

EDITORIAL NOTES.

THE particular attention of our readers is called to the letter of "An Old Timer" in this issue. It treats of matters of importance that should interest all thoughtful men.

THERE were 2670 foreclosures of farm mortgages in Kansas within the last six months. This is probably one of the things Blaine meant when he spoke of the "triumphs of protection."

THE Greeks observe Monday as a day of rest; the Persians, Tuesday; the Assyrians Wednesday; the Egyptians, Thursday; the Turks, Friday; the Jews, Saturday; the Christians, Sunday.

THE Texas Live Stock Journal gently remarks that "as another evidence that the cattleman is again on the highroad to prosperity, and that his standing financially is once more assuming a degree of responsibility, it may be mentioned that the shrewd banker with his money-bags is beginning to again cultivate him, instead of avoiding him, as heretofore."

THINGS have come to a pretty pass, says the Courier Journal, when the farmers of the West and Northwest must mortgage their farms and their crops at 7 and 8 per cent. interest in order to get enough money to tide them over a bad crop, while the fatherly government at Washington voluntarily supplies the luxurious wants of the Wall street, speculators by paying them a years interest in advance on its own bonds.

WE judge from the communication of Shelton & Carroll, last week, that Attorneys Crawford, Wilson and Hackett are responsible for the dismissal of those contest cases. As yet these gentlemen have not deigned to make any explanation of the matter. Unless they do so very soon the people will draw their own conclusions in the matter and THE SCOUT will feel called upon to talk a great deal plainer than it has heretofore done.

WE clip this valuable piece of news from the Prineville news: In answer to special inquiry, and for the information of those interested, we will state that a man may abandon a pre-emption land claim for good reasons and make a second pre-emption filing upon another tract. This fact has been established beyond a doubt by recent decisions of the commissioner of the general land office. Of course, in such cases the first entry must be cancelled.

THE mossbacks who compose the council of Baker City are making some street improvements. One portion of the ordinance which they passed requiring the work to be done reads as follows:

Sec. 4. The cost of grading and filling of said street shall be assessed proportionately, with reference to frontage, upon the lots or parts of lots abutting thereupon.

Ridiculous, isn't it? If those old fogies will come down to Union and have Mayor Kennedy hold their heads while Councilman Wilson and Editor Davis scrapes the moss off their backs with a shingle, they will go home with a clearer perception of how things ought to be done. Why don't the Baker City councilmen buy the property adjoining the proposed improvement and then make the taxpayers at large pay for the work? Darra a moss-back, anyway!

THE Baker City Blade, in a recent issue, speaking of Louis Davis, whose feeble intellect is supposed to guide the destiny of the Eastern Oregon Whangdoodle, says:

It must be rather embarrassing to the new editor of the Union Republican to see articles that he has stolen from other papers published in some of his exchanges and credited to his paper, while his own writings are passed unnoticed.

Well, rather; but what it would take to embarrass the new editor of the Republican would embarrass a jackass. Two to one that he doesn't know the meaning of the word. We are unable to decide whether the Blade meant the above as a disparagement of the State University, where Davis says he got the degree of A. B. or a slur at Davis himself. If the former, the criticism is just, for such degrees must be very easy to get and worthless when obtained. If the latter, the criticism is unkind, for Davis is certainly not to blame for being the thing that nature made him. A leopard cannot change his spots; neither can a natural born toady change his character.

OUR METHODS OF TAXATION.

The Union County Tax Levy—Criticism of the New Departure in the Levy of Road Tax—Some Interesting Figures.

EDITOR OREGON SCOUT:—

Will you be kind enough to allow me sufficient of your valuable space to notice, briefly, the assessment roll of Union county for the year 1890 and the tax levy made thereon by the county court, for that is a subject of vital interest to all good citizens and taxpayers. Let me say right here that our system of raising revenue for state and county purposes etc., is a farce, a fraud and a snare to catch honest men and fools and allow rogues to escape taxation.

It does seem passing strange that there is not sufficient intelligence or integrity in our legislatures to prompt them to enact just and equitable taxation and assessment laws. The assessment roll shows creditable increase in the taxable property of the county, but there is one fact in connection with this increase of taxable property that is proper to consider well in making assessment which is the fact, that in this State, there is no State Board of equalization to adjust or equalize the assessment of the several counties, which leaves every county assessor free to make the assessment of his county in his own way and if property is assessed proportionately higher than in others or than the general average of the assessment of the several counties, the taxpayers of that county are compelled to pay an unjust proportion of the State tax.

