

A NEW TAX LAW

Taxes Will Have to Be Paid Twice During 1904.

WAS ENACTED BY LAST LEGISLATURE

Assessors Begin Work First Monday in January—Annual Levy by County Courts at September Term.

Salem, Oregon, March 16.—Taxpayers in Oregon will pay taxes twice in 1904. They will pay the taxes levied upon the tax roll of 1903 and also the taxes levied upon the roll of 1904. This is due to a change in the law by which taxes are to be paid in the fall of the same year the assessment is made. In order to effect this change it was necessary to make the taxes payable three months earlier or nine months later. The collection of taxes is already three months later than it should be, so the legislature decided to make the taxes payable in the preceding fall rather than in the succeeding fall.

Under the present law the assessment is made after the first Monday in March, the assessment roll being filed in September, the levy thereon made the following January and the taxes collected by the first Monday in April. Thus the taxes on the assessment of 1903 are not paid until 1904.

The new law provides that the assessor shall on the first Monday of January procure blank assessment rolls and proceed forthwith to make his assessment, and return the roll by the first Monday in July, showing all the property owned in his county on the first Monday in January. Section 360 of the code has been amended so as to provide that the county board of equalization shall sit on the first Monday of July, instead of on the last Monday of August, as heretofore. Section 3082 was amended so as to limit the time for correcting the assessment rolls by the board of equalization of the county court to 20 days.

Under the new law county courts must make the annual tax levy in September following the assessment. In order that the county courts may have information as to the amount required, it is provided that the state board of apportionment shall make its estimate of state expenses in July, instead of in January, as at present. Cities and school districts must notify the county clerk of their annual tax levies by the first day of September, instead of by the first day of February, as under the old law. This gives the county courts full information for the levying of taxes at the September term of court.

All taxes are payable by the 31st day of December of the same year, section 3108 of the code having been amended so as to make that provision. All taxes not paid by the 31st day of December become delinquent on that day; provided, however, that if one-half of the taxes due on any parcel of land are paid by the 31st of December, the property owner may have until the following first Monday in April, and if the remainder be not then paid, it becomes delinquent, and, besides the penalty, interest at the rate of 12 per cent will be charged on such remainder from the 31st day of December. On all delinquent taxes interest is to be charged at the rate of 12 per cent per annum from the date of the delinquency, and if the taxes remain delinquent 30 days, a penalty of 5 per cent will be added. On all taxes paid on or before the 31st day of December, a rebate of 2 per cent will be allowed. Under the present law the rebate is 3 per cent. On the first Monday in February the sheriff must begin the collection of delinquent taxes by levying upon personal property, and on the first Monday in April close the delinquent roll and return it to the county court.

County treasurers are required to pay one-half the state taxes by January 15, and the other half by July 15, but the provisions of this act do not apply to any taxes heretofore levied.

Delinquent sales are to take place by October 1.

The new law shortens the entire time for making an assessment and collecting the taxes one month.

Taxpayers will pay their 1903 taxes in March, 1904, and their 1904 taxes in December, 1904.

Chinese Rebels Still Gaining.

Victoria, March 16.—The steamer *Tosa Maru*, which arrived last night, brought news of further engagements between the Chinese government forces and the Kwangsi rebels, in which the imperial troops were defeated with loss, some high officials being among the slain. The governor of Hunan has telegraphed to the Chinese government to the effect that the rebellion has reached a most dangerous state, and he requests the government to mobilize troops in other provinces as a precaution against emergencies.

Drowned in a Mine.

Iron Mountain, Mich., March 16.—Four men are known to have lost their lives and four others are missing today, the result of an accident in the Millis mine. The men were drowned by a rush of water which flooded the north level of a cross-cut in the mine. The accident was caused by the men working through the wall of their level into another level, which had been flooded, the water escaping through the break and overwhelming the miners.

WILL BEAT RECORD.

Flood in Mississippi Valley Threatens Untold Damage to Property.

New Orleans, March 13.—It is generally admitted by government, state and city authorities that the Mississippi river will in all probability break all records before the present flood begins to recede. The gauge here tonight shows the river to be just one foot below the high water record, and every precaution is being taken to prevent serious damage and to prepare for emergencies.

All the levee lines are being inspected and large forces of men are at work day and night. Though all the authorities admit that a record stage is probable, they maintain that the levee system is higher and stronger than ever before, and that the banks are prepared to withstand the extra strain.

The most unfortunate condition at present is the continuance of the rainy weather. This is having the effect of softening the levees and all Louisiana is praying for a return of sunshine. Six hundred men are at work today at various points sacking weak points and raising the line of embankments. Thousands of sacks of sand are being distributed along the river. The engineers report the levees between South Port and Carrollton in excellent condition. The United States engineer officials have promised their cooperation with the authorities in carrying on the fight against the flood. All the levee boards of the state may be in continuous session and every foot of levee on the river is under surveillance of armed guards.

OTHER DEADBEAT NATIONS.

