

Proposed Oregon Tax Law

(Continued from last week)

12. A statement of the number of miles of main, branch, double, and side tracks owned or leased by said company in each county in this state, stated separately.

13. A statement of the entire gross receipts and net earnings of the company from operation and otherwise, stated separately, for the fiscal year ending in the calendar year closing March 1, preceding the report being made.

14. Such other facts or information of a like or different kind as said board may require in the form of return prescribed by it.

The board is hereby given the power to prescribe such directions, rules and regulations to be followed in answering any of the requirements of this section, or as herein authorized, as in its judgment shall be best calculated to insure accuracy and uniformity in reporting the facts.

(Blanks furnished by board—Penalty for refusal or neglect to report.)

Section 9. Blanks for making the statements provided for in section eight (8) of this act shall be provided by the said board: Provided, that the reports herein provided for shall not relieve the company from making any other report required by law to be made to any other officer. In case any company fails or refuses to make any statement or furnish any information required by this act, the board shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of such company. Any company which shall refuse or neglect to make the report required by this act within the time specified shall be subject to a penalty of \$500 for each day of the continuance of such neglect or refusal to file such report, to be recovered in a proper action brought in the name of the state of Oregon in any court of competent jurisdiction.

(Board to determine value and prepare assessment roll—Mileage basis of apportionment.)

Section 10. Subsequent to the filing of the reports required in the preceding sections, and prior to the first Monday in October in each year, it shall be the duty of the said state board of tax commissioners to prepare an assessment roll, as provided in section five (5) of this act, upon which they shall assess the true cash value as of the first day of March at the hour of 1 o'clock a. m., of the year in which the assessment is made, of all the property of the companies herein enumerated subject to taxation under this act, which said assessment shall not be final until reviewed as herein provided. For the purpose of arriving at the amount and character and true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment, for taxation under this act, the said board may personally inspect the property belonging to said companies and may take into consideration the reports filed under this act, the reports and returns of said companies filed in the office of any prior officer of this state, or any county thereof, the earning power of said companies, the franchises and special franchises owned or used by said companies (said franchises and special franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property), the assessed valuation of any property of said companies, used in the operation of the business of the companies, and by law required to be assessed by county assessors, and such other evidence of a like or different kind as may be obtainable bearing thereon; provided, that in no event shall any report or valuation by a county assessor, or evidence as in this act provided, be conclusive upon such board in arriving at the amount and character and true cash value of the property belonging to said companies, and by this act to be assessed for purposes of taxation by said board. In determining the true cash value of the property assessable for taxation by the said state board of tax commissioners of the companies in this act enumerated, when said companies own, lease, operate or use rail, pipe or wire lines, or property partly within and partly without this state, if the board shall value the entire property within and without the state as a unit, as provided in the next section, the said board shall be controlled in ascertaining the property subject to taxation in Oregon by the proportion which the number of miles of main track (meaning thereby main, stem, and branch lines), miles of wire, or miles of main pipe lines controlled or used by said company, as owner, lessee, or otherwise, within the state of Oregon bears to the entire mileage of main track as aforesaid miles of wire or main pipe line controlled or used by said company as owner, lessee, or otherwise.

(Ascertainment of value of main and branch lines and value per mile.)

Section 13. Said state board of tax commissioners shall thereupon ascertain the value of the several branch lines of the said companies situated in this state, and the mileage per mile of the said branch lines respectively by dividing the value of each of them by the mileage thereof. The said board shall thereupon deduct the total amount so ascertained as the value of branch lines from the total value of the property of the said companies assessable under the provisions of this act so ascertained as aforesaid; and shall thereupon ascertain the value per mile of main line of rail, pipe, or wire by dividing the remainder, after deducting the value of said branch lines from the total value in this state, by the number of miles of such main rail, pipe, or wire line in this state, and the quotient obtained as aforesaid shall be deemed and held to be the value per mile of said branch and main lines respectively.

(Appportionment of assessment to counties according to mileage.)

Section 14. For the purpose of determining what amount of the assessment made under the provisions of this act shall be apportioned to the several counties in this state in, through, across, into, or over which the lines of said companies extend, the said state board of tax commissioners shall multiply the value per mile as above ascertained of the several main and branch lines by the number of miles of such main and branch lines in each of the counties aforesaid, as reported in the statements made by the said companies, or as otherwise ascertained and determined by the said board.

