

THE POLK COUNTY ITEMIZER.

DALLAS, SATURDAY, AUG. 4, 1883

AGENTS FOR THE ITEMIZER.

HALLIDAY... A. N. MARTIN... J. S. GIBBLE... A. C. NICHOLS... G. B. BERRY... D. M. CALVERT... D. B. BROWN... L. S. ROWLAND.

LODGE DIRECTORY.

Jennings Lodge No. 9, A. F. & A. M. holds regular communications in Dallas on the second and fourth Friday of each month.

Alasworth Royal Arch Chapter No. 17, meets at the Masonic Hall, in Dallas, the first Saturday evening at 7:30 o'clock.

Incarnate Lodge No. 23, I. O. G. T., meets at Odd Fellows' Hall on Monday evenings of each week at 7:30 o'clock.

LOCAL NEWS.

Harvesting done at J. D. Lee's. Dried onions and plums at J. D. Lee's.

One-inch rope for hay forks at J. D. Lee's.

A Mr. Bassey, of the Dallas spent last Thursday night in town.

The family of M. Geo. Good are visiting at Hillsboro for the present.

All kinds of machine oils at Smith & Cooper's, Independence, Oregon.

Mr. L. Bettman is taking a complete inventory of stock in his store this week.

M. M. Gosham, a prominent attorney of Dayton, W. T. was in town this week.

The family of Judge Boise are spending the week upon his farm west of town.

Supt. Rigler and Prof. Jarvis called on us last Thursday, we are pleased to say.

The snoko has hung like a funeral pall, over our valley during most of the week.

Miss Ethel Williams has been better during most of the week, but is not quite so well again.

W. D. Pickett and family, of Prineville, Ore., are visiting friends in Dallas at present.

A scientific conclusion: If it rains it will rain, and if it does not rain the weather will be dry.

Went Virginia Lubricating oil at Jap. R. Miller's. The best Lubricating oil in the world. Try it.

Hon. Warren Truitt, who has been visiting his old home in Illinois, is expected home before long.

A very light shower of rain fell at Dallas on Wednesday night last. Not enough to lay the dust, however.

Billie Livermore is having his house rusticed and fitted up in very respectable shape. Looks suspicious for a bachelor, Billy.

We are pleased to meet the genial countenance of Jap. R. Miller in the city drug store again. His hand has well nigh recovered.

Dr. Sites and daughter arrived at Dallas on last Tuesday, from Prineville. He came by land and was detained in the mountains by fire.

Mr. J. N. Scott, who has been in the Malheur country for several months, returned to Dallas on last Monday. He started back on Friday.

The Reed House, at Salena, has changed hands recently. We call attention to the ad of Mr. Monroe, the present proprietor, in this issue.

The family of Rev. C. Alderson have been very sick during the week, with something like the scarlet fever. They are but little better as we go to press.

Thrashing machines are rapidly being put in order, and will be giving an accompaniment to the whistle of the farmers by in a few days. Happy days.

The adjusters of the Home Mutual Fire Insurance company came to Dallas on last Tuesday to adjust the insurance on the Dallas mills which was recently burned.

We acknowledge a very pleasant call from Prof. W. S. James of the Portland Business College, on last Thursday. He is visiting his relatives in old Polk for a few days.

Dr. A. E. Scott has his office fully fitted up and is prepared to treat all diseases scientifically. Chronic diseases of what ever nature a specialty. Office in rear of B. M. Smith's drug store.

County Treasurer E. T. Miller while handling a young horse on last Saturday got his knee so severely sprained as to lay him up for the time. He was unable to walk when he went home.

A few of the largest drops of rain fell on last Wednesday that it has been our privilege to see for a number of years. Our domestic says that it hasn't rained for so long that it has forgotten how.

To my neighbors and friends allow me to sincerely thank you all for the kind interest taken in looking after my house, while I was away. I am only sorry you did not catch the lightning.

E. L. DELASHMUTT

Two more of the escaped convicts, viz: Glenn and Bradshaw, were captured at Oakland, by Sheriff Hogan, on last Saturday. They were recognized by Andy Barlow, a former guard, who notified the sheriff of their whereabouts. This leaves but one out.

The State School fund for Polk county is now in the hands of the County Treasurer E. T. Miller, and ready for distribution as soon as the apportionment is made by the county school superintendent. The total amount to be apportioned is \$1,921.50.

The County School Supt. Mr. Rigler informs us that there are five free scholarships to the State University for Polk county now vacant. Persons wishing to apply for them should do so very soon. The application must be made to the county superintendent.

