creek near Mayser, Or., while suffering from delirium tremens yesterday morning at 3:30 o'clock. He came from Portland last Saturday to visit an acquaintance at Mayser and had been suffering from acute alcoholism since his arrival. He was missed from his room Monday evening. Yesterday morning his body was found in the creek. The body was brought to the morgue at Rainier, awaiting instructions from the Moore lodge in Portland.

Not satisfied with the verdict of suicide in the case of Captain Bryant, T. R. Ratcliffe, secretary of the local lodge of Moose, of which Bryant was a member, sent a representative to Rainier today to investigate.

"Bryant was not a man who would commit suicide," said Ratcliffe, "and we are convinced that he either was drowned accidentally or that possibly something else happened to him. In all probability, however, he fell into the creek."

Bryant comes from a prominent family of Atlantic, Iowa, where his brother and mother reside. He served as captain of militia at Atlantic years ago, and has been actual war time service as an officer in the Imperial Chinese army, and in Mexico under Diaz.

He was married in 1899, in the east, and his wife resides in this city, where she operates a dressmaking establishment in one of the downtown buildings. They separated three years ago. Bryant was employed in Portland as a foreman in cement construction. He had lived here about six years.

The Moore lodge got into communication with his brother at Atlantic today, but it has not been determined whether the body will be shipped east or buried at Portland or Rainier.

MIMI VICTIM'S WIDOW FILES ANOTHER SUIT

Mrs. Beatie Estes, widow of Orla W. Estes, filed in the circuit court this morning the second suit against the Fisher Engineering corporation, Watt & Holyfield and Charles S. Fisher, contractors in charge of salvaging the German bark Mimi. She asks \$50,000 damages on account of the death of her husband. The Hamburg Assurance, a German insurance company, was named as a defendant as it insured the salvaging.

Mrs. Estes claimed that her husband was drowned when the Mimi capsized off Nehalem spit on April 6, due to the carelessness of the defendants.

Estes was the engineer of the donkey engine aboard the boat and was not a seaman. He was 35 years old and she claims was capable of earning \$800 a year. The other suit was filed some time ago by Mrs. Lulu M. Koen for the death of W. C. Koen, who was drowned with Estes. It is also for \$50,000 and against the same defendants. Joseph & Haney, attorneys, represent Mrs. Estes and Attorney John F. Logan is counsel for Mrs. Koen.

"Little Tip" Visits Police Station.

Rev. Ryce Gwynn, a policeman in Portland 30 years ago and known as "Little Tip," called at the police station this morning to talk over old time affairs. Jailor Ben Branch was the only one who recognized him. Rev. Mr. Gwynn is the man who captured Swords, Johnson and Brown, who were convicted of the murder of a man by the name of Joseph, pawnshop dealer. Johnson and Brown were the first two men hanged together in Oregon. For this capture Gwynn received a reward of \$3000, which he used in studying for the ministry. He is now located at Toledo, Lincoln county.

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## TEACHERS ESCAPE FIRE VIA WINDOW

Miss Goyotte and Mrs. Cornelius Lose Possessions in Hood River Fire.

(Special to The Journal.)

Hood River, Or., May 14.—A fire broke out in T. W. Monroe's residence on the Hood River heights yesterday morning about 3:30 o'clock and the entire building and contents were destroyed in the flames before the fire company could reach the place. Miss Goyotte and Mrs. Cornelius, two teachers of the Hood River public schools, occupied the premises and lost all that they had, barely escaping with their lives, being forced to jump out of a window as the house was all ablaze when the fire was discovered. The origin of the fire is unknown but it is believed to have started in the basement.

HUNDREDS OF MILES OF WIRES ARE TRANSFERRED

A quit claim deed to 420 1/2 miles of telegraph line in Oregon which was signed in 1903 transferring two lines of the Pacific Postal Telegraph-Cable company to the Postal Telegraph-Cable company was filed with County Clerk Coffey this morning. The lines extend from the California line near Coalinga, Jackson county, to the Columbia river near Goble, 36 1/2 miles, and from Goble to Astoria, 56 miles. The transfer was made subject to a \$20,000,000 mortgage given January 1, 1897, by the Commercial Cable company to the Farmers' Loan & Trust company, trustees. William H. Baker, vice president of the Pacific company, signed the deed and J. O. Stevens, secretary, attested it. The consideration was not made known.

MAKING ARGUMENTS IN YOUNG MURDER CASE

The murder trial of Elmer Young for the killing of Neils Miller, 72 years old, November 15 last, was completed as far as evidence was concerned at noon and the closing arguments will be made this afternoon. Young put up the defense that he was with a bottle of Young's liquor while with Miller on the afternoon of the death of Miller and that he knew nothing of what happened. Miller was killed by a blow on the back of the head and Young was accused of hitting him with a bottle. Young was arrested following the murder and has been in the county jail since. The trial occurred before Judge Gatens.

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