

Turns the Station Upside Down for a Period of Two Weeks.

The officials of the Children's Society breathed a sigh of relief when they got rid of a 2-year-old baby boy who was on their hands the last two weeks. There have been hundreds of 2-year-olds in the society rooms since the organization was founded, but none ever compared with the little unknown who made things so lively that there wasn't an hour's peace while he stayed in the place.

On the night of Oct. 4 little Samson, as he was quickly called, was found in Corleons Hook park, where he had been abandoned. He was turned over to a cop, who took him to the Delaney street police station. Thence he was shipped to the Children's society. He was a pretty little youngster, with light hair, big blue eyes and fair complexion, and he was fairly well dressed.

Although unable to talk, he made it known that he wanted a drink of water and a couple of cops on reserve made a rush to wait on him. When the tot drank his fill he let the dipper fly and caught Policeman Sullivan over the eye. He laughed in glee when he saw the cop rubbing the sore spot and straightway howled for all he was worth until the dipper was handed back to him. A second time he let it rip and it crashed through a window of the back room.

Seeing that he had done some destruction, he appeared to be happy for a while, but once his eyes rested upon the checkers and dominoes on the table he slid off the bench and toddled over. The big cops didn't like the interruption of the game, but there was nothing to do but quit then and there. Samson gathered all the checkers and dominoes together and then let loose a fusillade. Laughing and chuckling, he threw every one at the cops, who dodged and fled from the room.

Left alone, Samson toddled across the room and kicked over every cuspidor, overturned benches and chairs and with a mighty effort tipped the heavy table. The sergeant, hearing the racket, rushed in and just nailed Samson in the act of hurling a brush through a pane of glass. The cops were accused of cowardice for not standing their ground and the doorman was threatened with charges. Two bluecoats were detailed to watch the youngster, while the others were set to work straightening out the disordered room. —New York Sun.

QUEER STORIES

"It is nine hundred years since the failure of a bank in China," said a bank examiner. "Over nine hundred years ago, in the reign of Hi Hung, a bank failed. Hi Hung had the failure investigated and to his indignation found it had been due to recklessness and shady conduct on the part of the director and the president. Hi Hung at once issued an edict that the next time a bank failed the heads of its president and directors were to be cut off. This edict, which has never been revoked, has made China's banking institutions the safest in the world."

The Washington State Fish Commission reports that fish can be frozen solid and thawed back to life, if not exposed to the sun or allowed to get more than twelve to fourteen degrees below the freezing point. Salmon from the Pacific coast could be frozen and transported to the Atlantic coast and resuscitated to full life under proper conditions. The results of this test will be that live salmon, frozen in blocks of ice, may be shipped to the Atlantic coast market before long. The fish has not been made, but a company at Taku harbor, in Alaska, will make the experiment.

The Geneva correspondent of a London paper thinks the sums done in a Swiss school sufficiently extraordinary to telegraph some of them to his journal. The father of a schoolboy, aged 8, living at Chaux de Fonds, sends to the impartial following problems as specimens of the home work the youngster had recently been set to work out at the cantonal school: Multiply 5,101,520,253,035 by 3,530,252,015, 105. The boy obtained the following answer: 18,009,652,153,375,778,242,093, 675. Divide 71,421,283,542,000,000 by 24,538,714,212. After some hours' work the youngster obtained as answer 2,910,555,523. The mere reading of those terrible figures should make every small boy glad he does not live in Switzerland.

In Western Beaver County, Oklahoma, what is known geologically as the Dakota sandstone rises from its dip under the plains, and isolated fragments of striking contour stand like sentinels in the silence of the lonely country. Erosion by wind and rain has worn these pyramids of sandstone till they resemble tall chimneys of fantastic design, cap lying on cap till it would seem that a push would topple them to the ground. Many natural formations alleged to resemble human faces, etc., require a stretch of imagination to fill in the detail. Six miles east of Kenton, however, is a Dakota sandstone chipped and chiseled by the elements till its likeness in silhouette to the head of a woman is perfect. Every feature, chin, mouth, nose and brow, is cut against the sky in clearest outline. The head rounds gracefully to the neck, which offers a slender support to the mass of rock above it. The face is that of an aristocratic Colonial dame.