Mr. W. C. Brown has begun work on his brick buildings on the burnt district in Dallas. The two buildings are to be 63 feet long, and one will be 23 feet wide in the clear and the other 21 feet wide. They are both to be two stories high. These are the kind of improvements Dallas needs.

Prof. Paige tells us that in about four thousand years from the present another glacial period will overtake our lively little world and freeze it up, "check a block." As the ITEMIZER is the only paper that will contain full particulars of the great disaster, everybody should subscribe at once.

We are in receipt of the annual catalogue of the Columbia Business College of Portland, Prof. W. S. James, proprietor. From the catalogue we infer that the school is very prosperous. If any Polk county boys wish a business education

they can do no better than attend the Columbia College.

In order that the public may know our business we will state for their benefit that through the entire month of July we will offer our stock of merchandises at cost prices. In August we invoice and lay in our fall stock, therefore we do not want to have much goods to handle, consequently we mean what we say. You will do well to take notice and profit thereby. BETTMAN & ROSENBLATT

To OUR SUBSCRIBERS.—As will be seen by reference to the first page of the ITEMIZER our terms of subscription are advance payment. We have not been very strict in the enforcement of this rule for the reason that it is not always convenient for persons living at a distance to pay promptly at the time. While we do not wish to cut off the name of any subscriber who wishes to take and read their county paper, we do not wish to let any name run for two or three years without pay. This is not best either for the printer or subscriber. And yet we have quite a number of such subscribers on our list at present, and must make collection soon on such accounts. We will send out statements to a large number of persons the coming week. Of course everyone knows that it takes money to run a newspaper, and will be glad to forward to us what is due us as soon as practicable. We would also respectfully request all persons knowing themselves to be in arrears on subscription to send it to us as soon as is convenient, and not wait for a statement from us. A list of our agents will be found at the head of our local column.

APPORTIONMENT OF SCHOOL FUNDS.—The following is the apportionment of the same as made by the State Board of Education, July 20, 1883. Number of pupils in the county, 2,745; total amount apportioned, \$1,921.50; amount per capita, 70 cents:

Table with columns: No., Name, Am't. Includes names like J. R. Shupbach, G. Hubbard, J. W. Holston, etc.

GRAND WEDDING PRESENTS.—We were shown some magnificent presents recently purchased by our generous liverman, Dave Burns, for his partner Joda Morrison, in honor of his wedding, soon to take place. The donation consists of several pieces of antique furniture in a fair state of preservation. The bedstead is superb, and reminds one of something he never saw. There are some fine specimens of antique crockery, such as deformed fruit vessels, tea-pot and sugar bowl with the handles and knobs ornamented. There is also in the lot a superbly decorated oven, of a pattern to suit the most esthetic antiquary. It is well preserved except that the lid is somewhat oxidized and the handle is broken off by the caving of the clay fire jams. The butcher knife and two forks are not of bronze, but they evidently prove that the bronze and iron ages have overlapped. Taking the lot together it is a fine collection and Mr. Morrison will need a special cabinet for its future preservation and exhibition.

CUTTING SCRAPE.—A few families of Indians are camped on the creek in the edge of town, and on last Sunday while a number of them were engaged in gambling an episode took place which is not uncommon among people who ought to be better civilized than these sons of the forest. It seems some stealing was detected in the game, and the result was a row in which one Indian named Robert Rabbit severely cut another by the name of Willie Smith. The wounds are not considered dangerous though quite severe. The one who did the cutting took to the woods and has not been seen since.

CHOLERA.—The ravages in Egypt of that dreaded scourge, cholera, are simply appalling. In Cairo and one or two other cities the deaths numbered near a thousand on last Monday, and the death rate is increasing daily. It seems that no effort is being made by the government to prevent the spread of the disease. If England wants an opportunity to display her magnanimity, she now has a much better opportunity in connection with this afflicted people than she had a few months ago. Will she do it?

TREASURER'S REPORT.—The following is the city treasurer's report for the quarter ending July 31, 1883.

CARD OF THANKS.—ED. ITEMIZER.—Sir: Permit me, through your paper, to return my heartfelt thanks to the citizens of Dallas for the kind interest manifested by them in the burial of my son Richard, and the warm sympathy shown a bereaved and sorrowing father. J. R. STRAS.

For Sale, For Cash. A good span of large young horses. Enquire at this office. M. H. FAHNER.

SUBLIME CHEEK.

That's What the Scotch Loan Company Display: in Its Circular.

