

Proposed Oregon Tax Law

(Continued from last week)

(Undivided estate of deceased persons—How assessed.)

Section 10. That section 3045 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisees; and each heir and devisee shall be liable for the whole of such tax, and shall have a right to recover of the other heirs and devisees their respective portions thereof when paid by him.

(Omits provision found in section 3045 for assessment to occupant of an undivided estate of a deceased person—the provision for assessment to heirs or devisees as such, without designating them by name, is broad enough and better calculated to bring the tax to its proper footing than an assessment to a mere occupant.)

(Personal property—Where assessed.)

Section 11. That section 3046 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is, amended to read as follows:

Every person, except as otherwise provided by law, shall be assessed in the county in which he resides when the assessment is made for all taxable property owned by him, including all personal estate in his possession, or under his control as trustee, guardian, executor, or administrator; and where there are two or more persons jointly in possession, or having control of any such property in trust, the same may be assessed to either or all of such persons, but it shall be assessed in the county where the same shall lie if either of such persons reside in such county.

(Substitutes "except as otherwise provided by law" for "except as provided in the preceding section," in order to harmonize the section with the other changes suggested.)

(Partners—How assessed.)

Section 12. That section 3048 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for their individual shares, for all personally property employed in such business; and in case they are jointly taxed, either or any of such partners shall be liable for the whole tax.

(The old section used the word "such" where "each" partner was apparently intended. The amendment makes either or any of the partners jointly liable for the personal property employed in the business, which was the evident intent of the old section.)

(Personal property of corporations—Where assessed.)

Section 13.—That section 3049 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The personal property of every private corporation is liable to taxation in the same manner as the personal property of a natural person, and shall be assessed in the name of such corporation in the county where the principal place of business of such corporation is located, unless otherwise specially provided by law; but if such corporation is engaged in the business of navigation, then the steamboats or other water craft of such corporation shall be assessed in the county in which the same are located, or in the county where the home port or berth of such steamboat or other water craft may be.

(The amendment recommended makes it the assessor's duty to assess property for which some other mode of assessment is not by law provided, makes the limit of the return of the assessment roll the first Monday in October instead of the first Monday in September. The old law provided for the giving of notice to the board of equalization will meet the last Monday in August. There is no other provision for the time of the meeting of the board of equalization.)

(The section amended contains certain provisions which were repealed by implication by General Laws, special session, 1903, pages 8, and these provisions have been omitted in the amendment recommended. Adds "unless otherwise specially provided by law" to the rule that personal property of private corporations is to be assessed in the county where the principal place of business of the corporation is located. This amendment is necessary to harmonize with other provisions of the act recommended.)

(Lands—Where taxed.)

Section 14. All lands shall be taxed in the county in which the same shall lie.

(New, but compare R. & C. Comp., section 207. A distinction is made in the use of the words "land" and "assessed" as the act of taxation may be performed in the county, although the assessment might properly be made, as by a central board, in another county; for instance, at the capital.)

(Merchandise, capital and machinery—Where taxable.)

Section 15.—All goods, wares and merchandise kept for sale in this state, all stock employed in any of the mechanical arts, and all capital and machinery employed in any branch of manufactures or other business within this state, owned by a corporation in or out of this state, or by any person, whether residing in or out of this state, shall be taxable in the county or city or other municipal corporation where the same may be, either to the owners thereof or to the person or corporation who shall have charge of or be in possession of the same.

(When company is taxed owner of stock

Not more than 2,500 persons in Paris have a capital of as much as \$200,000, and nearly one-third of those are foreigners.

Satisfactory.

Picking up a book from the counter, the lady turned to the last page and read:

"And so they were divorced and lived happily ever after."

"This book," she said to the clerk, "is evidently all right. Wrap it up, please."

not to be taxed.)

Section 16. The owner or holder of stock in any incorporated company which is taxed on its capital stock shall not be taxed as an individual for such stock.

(Pledged personal property taxed to possessor.)

Section 17. When personal property is mortgaged or pledged it shall, for the purpose of taxation, be deemed the property of the person who has the possession.

(Sections 15, 16 and 17 are respectively sections 207, 205 and 206, B. & C. Comp., without change.)

(Of the Duties of Assessors.)

(Assessments, How Made.)