It is true that the law requires all property to be assessed at its actual cash value and it is equally true that no assessor pretends to comply therewith, in fact the circumstances offer a strong inducement to each assessor to get below all other of the assessors in valuation, and I am credibly informed that in some of the counties of this State,—Multnomah most notably, real property is not assessed to exceed 20 per cent. of its value.

It is very apparent to every intelligent person that radical changes are demanded in our revenue laws. The great wonder is that the people of the State have so patiently borne this outrageous tax system this long. As the legislature is to convene within a short time it is right that all honest men should agitate this tax question, and demand in a loud voice of that law-making body a more just and equitable law for assessment and taxation.

The 26 mill levy made by the county court on the \$3,414,755 assessment amounts to a tax of \$88,775.73 if it were possible to collect all of it, but the very nature of the case makes that impossible. There is always a considerable portion of the assessment of the county on which no tax is collected, though the State levy's her assessment on the full amount whether collected or not, which is another great injustice. On this assessment as above stated the State levy, estimated at 5 mills—as the levy is not yet known—amounts to \$17,072.27, which must be paid whether collected or not, and I venture the assertion right here, based upon the past history of tax collecting in this county, that the taxes on at least \$200,000 of this assessment will not be collected, which will obligate the county to pay to the State, at the usual 5 mill levy, \$1,000 on assessment upon which there has been no tax collected.

The levy of 5 mills for school purposes will raise a fund of \$17,072.27. Of course the school fund loses whatever proportion of this tax that is not collected, but this together with the county's proportion of the irreducible school fund, makes quite a large fund for school purposes, sufficient to maintain schools in each school district in the county a sufficient length of time to give every child of school age a very good common school education, provided they would attend and make use of their time and opportunity, but unfortunately, they do not.

The taxpayers of the State and county are burdened with a heavy tax to maintain schools to educate the future citizenship of the republic, and yet a great proportion of the children remain or are kept from school and allowed to grow up in semi-ignorance, notwithstanding the law on the statute books requiring the attendance at school at least three months in each year of every child between the ages of 8 and 14 years. The law should force a longer attendance, but indifference on the part of the parents or guardians, begets indifference and often aversion to school on the part of the child. He that could or would suggest a practical remedy for this great evil would deserve to be blessed.

This levy of 26 mills on the assessment of \$3,414,455, will raise a fund, if it could be collected, of \$88,775.83, divided as follows: For school purposes, 5 mills or \$17,072.27, payable in coin; State tax—estimated 5 mills, or, 17,072.55 payable in coin; Contingent fund, tax of 2 mills or \$6,828.91 payable in coin and a road tax of 2 mills or \$6,828.91 payable in coin, and a county tax for general purposes of 12 mills or \$40,973.46 payable in county warrants, so that if a person is assessed on \$1000 worth of property, they will pay \$26 taxes, \$5.00 school tax, \$5.00 State tax, \$2.00 contingent tax, \$2.00 road tax all payable in coin and \$12 county tax payable in county orders.

This road tax is a new departure of the county court. The legislature of 1889 passed an act empowering county courts in certain counties, to levy this road tax of 2 mills, but I do not understand the law to be compulsory, but simply gives them the power, to make such levy. The tax however may be paid in labor.

You published in your issue of the 9th inst., the section of statute under which the county court acted in this instance. Now while I am decidedly in favor of making the road tax payable in money, and believe we will secure but little improvement in our public roads, until we reform the old slipshod manner of working them, yet I am quite sure that the fund provided for in the statute under consideration, is wholly inadequate for the purposes intended, for the county court elects to make the levy of 2 mills and a poll tax of \$2.00 on all persons subject to a State poll tax, that shall be the only tax levied and the only funds used in opening or laying out of new roads, or improving, the roads of the county, or the building or repairing of bridges.