Don't bet on your popularity.

OREGON STATE ITEMS OF INTEREST

BUSINESS PARALYZED.

Car Shortage Causing Heavy Losses to Shippers.

McMinnville—To say nothing of the car shortage for the immense lumber trade in this county, shippers are at least 300 cars short. A McMinnville shipper said that the growers in this part of the county are already losers by \$20,000 on account of not being able to get cars when they had a chance to sell, and little relief is in sight.

Wool shipments have been delayed, and the farmers put to great inconvenience and loss.

The potato crop is waiting shipment with no cars. A great part of it is on the sidetracks and a freeze would result in great loss. A prominent shipper said:

"The company does not build enough cars to keep up with the wonderful increase of business, and what they have are poorly handled. For instance, cars come in here every day from the East, are unloaded here and are sent empty to Portland, after staying here for two or three days. They could just as well be loaded here for Portland. The car shortage is the greatest handicap in business this section of country has ever suffered from."

Lane Could Use 3,000 Cars.

Eugene—The Willamette valley car shortage is seriously affecting the business of Lane county lumber concerns. The Booth-Kelly company's big mill at Wendling has closed down on that account, forcing between 250 and 400 men into idleness. The company's Springfield mill is running only in the day time, the night shift having been laid off several months ago, forcing 100 men to seek employment elsewhere. The company at the present time is short 1,700 cars, and it is estimated that the total shortage in the county is 3,000 cars. The Mohawk Lumber company's mill has closed down.

Brownsville Feels Gloomy.

Brownsville—Inability to obtain cars for transportation of lumber is paralyzing the business of the lumbermen of this section. The shortage has existed for seven weeks, during which period not a single car has been loaded at this station, the railroad company absolutely refusing to supply cars at all. That no relief is in sight is potent from the fact that a conference, held in Portland a few days ago, between Mayor W. P. Elmore, of this city, and J. P. O'Brien, of the Southern Pacific, in reference to the car shortage, failed utterly, no encouragement whatever being offered.

Linn Needs 50 for Grain.

Albany—There is great suffering from the car shortage in towns on the branch lines in this part of the state. Being a railroad junction and a distributing point, Albany is more favored than any other valley city, but conditions even here are very bad. Shippers can get cars for Portland, but absolutely nothing for the south. The greatest need is for cars for grain and farm produce on branch lines. Shippers are unable to fill orders, and the demand for cars is growing greater every day. At least 50 cars are needed now for grain alone.

Inconvenience at Grants Pass.

Grants Pass—The Southern Pacific will not furnish cars for California points, except for fruit. The California Pine Box & Lumber company is also handicapped by not being able to get lumber shipped from outside points, but the company is running its usual force, and is putting in full time. The Fruit Growers' union has been able to get all the cars needed to ship apples both to California and the East. Merchants have been inconvenienced.

Woodburn Wants 58.

Woodburn—If relief does not come soon there will be considerable loss from the car shortage here; if a freeze comes and the contents of warehouses are affected. Among the cars needed are 16 for potatoes, 20 for hay and 22 for hops. Of these 58 cars, some were ordered before November 1. Farmers are anxious to sell, but the commission houses cannot buy so long as they cannot get cars.

Clackamas Wants Better Roads.

Oregon City—Commendable interest in bringing about an improved condition in many of the highways of the county is being exhibited by the taxpayers residing in several of the important road districts. Several meetings have been held in different sections of the county, when a special tax has been ordered levied, the proceeds from which will be utilized, together with what may be appropriated by the county, in placing in substantial repair the thoroughfares in such districts. At a meeting of the taxpayers of the Highland road district a special tax of 6 mills was ordered levied for this purpose.