Section 18. That section 3057 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same was reenacted by section 1 of an act approved December 24, 1903, and found on page 4 et sequitur of the General Laws of Oregon, Special Session, 1903, be and the same hereby is amended to read as follows:

The assessor after qualifying shall, on the first Monday in March in each year, procure from the county clerk a blank assessment roll, and forthwith proceed and assess all taxable property within his county, except such as by law is to be otherwise assessed, and shall return to such county clerk, on or before the first Monday in October next following, such assessment roll with a full and complete assessment of such taxable property entered thereon, including a full and precise description of the lands and lots owned by each person therein named, on March 1 of said year, at the hour of 1 o'clock a. m., which description shall correspond with the plan or plat of any town laid out or recorded; and said lands or town lots shall be valued at their true cash value, taking into consideration the improvements on the land and in the surrounding country, the quality of the soil, its convenience to transportation lines, public roads, and other local advantages of a similar or different kind. True cash value of all property 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, taking into consideration its earning power. No deduction of indebtedness from assessments or taxation shall be allowed in any case. All land shall be taxed in the county in which the same shall lie; and, except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of 1 o'clock a. m. on March 1 of the year when the assessment shall be made for all real and personal property owned by him within such county, but if the owner of any land be unknown, such land may be assessed to "unknown owner," or "unknown owners," without inserting the name of any owner; but no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed, or by the omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be correctly described; and provided further, that where the name of the true owner, or the owner of record, of any parcel of real property shall be given, such assessment shall not be held invalid on account of any error or irregularity in the description, provided such description would be sufficient in a deed of conveyance from the owner; or on account of any description upon which, in a contract to convey, a court of equity would decree a conveyance to be made.

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18 hereof, and it shall be the duty of each assessor to value all improvements on claimed United States lands within his county as personal property.

(Omits provision for a special ratio of assessment and taxation for non-advised vessels, which violates the constitutional provisions as to uniformity and equality.)

(Plats or surveys and towns—Present ownership book or list—Taxpayers' index.)

Section 20. That section 3061 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

The assessor of each county shall make a plat of the government surveys, and of all town plats within his county, and all town plats therein, or in a present ownership book or list, the owner of each tract of land, and of each town lot; and in counties where the assessor shall describe the land in the roll in the order of its location upon the ground he shall keep a taxpayers' index for each year, which shall be a public record subject to general inspection; and in such index shall be entered the name of every taxpayer against whom any tax shall be charged in the county, in alphabetical order with reference to the first three letters of the surname of such taxpayers as have surnames, and of the first names of any others, and shall refer to the pages and lines of the roll where the assessment of such taxpayer may be found.

(Provides for present ownership book or list, or else assessor's noting ownership on plats as at present. Taxpayers' index kept when the roll is geographically arranged shall refer to page and line of roll, the old law seeming to provide merely for a list of taxpayers, which is but half an index.)

(Stock or other personality of non-residents.)

Section 21. That section 3062 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Whenever any live stock or other personal property of non-residents in this state shall be pointed out to the assessor by any resident, householder of his county it shall be the duty of the assessor to assess the same at its cash value; and such stock or other personal property shall be held liable for the payment of the taxes thereon in the same manner as the personal property of resident citizens is held liable.

(No change except to use word "live stock" instead of "stock" to clear up the present ambiguity as to what kind of stock is meant—live or corporate.)

(Assessment roll and appraisal of property.)

Section 22. That section 3069 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

At the time prescribed by law the assessor in each county shall ascertain by diligent inquiry the names of all persons liable to taxation in his county who by law are assessable to him, and also all the taxable personal property, and all taxable real estate therein, which by law is assessable by him, and make out an assessment roll of all such property, and appraise the same according to the provisions of the statutes relating thereto.

(Only change is to provide that the assessor assess property which by law is assessable to him, thus permitting the legislature to place the duty to assess certain classes of property elsewhere.)

(Owner or managing agent to furnish list of property—Penalty for and proceedings after refusal.)

Section 23. That section 3070 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

Every assessor shall require any person liable to be taxed in his county and to be assessed by him, and the managing agent or officer of any corporation or association liable to be taxed in his county and to be assessed by him, to furnish such assessor a list of all the real estate of such person, corporation, or association situate in his county liable to taxation, and a list of all the personal property of such person, corporation, or association liable to taxation in this state, and shall require such person, managing agent, or officer to make oath that, to the best of his knowledge and belief, such list contains a full and true account of all its or his property liable to be taxed in such county; and if any person shall refuse to furnish such list, or to swear to the same when required so to do by the assessor, such person shall forfeit and pay to the assessor, for the use of the county, the sum of \$50, which sum may be recovered by motion in any court having jurisdiction of matters of debt or contract to the amount of \$50. Should any such person, managing agent, or officer, when so required, refuse to furnish and to swear to such list, the assessor shall ascertain the taxable property of such person, corporation, or association, and shall appraise the same from the best information to be derived from other sources.