(Notice of sitting of board to review assessment and apportionment—Proof.)

Section 15. The said board shall give three weeks' public notice in some newspaper printed at the state capital, setting forth that on the first Monday in October it will attend at the capital and publicly examine the assessment roll by it made, and review the same, and correct all errors in valuation, description, quantities, or qualities of property by it assessable and in apportionment of assessments made by it; and it shall be the duty of the persons and corporations interested to appear at the time and place appointed. Proof

(Determination of value as a unit—Deduction of property locally assessed.)

Section 11. The said board, for the purpose of arriving at the actual cash value of the property assessable by it,

as herein provided, may value the entire property, both within and without the state of Oregon, as a unit. In case it shall value the entire property as a unit, either within or without the state of Oregon, or both, said board shall make deductions of the property of said company situate outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of said company in this state may be ascertained. If the said board value the entire property within the state of Oregon as a unit, it shall make deductions of the property of said company situate in Oregon, and assessed by the county assessors, to an amount that shall be just; and for that purpose the county assessors shall be and they are hereby required, if the said board require the same, to certify to the said board the assessable value of the property of said companies assessable by them, but such certification of assessed or assessable values is intended to be advisory only, and not conclusive upon the said board.

(Sufficiency of description on roll—Mileage to be stated.)

Section 12. Upon such assessment roll shall be placed, after the name of each of the companies assessed under the provisions of this act, a general description of the properties of the said companies, which shall be deemed to include all of the properties of the said companies liable to assessment for taxation under this act, owned, leased, or occupied by them, whether as owner, lessee, occupant, or otherwise. The said description may be in the language of this act as contained in section six (6) hereof, or otherwise. But no assessment shall be invalidated by a mistake in the name of the corporation assessed, or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be generally correctly described; and provided further, that where the name of the true owner, or the name of the owner of record, lessee, or occupant of any property assessable under the provisions of this act 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 which in a contract to convey a court of equity would decree a conveyance to be made, reading the description in connection with the definition of property assessable under the provisions hereof as in this act contained. Upon such assessment roll shall be placed, opposite the name of the company, in a proper column, the aggregate main track mileage as defined in section 10 hereof, miles of wire, or main pipe line, as the case may be, within the state of Oregon.

(Notice of increase or change in apportionment—Petitions to be written and verified—Time of filing.)

Section 18. Said board shall not change the apportionment of any assessment or increase the valuation of any property on such assessment roll as provided in the preceding section without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the apportionment of such assessment shall not be changed, or the valuation of the assessable property of such company or person, or some part thereof, to be specified in such notice, shall not be increased; provided, that such notice shall not be necessary if the person or company appear voluntarily before said board, and be there notified by a member thereof that the property of such person or corporation, or some specified part thereof, is, in the opinion of the board, assessed below its actual value, or that such apportionment is, in the opinion of the board, incorrect. Petitions or applications for the reduction or change of apportionment of a particular assessment shall be made in writing, verified by the oath of the applicant, its president, secretary, managing agent, or attorney in fact, and be filed with the board during the first week it is by law required to be in session, and any petition or application not so made, verified, and filed shall not be considered or acted upon by the board.

(Board to complete review in one month, sitting continuously.)

Section 19. The said board, sitting for the purpose of reviewing the said roll as above provided, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, and equalization of the said rolls shall be completed; but it shall complete said examination, review, correction, and equalization within one month from the time it is by law required to meet, and, unless sooner completed, at the expiration of one month from the time the board is herein required to meet the examination, review, correction, and equalization of the said assessment roll shall be deemed to be complete.

(Record of action of board.)

Section 20. Corrections, additions to, or changes in the said roll shall be entered in a column therein headed substantially "as reviewed," and the entries in such column shall be the record of the action of such board. The meetings, sittings, and adjournment of the said board, sitting for the purposes of review, shall be recorded in its journal.

(Roll kept on file as public record.)

Section 21. Said roll, when so examined, reviewed, corrected, and equalized by such board, shall be kept on file in the office of the said state board of tax commissioners as a public record.

(To be continued next week)

Real Athleteism.