Irrigation at Freewater.

Freewater—Winter irrigation of the Hudson Bay district, 10 miles below this city, is now in full progress, irrigation from the big Burlingame ditch and its laterals covering an area of about 20,000 acres of fruit and rich alfalfa lands. At this season of the year all the waters of the Walla Walla and the Tum-ah-lum rivers below the Peacock and Eagle mills in this city are available for irrigation, which has proved to be a successful plan in this particular district.

EVERY COUNTY PAID IN FULL.

Oregon is Out of Debt, and Will Be Until Early Next Year.

Salem—For the first time in the history of the state every county has paid its state taxes in full. In the last three or four years the payments have been prompt and only two or three counties were delinquent and only for comparatively small sums. Now, however, that the last half of the state tax from the several counties is delinquent, a balance of accounts has been struck and not a dollar is found to be due the state. Until a few days ago one county had not paid, but the county treasurer remitted before delinquency started the accumulation of interest.

Though the finances of the state are in excellent condition and the state has not a dollar of debt, it is apparent that the treasury will be depleted early in 1907, and that for some time warrants must be indorsed for want of funds and the state must pay interest thereon. No more state taxes will be due until April.

Corn in Benton County.

Corvallis—On old wheat land in this county, John Whitaker, living 12 miles south of Corvallis, grew this season 1,000 bushels of corn on 14 acres of ground. The yield is more than 70 bushels per acre, which is understood to be a satisfactory yield in the corn belt of the Middle West. The soil is sandy loam, but has been cropped for many years to wheat. The success Mr. Whitaker has had this and other years will lead him to plant a larger acreage of corn next season.

Will Colonize Big Tract.

Oregon City—Judge T. F. Ryan has made the sale for H. Grim, of Texas, of 800 acres of land, four miles north-east of Molalla, to W. H. Bair, of Canby. This farm will be subdivided into small tracts and disposed of through a plan of colonization. Only 80 acres of the large tract are under cultivation, but the rest can easily be cleared by the individual purchasers of the tracts. The land is rich and productive and is one of the most fertile sections in the county.

Can Factory for Astoria.

Astoria—Articles of incorporation of the Kendall Can company have been filed in the county clerk's office. The incorporators are George W. Sanborn, F. P. Kendall and G. C. Fulton, and the capital stock is \$100,000, divided into 1,000 shares of \$100 each. The company is making arrangements for the erection of a plant that will be equipped with the most modern machinery for the manufacture of all classes of cans.

Favor Phonetic Readers.

Pendleton—The sixth annual convention of the eastern division of the State Teachers' association, adopted a resolution requesting the State Textbook commission to adopt some series of readers based on a system of phonetics.

Cold Weather in John Day.

Canby—John Day valley residents have experienced a sharp taste of winter, snow falling in the mountains until some of the roads were almost impassible. No stock was lost, and there is no fuel famine here.

PORTLAND MARKETS.