It Presumes the Assessors are Liable to Underestimate Real Property.

And by so Doing It Would be Compelled to Pay a Larger Tax than It Likes.

Only Another Evidence that the Mortgage Tax Law is Just What It Should Be.

Mr. W. J. Mulkey, the Assessor for Polk County, Not so Easily Bulldozed.

The following circular has been sent to the assessors throughout the state by the Scotch Loan Company, to which our county assessor makes an able reply.

THE CIRCULAR. PORTLAND, OREGON, July 20, 1883.

Sir: You are at present, I understand, engaged in the preparation of the assessment roll for the year now current. I take the liberty of addressing you on this occasion in reference to the Mortgage Tax Law, and beg respectfully to submit that the mortgagees which the Dundee Mortgage and Trust Investment Company, Limited, holds over lands in your county should be treated and assessed on the same proportionate valuation as real estate. On inquiry, I find that it has not, for many years, been the practice of the assessors in this state to assess real estate at anything like its real market value. The recent statute specially declares mortgages to be real estate for taxation purposes, and it is self-evident that to discriminate between property in land and property in mortgages over the same land, and to assess the latter at their full face value, while the former escapes assessment on a mere nominal valuation, must operate as a grave injustice toward mortgagees. This will be more clearly demonstrated by a simple illustration. For example: a capitalist has a quarter of a million dollars invested in mortgages over improved lands, the cash valuation of which is not less than half a million dollars. The assessed value of these lands, according to the custom which has sprung up, would not, in all probability, exceed 50 per cent. of their actual worth—that is, a quarter of a million dollars—and in many cases the assessor's valuation would be even less. Deducting from the assessed valuation of the land the full amount of the mortgage indebtedness, the land for assessment purposes entirely disappears with the result that its owners pay no taxes whatever, and the holder of the mortgage has to bear the entire taxation burden. In other words, the mortgagee pays his own share of the taxes and the landowner's share also. Again, one person has, say \$10,000 loaned out on mortgages, and another a like sum invested in land. The former is taxed on the full amount, while the latter is assessed on only half. Whatever views may exist as to the propriety in which the various classes of property should contribute to the expenses of the government, it surely never can be contended, with reason, that real estate, which equally enjoys the protection of law, should in this extraordinary manner be relieved of its just share of taxes, and that personal property, such as a mortgage, should be saddled with a double impost.

This method of assessment is clearly indefensible. Not only does it violate every principle of equity, but it is an open contradiction of the Constitution and of the general laws of the state. The Constitution by Sec. 1, Art. 9, declares that "the legislative assembly shall provide by law for uniform and equal rate of assessment and taxation." Sec. 1, Title 1, Chapter 57, of the general laws provides that all taxes for the support of the government of this state shall be assessed "on property valued in equal and rateable proportion."

While I plead, therefore, that mortgages should be valued in the same equal and rateable proportion as real estate—which by law they are declared to be—I am not asking any favor for the company, but simply that the law requires and justice demands. Should you entertain any doubt on the subject, I shall be obliged if you will consult with the other members of the board of equalization, and let me know at your earliest convenience what course you propose to adopt, as the matter is one of pressing importance. I may mention that as the result of the recent decision by the supreme court, I have received strict instructions from the directors in Dundee to call in all moneys due the company. In a year of scarcity like the present this policy would, no doubt, prove disastrous to many farmers, and I am very averse to taking such an extreme step if it can be avoided. But if mortgages are to be subjected to a tax altogether out of proportion to their equitable share of taxation, there would appear to be no other alternative than to withdraw the loans. Relying on your impartial consideration of the views above expressed, I am yours truly, HUGH ROOPE.

To the Assessor of Polk County.

THE REPLY. DALLAS, Oregon, July 31, 1883.

MR. HUGH ROOPE, Portland, Or.—Dear Sir: Your circular letter of the 20th inst., addressed to the assessors of this state has been duly received by me. In reply thereto I beg leave to say that I am alike unable to agree with your conclusions therein stated, and unwilling to comply with your request therein made.

You assume it to be true that I and the other assessors in this state are now assessing lands at less than their value. As the question of the value of land is one upon which a contrary of opinions may exist, a discussion of that question by me would be needless. In this connection, I beg to call your attention to the present law on this subject, which is found on page 62 of the Session Laws of

1880. It is therein stated that land "shall be valued at its true cash value, taking into consideration the improvements on the land and in the surrounding country, the quality of soil, its convenience to transportation lines, public roads, mills and other local advantages." And it is further declared that the "true cash value shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business, and not what it would bring at public auction or forced sale." You have a right to disagree with my judgment of the value of the land I assess. But your letter presupposes that I willfully and knowingly disregard the provision of law quoted above. That is a supposition I do not think you are warranted in making.