An English athletic authority says that 35 is the maximum age for a good athlete. Perhaps most people have noticed that professional athletes wear themselves out young. Prize fighters, sprinters and circus performers quit in early prime.

But are these the real athletes? How much more true an athlete is the well-preserved farmer, who, at 65, can pitch as much hay as his son or grandson!

The best athleteism is that which holds through the ripe years and enables a man to sit his horse as erectly at 80 as at 20.—Cleveland Press.

Always a Way.

"There is always some way to overcome every difficulty," said the cheery citizen.

"Yes," answered the sardonic person. "If you doubt it you can ask any candidate just before election."—Washington Star.

The Limit.

"You say he is well educated?"

"Yes, he can talk every known language except golf and baseball."—Houston Post.

At the Reception.

Maudie—Mr. Huggins looks unusual, is he?

Elsie—Yes; he proposed to me less than an hour ago.

Maudie—Ah, I see—and you refused him.

Infantile Distraction.

Willie—Go! Do they let you go to school parties?

Gracie—Lots of 'em. I'm getting societer and societer every day.

of such notice may be made by affidavit as by law provided, filed with the secretary of said board, on or before the first Monday in October in the year when such notice is printed.

(Board to meet annually as stated in notice.)

Section 16. The said board shall meet at the capitol of the state on the first Monday of October in each year, as stated in the notice prescribed in the preceding section hereof, and shall then have before it the assessment roll made by it as prescribed in this act.

(Review and correction of assessment roll and apportionment—Omitted property assessed.)

Section 17. It shall then be the duty of such board to review, examine, and correct the assessment roll by it made, and to increase or reduce the valuation of the property therein assessed, so that the same shall be the full cash value thereof, and to assess omitted taxable property by it assessable in the manner hereinafter provided, and to correct errors in apportionments of assessments therein. If it shall appear to such board that there is any real or personal property which by law it is permitted to assess which has been by it assessed twice, or incorrectly assessed as to description, quantity, or quality, or assessed in the name of a person or corporation not the owner, lessee, or occupant thereof, or assessed under or beyond the actual full cash value thereof, or which is not assessable by said board, but which has been assessed by it, said board may make proper corrections of the same. If it shall appear to said board that any real or personal property which is assessable by it has not been assessed upon said assessment roll, said board shall assess the same at the full cash value thereof.

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RIVER BILL WILL PASS

No Appropriations Unless Favred by Local Engineers.

Columbia Jetty May Get \$1,000,000 on Continuing Contract—Cello Canal Also in Measure—Large Number of Appropriations Asked by Delegations.

Washington, Dec. 24.—The river and harbor bill will be reported to the house of representatives about January 14 and will pass that body the same week. The committee on rivers and harbors has distributed the proposed items to sub-committees and on December 31 the whole committee will get together and begin the actual framing of the bill. It will probably take two weeks to perfect the measure.

In formulating the bill the house committee will strictly observe its rule to make no appropriation for any project that has not been recommended by the chief of engineers and approved by the engineer board of review. These officials in turn will recommend no appropriation unless the project has been surveyed and endorsed by the local engineers. There will be absolutely no divergence from this practice and all states will fare alike. In like manner the committee will recommend no appropriations in excess of the amount estimated by the engineers, but in most instances will materially cut these estimates.

This being the case, the committee will under no circumstances recommend more than \$1,000,000 for the month of the Columbia river nor more than \$750,000 for the Cello canal.

Indeed, in view of the very heavy demand for appropriations coming from all parts of the country, it will be very remarkable if the committee authorizes appropriations as large as recommended by the engineers. There is a probability that the improvement of the mouth of the Columbia river may be made a continuing contract and, if that is done, it is as good as a cash appropriation, in that it insures continuous construction until the south jetty is completed. There is little or no likelihood that the Cello canal will be made a continuing contract in the forthcoming bill.

Over 1,200 separate appropriations have been asked for by the delegations from the various states; the bill as reported will probably contain 400. Naturally with this heavy cut, part of it must be expected in Oregon and Washington.

EIGHT PASSENGERS KILLED.

Passenger Train in North Dakota Hits Switch Engine.