Fruit—Apples, common to choice, 50¢@75¢ per box; choice to fancy, \$1@2.50; grapes, \$1.65@2.25 per crate; pears, \$1@1.50; cranberries, \$12@13 per barrel; persimmons, \$1.50 per box. Vegetables—Cabbage, 1 1/4 @ 1 1/2¢; cauliflower, \$1.20 per dozen; celery, 75¢@90¢ per dozen; lettuce, head, 30¢ per dozen; onions, 10¢@12 1/2¢ per dozen; bell peppers, 8¢; pumpkins, 1 1/4¢ per pound; spinach, 4¢@5¢ per pound; squash, 1¢@1 1/4¢; turnips, 90¢@1 per sack; carrots, 90¢@1 per sack; beets, \$1.25@1.50 per sack; horseradish, 9¢@10¢ per pound; sweet potatoes, 2 1/4 @ 2 1/2¢ per pound. Onions—Oregon, 75¢@1 per cwt. Potatoes—Oregon Burbanks, fancy, \$1@1.10; common, 70¢@90¢. Butter—Fancy creamery, 27 1/2 @ 32 1/2¢ per pound. Eggs—Oregon ranch, 35¢@37 1/2¢ per dozen. Poultry—Average old hens, 12¢@13¢ per pound; mixed chickens, 12¢@12 1/2¢; spring, 12 1/2¢@13 1/2¢; old roosters, 8¢@10¢; dressed chickens, 14¢@15¢; turkeys, live, 17¢@17 1/2¢; turkeys, dressed, choice, 21¢@22 1/2¢; geese, live, 10¢; ducks, 15¢@16¢. Wheat—Club, 63¢@64¢; bluestem, 67¢@68¢; valley, 66¢@67¢; red, 61¢@62¢. Oats—No. 1 white, \$25@25.50; gray, \$24.50@25 per ton. Barley—Feed, \$21@21.50 per ton; brewing, \$22.50; rolled, \$22.50@24. Rye—\$1.40@1.45 per cwt. Corn—Whole, \$26; cracked, \$27 per ton. Hay—Valley timothy, No. 1, \$11@12 per ton; Eastern Oregon timothy, \$14@16; clover, \$7@8; cheat, \$7.50@8.50; grain hay, \$7.50@8.50; alfalfa, \$11.50; vetch hay, \$7@7.50. Veal—Dressed, 5 1/2¢@8¢ per pound. Beef—Dressed bulls, 1¢@2¢ per pound; cows, 4¢@5¢; country steers, 5¢@5 1/2¢. Mutton—Dressed, fancy, 8¢@9 1/2¢ per pound; ordinary, 6¢@7¢. Pork—Dressed, 6¢@8¢ per pound. Hops—11¢@14¢ per pound, according to quality. Wool—Eastern Oregon average best, 13¢@18¢ per pound, according to shrinkage; valley, 20¢@21¢, according to fineness; mohair, choice, 26¢@28¢.

Proposed Oregon Tax Law

(Continued from last week)

(Assessor to give certificate of assessment—Penalty for refusing.)

Section 24. Any person assessed for any year may demand of the assessor an official certificate of that fact, and upon the refusal of the assessor to give the same he shall be fined in the sum of \$100, to be collected by the person demanding the same in an action in the name of the party injured before any justice of the peace in said county. (D. & C. Comp., 3156, without change.)

(Assessment roll—What to contain.)

Section 25. That section 3071 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 shall set down in the assessment roll, in separate columns, and according to the best information he can obtain—

1. The names of all taxable persons in his county assessable by him.

2. A description of each tract or parcel of land to be taxed, specifying under separate heads the township, range, and section in which the land lies, in tracts not exceeding a quarter section according to the government survey, or if divided into lots and blocks, then the number of the lot and block.

3. The number of acres and parts of acres, as near as the same can be ascertained, unless the same be divided into blocks and lots.

4. The full cash value of each parcel of land taxed.

5. The taxable personal property owned by or to be taxed to such person as provided by law, and the full cash value thereof, and exemptions allowed.

6. The total valuation of all property taxed, real and personal.

For convenience the assessment roll may be divided so as to show separately assessments of real property or lands and lots, and assessments of personal property.

(Permits the assessment roll to be divided in separate columns, the form of roll in present common use being a tabular form, including real and personal property, on one page, and being unnecessarily cumbersome and unwieldy. Assessor may not assess more than 100 acres in a single tract.)

(City, village, or town in which lots are situated to be named.)

Section 26. When lots are situated in any city, village, or town, a plat of which shall have been recorded, the city, village, or town in which the same are situated shall be specified in the assessment roll.

(No change.)

(Trust property—Representative character of holder designated.)