(Resides amending section 3070, incorporated into the essentials of B. & C. Comp., section 208. Extends the provisions of section 208 to include managing agents or officers of corporation or association liable to assessment by the assessor; increases the penalty from \$25 to \$50—it being common experience that assessors prefer to run their errands of law rather than pay a \$25 penalty rather than make the statement required.)

(To be continued next week)

Local Color.

Mrs. Goodsole—What odd contrasts one finds in society!

Mrs. Redpep—O, yes; in the bluebook you find the names of ever so many people that are hopelessly green.

Just a Hint.

An Irish provincial paper recently printed the following notice: "Whereas, Patrick O'Connor lately left his lodgings, this is to give notice that if he does not return at once and pay for the same he will be advertised."

GOVERNMENT'S GRIP TIGHTENS

Many Officials Involved in Robbery of Nation's Land.

Senator Warren Said to Lead Them—Herman One of His Tools—Machinery of Law Now at Work Against Men Who Ruled in U. S. Land Office.

Salt Lake, Nov. 29.—The grip of the government and of justice is tightening slowly about the organized gangs which, it is alleged, have for years, with the connivance of the land department, robbed the public domain of coal, mineral and timber land valued at many millions of dollars. In the end, it is stated, every member of these gangs, whether he be a plain citizen of the United States or occupies high official position, will be made to answer in the criminal courts for his complicity in the most gigantic frauds said ever to have been perpetrated on the United States government.

Every agency of the government, including the Interstate Commerce commission, the secret service, the Federal grand jury and the court of equity, has been set in motion to accomplish the end desired. While the Interstate Commerce commission is taking testimony here tending to show that the Rio Grande railroad and its allied companies, the Utah Fuel company and the Pleasant Valley Coal company, have been securing by fraudulent means all of the coal land in the state of Utah and consequently building up their monopoly in this line, the Federal grand jury here is awaiting the outcome of the hearing with a view to gathering all of the guilty ones into its net.

The penalties of which the government complains have been perpetrated in Wyoming, Utah, Colorado, Montana, New Mexico, California, Oregon and possibly in other states. The robberies of the public domain have been almost as extensive, it is charged, in timber land as in mineral land.

That such enormous frauds, extending through a long period of years, could not have been perpetrated without the complicity of the land department is said to be a patent fact.

During the hearing here yesterday a glimpse of the real power behind the throne was given when it was stated by government land agents that they had been compelled to see Senator Francis E. Warren regarding official business of the land department. Senator Warren is charged with having ruled the land office for a number of years. It was his influence and that of Senator Clark which secured the appointment, during President McKinley's administration, of Willis Vandevanter to be assistant attorney general for the Interior department. Vandevanter was the legal conscience of the land department, and Vandevanter had been attorney for the companies charged with stealing the land. It was Warren who made Congressman Frank W. Modell assistant land commissioner, who later put Binger Hermann in the position of commissioner, and who succeeded him by present Commissioner Richards. It is Warren, it is claimed, who still controls the land offices from Nebraska and the Dakotas to California and Alaska.

CALL FOR OIL TRUST PAPERS.

Texas Wants to Know All About Its Dealings With Bailey.

Austin, Tex., Nov. 29.—Attorney General R. G. Davidson and counsel associated with him in the prosecution of the suit of the state to oust the Waters-Pierce Oil company from Texas yesterday served on former Attorney General George Clark, one of the attorneys for the oil company and filed with the clerk of the court a demand for the production of the books, records, vouchers, etc., of the oil company, showing agreements with other companies, correspondence between the attorneys of the oil company and J. W. Bailey, and purporting to show payments of money by H. C. Pierce and said oil companies on divers dates.

Copies of all letters passing between J. D. Johnson and George Clark, counsel for the oil company, or written by them to J. W. Bailey and to parties in New York during 1900 relating to the settlement of the cases pending in Waco, Tex., against said oil companies, letters written by or to said parties are called for. The other matters called for are copies of the original trust agreements, agreements with the Eagle Refining company and the Texas Oil and Gasoline company, agreement as to the division of territory and agreement with Attorney General Hadley of Missouri as to ownership of Waters-Pierce stock by the Standard Oil company.