St. Paul, Dec. 24.—A special to the Pioneer Press from Enderlin, N. D., says:

Loaded to its full capacity with people going to their homes in the East to spend the Christmas holidays, the south bound train on the Minneapolis, St. Paul & Sault Ste. Marie crashed into a switch engine at the west end of the railroad yards at this place at 2:10 o'clock Sunday morning.

Eight men were killed outright and one has since died of his injuries. Twenty seven were seriously injured and it is likely that the death list will be added to.

All of the fatalities occurred in the smoking car, which was completely telescoped by the baggage car, and only two of the occupants of this car escaped injury.

The wreckage took fire from the overturned stoves used in heating the cars and there was a race between the rescuers and the flames. By almost superhuman efforts the rescuing party managed to fight off the flames until all of the dead and injured had been removed from the wrecked cars, which then were allowed to burn.

Castro is Seriously Ill.

Trinidad, Colo., Dec. 24.—Alvices received here from Venezuela are to the effect that the health of President Castro, who is at Manaco, is becoming more and more alarming. An operation is deemed necessary, but the weakened state of the sick man does not permit of an attempt in this respect being made. The sailing of General Jose Manuel Hernandez is not confirmed, but rumors of a serious revolutionary movement in the western part of Venezuela continue to be circulated. The press is mute on the subject.

London Suffers from Influenza.

New York, Dec. 24.—A dispatch to the World from London reports that influenza of a particularly virulent type is raging there and as usual its victims include many prominent people. The lord chancellor and the archbishop of Canterbury are barely convalescent, while Arthur Balfour and Speaker Lugger are both seriously ill. The doctors recommend sun baths as the best cure, but London has enjoyed only 75 minutes' sunshine in 33 days.

Appeal to "Ku Klux Klan"

Atlanta, Ga., Dec. 24.—Following the posting of small notices, printed in red ink, in the streets early today, calling the "K. K. K." to meet this evening with arms, Mayor Woodward today offered a reward of \$200 for evidence to convict any person of posting such notices, or in any way inciting riot. No serious importance is attached to the notices.



"How do you like your new job, Billy?" inquired the periodical and tobacco venter of the young man with the dinner pail who had just purchased two "stockyards zephyrs."

"The job ain't so worse," replied the young man, stowing the cigars carefully in his vest pocket. "I ain't kickin' specially on the job."

"Poor pay?"

"Well, the pay's about as good as a feller could expect."

"Don't you like the boss? They say he's a good man to work for."

"He may be all right for them as likes to work for him," said the young man, discontentedly. "I ain't struck on him myself."

"What's the trouble with him?"

"He's a fish, that's all," said the young man with the dinner pail. "I've been workin' there for a month now an' he ain't spoke two words to me, 'cept what he has to about the work."

"That ain't right," said the tobacco man, sympathetically. "He ought to be sociable. There ain't no need of a feller puttin' you on the back an' givin' you cigars every time he came near you. All the same, the way it is you won't get to sufferin' with a swelled head, which you might if he petted you too much. You take my tip: Just as long as he doesn't hit you over the head with a tamplin' stick and pays you your wages you hang on. An' keep right on workin'; it'll be good exercise for your muscles if it ain't nothin' else. If he's a fish don't you be a clam."

"That's all right," said the young man, "but I hate to see a feller cold-blooded."—Chicago Daily News.

Science AND INVENTION

During the nineteenth century fifty-two new islands rose from the sea by volcanic action and sixteen disappeared.

According to an expert in phrenology the average adult head has a circumference of fully twenty-two inches. The average adult hat is fully 6 1/2 size. The sizes of men's hats are 6 1/2 and 6 3/4 generally. The professors of Scottish colleges generally wear 7 1/2 to 8 sizes.

A new variety of cigarette has been put up for sale in the French government tobacco shops. It is guaranteed free from nicotine. Opinions vary as to the merits of the new weed. Many inveterate smokers declare that it consists merely of ordinary tobacco boiled to get rid of the nicotine. They add that with the poison the aroma has also vanished.

The peddlers with carts who supply the occupants of villas in the environs of Paris with cherries and other fruits frequently carry for sale a few small turtles. They are purchased by the inhabitants of the villas to be placed in their gardens, where they are believed to serve as very effective aids to the gardener by preventing the ravages of the insects and other small creatures which are accustomed to do much damage to the flower beds and borders.

