

10 PER CENT PENALTY IS THE LIMIT WHEN TAXES ARE OVERDUE

State Tax Commission Settles Confusion Regarding Penalties to Be Imposed

SHERIFF RAISES QUESTION

In Reply Commission Gives Opinion and Says Law Seems to Be Very Clear.

(Salem Bureau of The Journal.)
Salem, Or., Aug. 5.—There has been much confusion in regard to the penalties to be imposed in case taxes are delinquent and a question raised by Sheriff Will G. Smith of Grant Pass brought the reply from the state tax commission that the 10 per cent penalty imposed Sept. 1 for delinquency supercedes and takes the place of all prior penalties. In his letter to Sheriff Smith Commissioner Charles V. Galloway of the tax commission says: "It is our opinion that 10 per cent is the total penalty to be added to taxes delinquent on the first day of September. This penalty applies to taxes as originally charged and is not in addition to the cumulative penalty of 1 per cent a month applying during the five months prior to Sept. 1, the date of delinquency. The 10 per cent penalty for delinquency supercedes and takes the place of all prior penalties."

"We believe this is the clear meaning of that part of 3682, Lord's Oregon Laws, as amended by chapter 184, Laws of 1913, which reads as follows: 'All taxes remaining unpaid on the said first day of September shall become delinquent. Upon all taxes so delinquent there shall be charged and collected a penalty of 10 per cent and interest at the rate of 12 per cent per annum on such taxes from the day on which they become delinquent until their payment.'"

Was Written in Office.
"These two sentences as they stand in said section 3682 are exactly as written in this office and presented to the legislature. If it had been intended that the 1 per cent a month penalty applicable prior to delinquency should be added to the 10 per cent penalty applicable after delinquency, a definite statement to that effect would have been inserted."

"As to taxes which, under the old law, would have become delinquent after the first Monday of April, the new law provides a material reduction in penalty or interest charged where payments are made on or after Sept. 1. Under the new law the additional charges on account of delinquency, 10 per cent penalty and interest at the rate of 12 per cent, do not apply and begin until Sept. 1, under the old law the same penalty and rate of interest applied and began on delinquent taxes immediately after the first Monday of April."

Other Penalties Canceled.
"At the time the tax collector (county treasurer) turns the delinquent tax roll over to the sheriff, on or immediately after Sept. 1, all penalties which may have accrued prior to that date on unpaid taxes are to be regarded as canceled. Section 3687, Lord's Oregon Laws, as amended by chapter 184, Laws of 1913, provides in part: 'If any of the taxes mentioned in the roll shall be unpaid and the tax collector shall be made to collect the same, he shall on or immediately after the first day of September extend the amount of the tax upon each of the several parcels of real property, and upon the personal property assessed to each individual, in a column provided for such purposes on the tax roll.'"

"The tax collector is thus directed to carry forward into the delinquent column the amounts of all taxes as charged on the roll. Neither in this section nor any other do we find that he is directed or authorized to include penalties or interest with taxes and enter them in said column."

"The sheriff in making collections of delinquent taxes should include only penalties and interest from the date of delinquency—Sept. 1—computed on the amounts of the unpaid taxes as originally charged and entered on the tax roll."

The New Richmond hotel of Seattle is a commercial and tourist hotel of the very best class, operated on popular plan. C. A. Harrison, Mgr. (Adv.)

Manufacturers Are Pleased With Ruling

Plan of Falsifying Off Interior Goods Gets Hard Blow From United States Judge.

Manufacturers of trade marked and widely advertised commodities are greatly pleased at the recent decree of a United States judge in New York city enjoining a metropolitan haberdasher from displaying a certain line of nationally known goods in his windows and then, by means of a sign, stock on his shelves, seeking to "pass off" an inferior make-on customers. The suit was brought by the B. V. D. company, manufacturers of men's underwear, and its outcome is regarded as a great step in advance in the direction of cleaner merchandising. United States Judge Learned Hand issued a permanent injunction against the haberdasher in question, who was found to have displayed B. V. D. underwear in his show windows, together with advertising matter, and to have given the impression that he made a specialty of this line, when, as a matter of fact, he was not even selling the genuine article from his shelves. The court's order also provides that merchants must keep an adequate stock of usual and average sizes of the genuine article, such as "B. V. D. styles," unless equipped to supply the demand.

Property Regained By Replevin Writ

Goods Recovered From Warehouse for Mrs. Joseph Millap in Partnership Deal in Portland.