The roads and bridges of this county during the year 1889, as shown by the county records, cost the county over \$26,000. Now while this was an extraordinarily heavy expenditure for roads and bridges for a single year, and may not be necessary for a number of years, if any one year, again the fund of \$6,828.91 and \$2.00 poll tax on 1606 persons returned by the assessor as subject to a poll tax, which \$3212 or altogether, property and poll tax, if it were possible to collect all of it, would create a fund of \$10,040.91, but as a matter of fact, there is not the least probability that a fund of more than \$8000, will be collected for road purposes on this levy, and I verily believe that \$7000 will be nearer the actual amount raised, for past experience convinces me that the sheriff will collect a small portion of the poll taxes, except of persons who pay a property tax, whereas the supervisors of the several road districts, could, and did, collect a road poll tax of most all persons in the county subject to that tax.

There are always quite a number of persons in the county, who are transient, but who are subject to a road tax, and this character of tax will be lost to the roads under this law, as the supervisors will have no authority to collect it. We will suppose that the county court is enabled to raise a fund on this levy of \$8000 which I certainly do not expect, there are forty-four road districts in the county and the compensation of the road supervisors will average about \$50 each, or say \$2200 in all, leaving a road fund of \$6000 to be divided among forty-four districts or \$136.36 to each, or otherwise \$181.81 to each district, all told, to pay supervisors and do the road work, and not one dollar to expend in opening new roads or in building or repairing bridges. It seems to me that the prospect for improvement in our county roads and bridges for the next year at least is not a very flattering one.

And now, Mr. Editor, does not the number of poll taxes, returned by the assessor strike you as being a little peculiar? Sixteen hundred and six persons reported subject to a poll tax in the county on the heels of an election in which over 3600 votes were polled and quite a number of persons in the county too who are subject to a poll tax who are not entitled to vote.

The law says every male person over the age of 21 years and under 50 years, who are not a public charge or are unable to perform manual labor or actual members of a fire or military company, are subject to a poll tax. 1606 persons, subject to military duty out of a voting population of 3600, surely not a very good war footing. Guess we better not pick a quarrel with somebody.

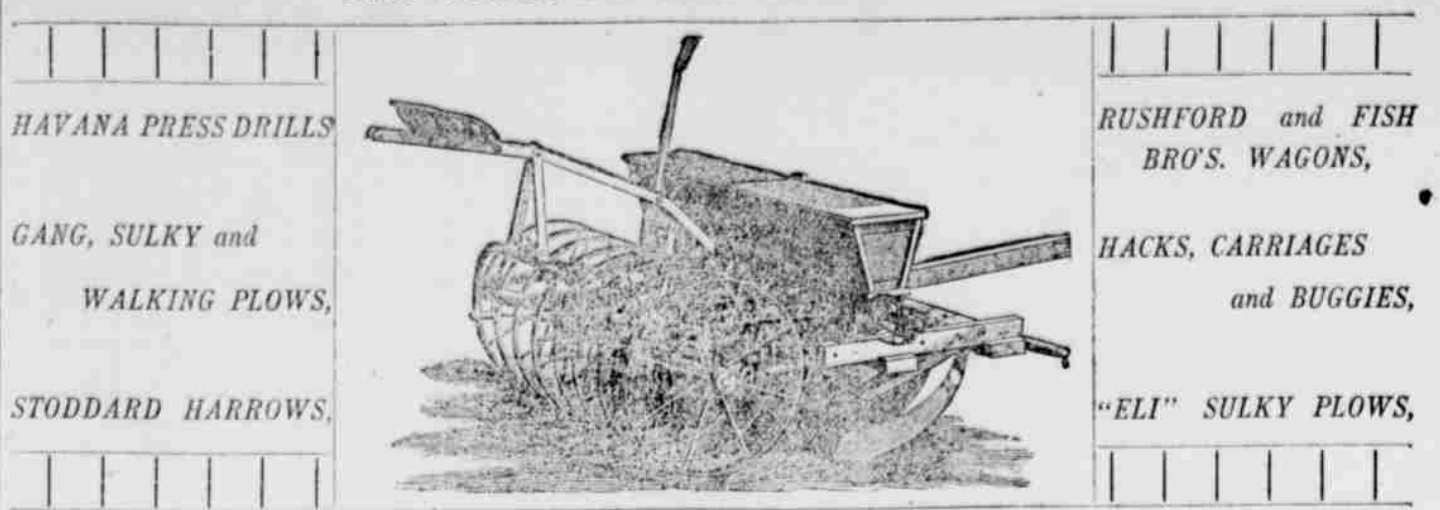
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