Section 27. That section 3073 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:

When any person is assessed as trustee, guardian, executor, or administrator a designation of his representative character shall be added to his name, and such assessment shall be entered in a separate line from his individual assessment, and he shall be assessed for the real and personal property held by him in such representative character at the full value thereof.

(No change, except to require that personal as well as real property shall be assessed at full value.)

(Assessment and taxation of undivided interest in real or personal property.)

Section 28. An undivided interest in lands or lots, or other real property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

(New; but compare Revenue Laws Washington, 1905, section 91.)

(Real property—How described.)

Section 29. That section 3074 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:

If the land assessed be less or other than a subdivision according to the United States survey, unless the same be divided into lots and blocks so that it can be definitely described, it shall be described by giving the boundaries thereof, or by reference to a description thereof, by number as contained in the description book as hereinafter provided or in such other manner as to make the description certain.

(Permits use of number, referring to a description book maintained as a permanent record in the tax collector's office in lieu of a metes and bounds description. This provision is borrowed from Washington.)

(What shall be sufficient description in assessment.)

Section 30. That section 3075 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:

It shall be sufficient to describe lands in all proceedings relative to the assessing, collecting, advertising, or selling the same for taxes, by initial letter, abbreviations, figures, fractions, and ex-

pressions to designate the township, range, section, part of section, distance, course, bearing, and direction, and also the number of lots and blocks, or part thereof.

(No change, except to amplify the permissive abbreviations to correspond with those ordinarily used.)

(Description book—Contents.)

Section 31. There shall be kept in the office of the tax collector a book, to be known as the description book, which shall be arranged by order of sections or land claims, townships, and ranges. The assessor may enter therein, under the proper numerical heading, any tract of land by a metes and bounds description thereof, situated within such land claim or section, and shall give to each tract of land so described and entered a number, to be designated as Tax No., and the tracts in each such section and land claim shall be numbered consecutively. Such number shall be placed on the assessment and tax rolls to indicate that certain piece of real estate bearing such number in the description book, and described by metes and bounds under such number in the description book; and in all proceedings for the assessment, levy, or collection of taxes, or sale of property, or other proceedings for collection of delinquent taxes, said designation shall be a sufficient description, and it shall not be necessary to enter in such proceedings a description of such tract by metes and bounds.

(New; compare Revenue Laws Washington, 1905, section 47.)

(Division of assessment made upon whole tract—Payment of tax on part of tract.)

Section 32. Any person desiring to pay taxes on any part or parts of any real estate heretofore or hereafter assessed as one parcel or tract may do so by applying to the tax collector, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided and the tax collected accordingly. Provided, where the assessed valuation of the tract to be divided exceeds \$2,000, a notice stating the division must be sent to the known several owners interested in the tract, by registered mail, unless they all apply to the tax collector to divide the assessment; and if no protest against said division be filed with the tax collector within fifteen days from date of notice, the tax collector shall duly accept, payment and issue receipt on the apportionment as by him made. In cases where protest is filed to said division, the matter shall be heard by the county court at its next regular session for transaction of county business, and the county court shall make a final division of the said assessment, and the tax collector shall collect, accept, and receipt for said taxes as determined and ordered by the county court.

(New; compare somewhat similar statute in Washington.)

(Lands of unknown owner—How described.)

Section 33. That section 3076 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:

When the name of the owner of lands or lots liable to taxation is unknown, such lands or lots shall be described as that of unknown owner or unknown owners, and the value thereof set down in the assessment roll, in the same manner that lands of known owners are required to be described, and the value thereof designated. If the property on such assessment roll shall be arranged in the order of its location, and not in alphabetical arrangement by the owner's name, then the lands or lots of such unknown owners shall be inserted in their proper place according to location.

(Omits all reference to the occupancy of land to avoid "Blackburn v. Lewis" 45 Or. 422, 37 Pac. 746.)

(Form of assessment roll.)