Deputy Constable McCullough, with a writ of replevin, yesterday recovered property belonging to Mrs. Josephine Millap from the warehouse of C. O. Pick & Co., which was taken there under orders of B. E. McDonald. McDonald and his wife are said to have departed for San Francisco and to have ordered the property, estimated to be worth \$400, sent to their home. McDonald and his wife were complained against by Mrs. Millap and warrants are out for their arrest on a charge of larceny by bailee. McDonald was interested in a garage on Tenth and Burnside streets and rented Mrs. Millap's home furnished while she was away. Returning home Mrs. Millap discovered her tenants and certain of her household furniture, including paintings, silver and the like, missing.

The officers say that McDonald sold out his interest in the garage and that afterward he bought some valuable automobile tires which he charged to his former partner. The partner complained when he found some big bills for tires against him which he had not contracted.

Hollister Finds Signs Encouraging

Democratic Nominee for Congress Says Conditions in First District Ripe for Change.

Albany, Or., Aug. 5.—Frederick Hollister of Coos county, Democratic nominee for congress, proposes to meet two thirds of the voters of the district and is willing to make a joint campaign tour of the district with his opponent, according to statements made by him yesterday while he was in Albany in the interest of his candidacy. He said:

"I do not wish to be considered a rank optimist. I do not wish to make claims which are not supported by the facts. I do, however, believe that conditions in the First congressional district are ripe for a change. I find among both Republican and independent voters a strong sentiment in favor of my candidacy. Hundreds of Republicans have already pledged their hearty support and I am firmly convinced that I will be elected this fall. I propose to make an aggressive and thorough campaign. Every county will be visited and no effort will be spared to win the election."

The governor then related in his

CRAWFORD MAKING BUT LITTLE EFFORT TO RECOVER LANDS

Charge Freely Made That Attorney General Not Showing Proper Diligence.

LANDS WORTH MILLION

Although Repeatedly Reminded by Governor, Crawford Has Done Virtually Nothing in Three Years.

(Salem Bureau of The Journal.)
Salem, Or., Aug. 5.—That Attorney General Crawford has not been showing proper diligence in the prosecution of the suit of the state to recover title to school lands secured by the Benson-Hyde crowd of lieu land swindlers, is the charge made freely at the capitol. Although Governor West brought Crawford's attention to the matter of bringing suits to recover title to the tracts, now worth from \$250,000 to \$1,000,000, on May 8, 1911, suit was not brought until this year in the seven counties in which the lands are located, and very little progress has been made.

According to the attorney general, it was decided to make a test case of one brought in the circuit court of Lane county. The defendants demurred to the complaint filed by the attorney general, and for three months Judge Lawrence T. Harris has had the demurrer under advisement. The records of the state land board show how long Crawford has been in getting action in the case involving nearly \$1,000,000 worth of school land.

West Wrote to Crawford.
The records show that May 8, 1911, Governor West wrote to Crawford, saying that he enclosed a list of school sections in the national forests of the state covering 50,000 acres purchased by and for the notorious lieu land operators Benson and Hyde, which had been used to get scrip for indemnity purposes. The governor pointed out that if there was sufficient evidence to satisfy the federal government in setting aside its patent to the lieu lands, there was surely fraud sufficient to justify the state in bringing suit to set aside the deeds from the state to Benson and Hyde. When the letter was written Governor West estimated the lands to have a value of \$750,000.

May 10, 1911, Crawford acknowledged receipt of the letter from the governor, and stated that he would bring suit if "sufficient evidence can be secured."

May 11, 1911, Governor West suggested in a letter to Crawford that he write to Senator Chamberlain and request him to secure the record in the case of Benson and Hyde, the trial having been held in the District of Columbia.

About the same time Crawford wrote to G. G. Brown, clerk of the state land board, for information in regard to the tracts involved, and Brown's reply, enclosing the list and other information requested, soon followed.

October 21, 1912, over a year and six months after Governor West called Crawford's attention to the case, it does not appear from the records that any progress had been made, and only that date Governor West sent a letter to the state land board, of which he is a member, stating that the law included in his duties as governor authority to employ such agents as he deemed necessary in the performance of his duties, and, among other things, authorize him to employ agents to collect evidence in any case, civil or criminal, in which the state is interested.

Thousands of acres in the forest reserves for which the state should be receiving indemnity were not available for base as indemnity, because the state's title was clouded by a sale to the Benson and Hyde clique, the governor declared. Evidence to convict one of the leading lights among the crooked operators was now available for a suit to secure cancellation of all such selections.