Assuming that I disregard the law in the assessment of land, you urge that as a reason for me to proportionately reduce the assessment of your mortgages. The value of land, as I have intimated, is not capable of precise and definite ascertainment. Men honestly differ about it. A man may justly ask to have the assessment of his own land lowered, or that of his neighbor raised, not, in either case, for the purpose of making the assessment differ from, but to make it conform to, the real value. But you ask me to do a different thing. About the value of your mortgages there can be no dispute. They carry their values on their faces. You and I and every one agree, without the difference of a cent between us, just what their value is. They assess themselves. Nothing is left for the judgment of the assessor to operate upon. His assessment is merely clerical. Your proposition, therefore, stripped of all sophistry, is simply that I shall omit to assess half of your property in this county. I must believe that you are unacquainted with the assessment laws of this state, or I should have to come to the reluctant conclusion that you regard the assessors as either knaves or fools. In order that you may be better informed, let me repeat that, in assessing, I have no other discretion than to ascertain the value of property. When that is definitely known to me, I am not allowed to subtract from it or leave unassessed any portion of such value.

But even if your supposition were correct that land is assessed by me below its cash value, still your request would not be a proper one to make. You would be justified, in that case, in demanding that I should obey the law, and make a proper assessment of land. It is not proper for you to urge me still further to violate the law by reducing your assessment.

Your Constitutional objection is not applicable. If what you suppose is my "method of assessment" is an "open contradiction of the Constitution and of the General Laws of this state," your proposition does not remedy, but aggravates the evil, for you would have me still further ignore the law. Certainly I agree with you that taxation ought to be equal. And, even if there be some truth in what you have stated regarding the low assessment of land, I may venture the opinion to you that taxation is more nearly equal now than before the Mortgage Tax Law was enacted. You have, I believe, as a foreign company, been enjoying your property here the protection of the laws of this state; its courts have been open to you; their officers have been required to do your bidding in the enforcement of your rights; the whole power of this government, with all its costly machinery of government, has been at your command and obtain for you, as for its own citizens, the protection of your just claims; the people of this state, these very land owners who now, in your opinion, do not pay enough taxes, have supported with their money all these courts, these officers, this machinery of government, to the support of which you have not contributed one cent. I do not say that this is any reason why the state should now treat you unjustly. But a remembrance of your past immunity from taxation should, let me kindly suggest, make you very modest in complaining of those who have heretofore borne the burdens of the government. And as a full answer to your objections to the Mortgage Tax Law, which you mention, let me paraphrase a sentence from your letter that I am surely not to be contended, with reason, that mortgages, which equally enjoy the protection of law, should be valued of their just share of taxes, and that other property, such as real estate, should be saddled with a double impost." I rejoice that the beauties of the Constitution and of equal taxation begin, as never before, to unfold so clearly before your enraptured gaze.

There remains only the last clause of your letter to refer to. If you threatened withdrawal of your capital should "prove disastrous to many farmers," I should regret that, perhaps, as deeply as yourself. But you surely do not intend that such an intimation will intimidate me into a compliance with your demands. If so, let me say that I should hold it better for your unfortunate debtors and for the free people of this state to suffer all the ill you can inflict by withdrawing your money, than for me or them, for a moment, to yield an acquiescence to the principle that capital, by dress, dictation or persuasion, may influence the officers of the law against the just enforcement of the law. I remain, Yours Truly, W. J. MULKEY, Assessor of Polk County.

ADVERTISED LETTERS.—List of letters remaining in the post office at Dallas Oregon Aug 27 1883. If not called for in one month will be sent to the dead letter office. Bird, Harry; Bryant, George; Johnson Robert; King Geo. W. Lee, Theodore; McNelly Lon; Nelson John W. Parrish Anna; Platt John; Pendleton Mary; Swift Patrick; Stomler Sarah E.; Thomas F. M. Wallace Annie L. J. D. SMITH, Post Master.

STATE SCHOOL FUNDS.—Notice is hereby given that the state school fund for Polk county amounting to \$1,921.50 is in the hands of the treasurer and ready for distribution. E. T. MILLER, Treasurer.

Look out for burglars and thieves. But I must sell my old home place adjoining town. Look out or you will lose a bargain. A. SULTZ.

BETTMAN & ROSENBLATT STILL AT THE

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