Pay \$90,000,000 Dividends.

New York, Nov. 29.—Provisional compilations of dividend and interest payments to be made in December indicate that about \$90,000,000 will be expended. The largest single disbursement will be a payment of \$9,750,000 by the Standard Oil company. The American Tobacco company is next with \$4,024,245, and the United States Steel corporation third, with \$2,542,476. The Atchison, with a payment of \$2,566,275, is the first railroad.

Plans for New Sugar Trust.

New Orleans, Nov. 29.—Plans to form a \$28,000,000 merger of Louisiana sugar plantations and sugar houses are announced by a committee in charge of the project.

EVIDENCE OF MORE CRIME.

No Influence Can Protect Plunderers of Coal Land.

Salt Lake, Nov. 30.—Powerful influence is being brought to bear at Washington to prevent threatened prosecutions of corporations and individuals in connection with the land frauds which have been disclosed by the Interstate Commerce commission. These efforts, however, have been unavailing and the course which the government has mapped out will be pursued unflinchingly.

When the Interstate Commerce commission resumes its hearing here today, evidence will be produced by J. T. Marchand and E. E. Thomas to prove that the Utah Fuel company, ever since its organization six or seven years ago, has received rebates from the Denver & Rio Grande and Rio Grande Western systems. It is expected to prove this by William O. Williams, auditor for the Utah Fuel company, and it will be shown, it is said, that by means of these rebates the fuel company, and also the Pleasant Valley Coal company, were better able to maintain the monopoly, which they are charged with having, of the coal business in Utah. It is alleged that both of these coal companies enjoyed a blanket rate of 1/2 cent a mile per ton on all of the commodities which the railroad company mentioned transported for them. These preferential rates were enjoyed upon both state and interstate traffic.

BRING GRAFTERS TO JUSTICE.

Stolypin Starts Vigorous Inquiry Into Famine Fund Scandal.

St. Petersburg, Nov. 30.—Prompt steps have been taken by Premier Stolypin to deal with the famine relief contract scandal in which Lidval and M. Gurko, assistant minister of the Interior, are involved. The premier has called a special meeting of the council of ministers for tomorrow to discuss the affair.

M. Gurko has resigned. When he presented his resignation, the premier told him he should not quit office, but that, for his own sake at least, he must face the court.

The premier is expected to appoint an inter-ministerial commission composed of assistant ministers to investigate the case. He will then bring it before the first department of the senate in public session. Orders have been given to collect evidence and cross examine all persons connected with the affair, and General Fredericks, governor of Nizhni Novgorod, has been summoned to St. Petersburg to answer to the charge of standing sponsor for Lidval. A certain Sotskikh, an assistant of Lidval in buying grain in the provinces, also has been summoned by the minister of the Interior, but has failed to answer and is thought to be in hiding.

GREAT FIND OF EXPLORERS.

Fragments of Gospel and Many Other Ancient Writings.

Chicago, Nov. 30.—A cable dispatch to the Tribune from London says: It now is possible to give further details of the remarkable find of papyrus as a result of the efforts of Drs. Grenfell and Hunt, of the Greco-Roman branch of the Egypt Exploration Fund at Oxyrhynchus. The find consists of no fewer than 130 boxes of papyrus, ranging in date from the second century, B. C., to the sixth century, A. D. They comprise all classes of literature, many fragments of the lost or even unknown classical works, and some most important fragments unknown to Christian literature.

The most important find is a vellum leaf containing 45 lines of gospel which has a variation from the authorized version. The subject is the visit of Jesus and his disciples to the temple of Jerusalem and their meeting there with the Pharisee, who rebukes them for their failure to perform the necessary ceremonial of purification. In the dialogue which follows, which resembles in some respects Matthew xxiii:25, the Pharisee describes with considerable fullness and detail the formalities he has observed, whereupon Jesus delivers an eloquent, crushing reply, contrasting outward with inward purity.

May Ask All To Resign.

Havana, Nov. 30.—Governor Mazon has issued an invitation to all the senators and representatives chosen to office in the last election to attend a conference Saturday for the consideration of urgent affairs. Liberal leaders expressed the belief that the governor intended to request the resignation of all senators and representatives as a first step toward new elections. Alfredo Zayas expressed keen satisfaction with the possibility of new elections and said the Liberals would comply, but feared the Moderates would not.

Orchard Case Postponed.