The governor then related in his

Free Admission to See Picture Play

Everyone May Enjoy First Photoplay of the 'Treasure of the Heart' at the Star With Compliments of The Journal.

The Sunday Journal Magazine, beginning next Sunday, will publish in serial form "The Treasure of the Heart," by Louis Joseph Vance, a story of mystery and intrigue that makes the most compelling reading.

To give the story additional interest, it has been enacted for the movies and simultaneously with the publication of the several installments in the Sunday Journal the photoplays will be presented at the Star theatre.

By an arrangement with the management of the Star theatre, The Journal is able to offer its readers free admission to the Star theatre on next Sunday, Monday and Tuesday, when the photoplay illustrating the first installment of the "Treasure of the Heart" will be shown.

Siamese Twins Have "Nothing on" Dahlia

Pfliction is full of double faced villains; the two have won perpetual fame as the highest example of brotherly love; every county fair has a two headed calf; but it takes Portland with its rain, atmosphere and soil to produce a double bloomed dahlia.

The dahlia was grown in the garden of Mrs. William Hayes, 179 Green avenue. The two blooms grow from adhering twin stems. Each bloom is a whole, perfect flower with the exception that one grows to the back of the other. The dahlia are deep rose in color and growing together give the impression of a fluffy ball of red. The twin stems emanate from a single large stem.

letter how he had suggested at a conference with government officials that all such suits be brought in the name of the state, and the suggestion had met with approval. By so doing the deeds from the state would be set aside and the cloud cleared from the state's title. The lands thus recovered from the state, having been used by Benson and Hyde as the base for selections, the selection would necessarily fall and the government would be in a position to bring about their cancellation. The governor announced his intention of assigning the work to H. M. Easterly of Portland, and explained that in case the state land board could not see its way clear to meet the expense necessary, it would be necessary to pass it up to the legislature.

No Faith in Crawford.
Kay insisted that the state land board had authority to pass upon all matters affecting lands of the state, and no action had ever been taken by the board. He made a motion that the attorney general be requested to immediately commence suits in the case, and Oleott supported the motion, which carried. Governor West voting against it.

The governor explained that while he was heartily in favor of starting the suit at the earliest possible moment, he was opposed to placing the matter solely in the hands of the attorney general, for the reason that his office had previously taken such action and no results had been obtained. He submitted the correspondence with the attorney general, beginning with his letter of May 8, 1911, and added that owing to the failure of Crawford to take action in the matter he had no faith in his accomplishing anything in that future. The governor pointed out that the lands were valuable, and meant thousands of dollars to the state, and he believed special counsel should be employed by the board to conduct suit in order that it might be vigorously prosecuted and no loss occur to the state by reason of neglect.

That the governor was right in expecting little from Crawford in prosecuting the state's case is contended by many here who have kept in close touch with the case.

Husband Charged With Locking Doors

Wife Makes Accusation in Divorce Suit, That Mate Halted Up Door to Keep Her From House.

Charging her husband with locking the doors of their home, 405 East Yamhill street, and nailing them up last, Mrs. Pearl M. Githens has filed suit for divorce from Clifford Githens. She said that July 23 he attacked her with a knife and cut her coat the entire length so that it fell from her shoulders to the floor. They were married August 29, 1913.

Emma Schwartz has filed suit against Adam Schwartz alleging that Schwartz, because of his 240 pounds, took delight in showing his physical superiority to herself and their three children. She alleges that on one occasion Schwartz beat his eldest son until black and blue marks came and that another time he kicked the boy from home. They were married November 26, 1890. She asks for custody of their children and a part of their property.

Democratic Candidate for Governor, En Route to Southern Oregon, Makes Statement at Albany.

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gave out the following brief but optimistic statement: "Political conditions are more than satisfactory. From every county in the state I have received the most encouraging reports, and, while I dislike to make elaborate claims prior to the date of election, I am frank to say that I feel almost certain of election. Not only does the rank and file of my own party appear to be enthusiastic over the chances of my election, but I am receiving scores of letters every day from independent voters who are actively working in my behalf."

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\$ 6.00 Sweaters, Very Special \$4.50
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—Fourth Floor

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—Second Floor

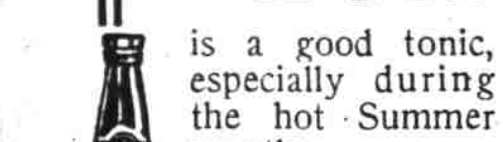
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