An electric lamp enclosed in a pretty little cage formed of fine metallic chains almost touching each other, and held rigid by metallic rings above and below, is the very latest thing in lethal chambers. Its destined victim is the mosquito. By this invention—recently shown to the savants of the Paris academy by M. Chauvin—the insect is pleasantly attracted to its doom. An unseen alternating electric current passing through the chains kills it as it endeavors to investigate the attractive luminous object inside.

According to the investigations of Monsieur Sourat among the Pacific Islands, there is a slow elevation going on there, which, by lifting the reefs gradually above the waves, preserves them from erosion at the top, and enables vegetation and certain animal forms of a terrestrial character to exist there. This is quite in opposition to Darwin's idea that the atolls were formed by the gradual submergence of small islands, that the coral-insects built up encroaching reefs as the islands sank. Monsieur Sourat shows that the elevation of the islands is a general phenomenon, but variable in amount, some islands, like Aukena in the Gambier archipelago, rising rapidly, and others very slowly.

Both the flora and the fauna of these islands are confined to very few species, although seen from a distance some of them appear very rich in vegetation.

The Danish government has recently begun, under the direction of Mr. Petersen of the Biological Station at Copenhagen, an interesting effort to aid the fishermen of the Baltic by preventing the migration of eels from that sea into the ocean. The means employed is a "barrier of light," formed by placing fifty electric lamps along a submerged cable between the island of Fano and the coast of Funen. The effectiveness of such a barrier depends upon the fact that the eels migrate only during the dark hours. Accordingly, as soon as darkness begins, in the season of migration, the lamps are illuminated, and thus a wall of light is interposed from

which the eels recoil. A similar principle is said to have been employed from time immemorial by fishermen on certain parts of the coast of Italy.

It is no new principle that Doctor Fere of the Bicetre Hospital in Paris has made known in a recent article on "Work and Repose," but it is not the less worth repeating. He has made many special experiments, and announces as their general result that the supposed value of various alcoholic and other stimulants to increase physical and mental energy, and postpone fatigue, or avoid the effects of fatigue, is illusory. There is only one form of effective, recreative repose—sleep; and sleep, in order to exercise its proper power, must be natural. The sleep produced by narcotics is "a toxic somnolence having the appearance only of real reparative sleep." But sleep itself is a mystery concerning whose nature we possess merely a "hypothetical knowledge."

Recent studies by Prof. Penck in the Alps, combined with those of Hugo Obermaier, a distinguished pupil of Penck, in the Pyrenees, have had the effect of considerably shortening the estimate of the length of time that has elapsed since prehistoric man left the marks of his presence in Europe. It now appears that both in the Alps and the Pyrenees there exist contemporary geological records showing four successive periods of alternate advance and retreat of glaciation. Heretofore it has been considered probable that prehistoric man dwelt in the neighborhood of these mountains during the last two invasions of the ice, but the new evidence is regarded as proving that it was only of the last, or fourth, glacial advance that man was a living witness.

Roland for His Oliver.

In a suit recently tried in a Virginia town a young lawyer of limited experience was addressing the jury on a point of law when good naturedly he turned to opposing counsel, a man of much more experience than himself, and asked:

"That's right, I believe, Colonel Hopkins?"

Whereupon Hopkins, with a smile of conscious superiority, replied:

"Sir, I have an office in Richmond wherein I shall be delighted to enlighten you on any point of law for a consideration."

The youthful attorney, not in the least abashed, took from his pocket a half-dollar piece, which he offered Colonel Hopkins with this remark:

"No time like the present. Take this, sir, tell us what you know and give me the change."—Harper's Weekly.

To Tell Poor Milk.

"Here," said the food inspector, "is an easy and reliable way to detect watered milk."

"You take a clean, well-polished knitting-needle, and you dip it down into a vessel of milk. Then you draw it out upright, and watch it closely."

"If the milk is quite pure, some of it will hang to the needle. But if water has been added, even a little water, the milk will not adhere to the needle at all."

Looks Like Exaggeration.

Clara—That man Grace married is old enough to be her father.

Myrtle—Oh, I think his age has been exaggerated; very few people live to be that old!—Puck.

Every woman takes as much time in getting off a street car as if she thought her destination was as far as the car expected to go.