Boise, Ida., Nov. 30.—Harry Orchard, who killed former Governor Steunenberg and who turned state's evidence, was taken to Caldwell today to appear in court. By consent of both sides the trial was postponed until the next term of court. The prisoner was taken down by Warren Whitney and two guards, accompanied by two detectives, all being heavily armed as a precaution against violence to the prisoner or themselves.

Czar Fixes Twelve-Hour Day.

St. Petersburg, Nov. 30.—The emperor has approved the resolution introduced by the council of ministers fixing 12 hours as a working day, including two hours for meals, in all industrial and other circles. This law will become operative six weeks after its promulgation.

Great Bridge Over Yalu.

London, Nov. 27.—The Tokio correspondent of the Times telegraphs that the Japanese have decided to bridge the Yalu river at Yungampo. The span will be 3,239 feet long and the bridge will cost \$1,000,000. It will be completed at the same time as the Wija-Mukden & Fusan railroad.

MAKE MONEY ON POSTOFFICE

Syndicate Offers to Assume Control of Postal System.

Would Reduce Rates by One-Half, Rent Buildings From Government and Share Profits—Save \$100,000,000 Yearly and Wipe Out Annual Deficit.

Washington, Nov. 27.—Uncle Sam will be asked tomorrow to turn over to a syndicate of capitalists the conduct of the postal business. The joint committee of congress investigating postal abuses and entrusted with recommending reforms, which has been in session in New York, resumed its meetings today, and tomorrow W. D. Boyce, of Chicago, will go before the committee with a bonafide offer made by substantial capitalists to take over from the government the postal business and relieve it of all the great expense attached.

The offer has several objects. It is true that capitalists have been found who believe that money can be made by a monopoly of the postal business. Whereas the government has failed to make the Postoffice department a paying institution, the capitalists believe that by the introduction of business methods they can put the department upon a dividend paying basis. Wells-Fargo Express company saw enough money in the monopoly to offer the government a bonus of \$1,000,000 a year if permitted to run the postoffice. The proposition is presented in good faith and will serve the double purpose of emphasizing with the public the fact that there are capable business men in the country who believe that they can give the people penny postage and an excellent service, as good as that performed by the government. The offer will have the effect of showing to the people that these business men, who will give satisfactory bond, will guarantee to give the patrons of the postoffice reduced postage rates, which the department officials unite in reporting the government cannot afford to do.

The proposition, broadly stated, is that the government shall withdraw from the field of controlling a public utility and shall place the business of transporting and delivering the mail in private hands, as the express business is today conducted. The capitalists who are willing to assume the burden will pay the government rental for the postoffice buildings all over the country and will charge the government regular rates of postage upon its mail, which is now carried free under frank and penalty stamps.

Mr. Boyce said in part: "A careful comparison of rates of postage now charged on first and second class matter, with the rates herein proposed to be put in force will readily demonstrate that it means an average saving for the next 20 years to the government and general public of \$100,000,000 annually."

"We propose to perform all the services now rendered the public by the Postoffice department and carry out all treaty stipulations and contracts and to take the entire receipts arising from the postal service as full compensation for the rendition of all paid services now performed by the Postoffice department and pay all salaries and expenses necessary to carry out the terms of such a detailed contract as will accomplish the objects sought, namely:

"First—The reduction to the public by one-half of all postage to be paid on first and second class matter, or 1 cent per ounce or fraction thereof of first class, and 1/2 cent per pound on second class matter, except for weeklies, as heretofore.

"Second—The wiping out of the deficit annually in the operating of the postal service as a government department.

"Third—We will pay into the United States treasury all net profits accruing over 7 per cent interest on capital invested."

Print City's Name on Stamps.

Washington, Nov. 27.—Postage stamps of the issue of 1907, at 6,000 presidential post-offices will bear on their face the name of the state and city in which the postoffice is situated. The chief reason for this innovation is said, at the Postoffice department, to be the belief that it will help do away with postoffice robberies and make it much easier to trace criminals. The postoffice robbery at Chicago a few years ago is a good example of the ease with which stolen postage stamps can be disposed of, for no trace of the perpetrators was ever found.

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Has Not Refused to Resign.

New York, Nov. 27.—United States Senator Thomas C. Platt said today concerning an alleged interview in which he was quoted as saying that he would not resign his office as senator: "I have not said I would not resign, nor have I said I would not send in my resignation to Governor Higgins. I never said to any newspaper man that I would stay in Washington all winter. In fact, the whole interview about my refusal to resign is untrue."

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