Section 34. That section 3077 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 assessment roll shall be made out in tabular form, in separate columns, with appropriate heads, after the manner specified below, with such additional columns as may by law be prescribed or as may be deemed necessary, and for convenience may be divided into parts so that assessments of lands, lots, or other real and personal estates, appear in separate parts thereof, as nearly as convenient in the following form, varying the same as the circumstances may require:

Table with columns for LANDS (Name of taxpayer, Character of business, Address, City, Value of merchandise and stock in trade, Value of machinery and equipment, Railroad, Building, Telephone and electric lines, Money, notes and accounts, Shares of stock, Value of farm machinery, implements, wagons, etc., Household furniture, etc., Number of horses, Value, Number of cattle, Value, Number of sheep, Value, Number of swine, Value, Gross value of all property, Exemptions, Total value of taxable property) and PERSONAL PROPERTY (Total value of taxable personal property).

(Provides that the roll may be divided for convenience. The form of roll used by nearly all the counties is supplied by the secretary of state merely because it is called for, and it is called for merely because it has heretofore been used. It is based on the assessment which was in effect prior to the act of 1901, and is better designed to the old law than the present. Several counties in the state including Multnomah have found changes from the common form necessary, and procure special forms of rolls designed to meet their needs and experience. The forms recommended herein are based upon the experience of such counties compared with the present usual form of roll, and are designed to permit a division of the book into parts, dividing the roll as to lands, and personal property if desired.)

(Additional columns in roll—Entries to be made therein.)

Section 35. That section 3078 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:

In the assessment and tax rolls of the several counties, in addition to the columns elsewhere provided for, there shall be added columns head respectively, "Cities," "School Districts," "Amount City Tax," "Amount School District Tax," and if there be a port or other municipal taxing agency in such county, additional columns for the name of such port or other municipal taxing agency, and for the amount of such port or other taxes. It shall be the duty of the several county assessors in making their assessments to enter opposite each item of property assessed, in its appropriate column, the name of the incorporated city or town, and the number of the school district, and the name of the port or other municipal taxing agency, if any, in which each item of property assessed is taxable.

(No change, except to provide that ports and other municipal taxing agencies, if any, shall be given columns in the roll.)

(To be continued next week)

Pat's Age.

On a motor car tour of the County Mayo, which the Earl of Altamont made with "Mairtin," an Irish gossamer, for general assistant, they passed a neat little cottage, with a pretty bit of garden.

"Who lives there?" asked the earl. "Is it there?" Mairtin said, indignantly. "Sure, doesn't old Pat Murphy live there?"

"Oh, does he?" said the earl, not knowing in the least, as he confessed in English Country Life, who "old Pat Murphy" was.

"Deed he does," said Mairtin, "and him a hundred if he's a day—so he is."

"One hundred years old!" the earl said, in astonishment.

"Deed and he is," reiterated Mairtin. "He's been dead these three years, and he was 98 when he died."

Warning up. "Running for any office this year?" asked the man with the bulbous nose.

"Not yet," answered the man with the cinnamon beard. "But I'm legging for it."

Francis Scott Key had just written the "Star Spangled Banner."

Yet even he had no premonition that the day would come when the playing of "The Star Spangled Banner" by a theater orchestra would make the people within hearing raise to their feet as one man, grab their wraps and make a dive for the exits.

Bad Break. "Back from de east, eh?" greeted the highwayman. "How did you make out?"

"Pretty rough," replied the pickpocket. "I got snapped up an' de judge was just about to give me six months when I thought I'd get off by telling him I was an iceman."

"Did de game work?"

"I should say not! When he heard I was an iceman he gave me a year."

How He Scored. Gen. French, the English officer who represented that country at the recent French maneuvers, received the following letter after his triumphant return from the Boer war:

"My Dear French: You are a great British general. I want your autograph; but, whatever you do, don't let your secretary write it."

Needless to say, says an exchange, the boy got the autograph, and a signed photograph of his hero to boot.