Baitain May Next Collect from Guatemala and Costa Rica.

New York, March 13.—English investors in Spanish-American loans and enterprises are now looking for a sequel to the Venezuelan affair in some other quarter of the Western hemisphere, says the Tribune's representative in London. The only other countries where defaults of interest and repudiation of financial obligations are in progress are Costa Rica and Guatemala. The external debt of Costa Rica was scaled down to lower rates of interest, but the defaults have occurred on both the interest and the sinking fund. Guatemala's debt was also rearranged for at 4 per cent, but the interest has not been paid.

These countries are exposing themselves to foreign coercion in the interest of European creditors. It is not probable that England will join Germany in another naval campaign against either republic, since the British investors in the two main Venezuelan loans complain that the effect of the alliance has been to establish preference for inferior German claims and to create a prejudice against the legitimate claims of bondholders.

PLACED IN NAVY'S CARE.

Midway Islands Will Be Protected from Roving Japanese Sailors.

Washington, March 13.—The president by executive order has turned the Midway islands over to the navy department. This was done at the instance of the Pacific cable company, which has asked for the protection of its property on the islands. Roving Japanese sailors are in the habit of landing on the islands for the plumage of sea fowl and for guano. It is probable that the navy will establish a small station on the islands and American warships will make a practice of touching there much more frequently than they have done in the past. The islands are two in number, Sand Island, having 633 acres, and Eastern Island, 245 acres. There is a harbor affording about 18 feet of water. The islands are deemed essential to the operation of the Pacific cable, which will touch there on its western route from Hawaii.

Red Tape in the Way.

New York, March 13.—The statement that the postoffice department has acceded to Marconi's request for telegraph communication through Falmonth with the wireless station at Poldhu is understood to be substantially true, says a London dispatch to the Tribune. The concession, however, does not improve much the prospects of an early establishment of a commercial wireless system between England and America. Marconi has not been able to persuade the postmaster general to allow messages destined for transmission across the ocean by wireless system to be handed in as cable messages at any telegraph office in the United Kingdom.

Lighthouse on Mile Rock.

San Francisco, March 13.—Under the direction of Captain Valentine, of the United States engineer corps, a force of men has gone to Mile Rock, at the entrance to the Golden Gate, and begun the work of preparing for the erection of a lighthouse on the jagged peak. Since the days of the discovery of this bay Mile rock has been regarded as one of the most dangerous obstructions to navigation on this part of the coast. The construction of a lighthouse will not only remove the element of danger, but serve as a guide.

Wireless Telegraph Between Forts.

New York, March 13.—Preliminary tests of a wireless telegraph system between the harbor forts were made today under the direction of Lieutenant Colonel Dunwoody, chief signal officer United States army, and in future the wireless telegraph will be used regularly for communicating between Fort Wadsworth, on Staten Island, and Fort Hancock, at Sandy Hook, across about 15 miles of the lower bay.

HAD FOUR FIRES

Half a Million Dollars' Worth of Damage in Portland.

INCENDIARISM STRONGLY SUSPECTED

Victoria Dock in Ruins—Very Little Property Saved, Owing to High Winds and Scarcity of Water.

Portland, March 11.—Four separate fires in Portland yesterday mocked at the efforts of the toiling firemen and destroyed property to the value of nearly \$500,000.

It seems reasonably certain that two, and possibly all, of the conflagrations, were of incendiary origin, and that hidden in the swaying crowds that watched the leaping flames a pyromaniac gazed gleefully at the destruction he had wrought.

So certain are the local representatives of the big insurance companies that an incendiary is deliberately attempting to burn down the docks which line the river front that they yesterday informed the owners of the various wharves that, unless watchmen were at once employed to patrol the property, the companies would cancel their insurance policies.

The first alarm was turned in at 3:30 o'clock yesterday morning. The residence of William Faber, at the corner of Market and Eleventh streets, was in flames, and before the firemen could extinguish the fire, the building was completely gutted.

Before the department had left the smoldering embers of this handsome home, an alarm was sounded for a fierce conflagration in Lower Albina, at the corner of Mississippi avenue and Russell street. Here also the flames, fanned to a white heat by the driving gale, laughed at the weak streams that dribbled from the nozzles of the firemen, and while Chief Campbell cursed the fate which bade him draw water to fight a raging fire through a tiny water main, the fire sent property valued at \$25,000 whirling skywards in smoke.

At 10:20 o'clock in the morning the firefighters, wearied with a night of facing seething flames and stragling smoke, were called to combat the fiercest conflagration of them all, a fire at the Victoria dock, where the fierce heat on one side and the hurrying river on the other prevented the firemen from occupying any vantage ground from which they could reach their enemy. And here also the fire died only when the swirling flame could find no further thing on which to prey. The loss is estimated at \$378,000.

In the evening at 9:20 o'clock the last alarm of the eventful day was sounded. A messenger boy passing the candy factory of Canning & Wallace saw a tiny tongue of flame flicker from a window on the second floor. He ran to the police station near by and shouted "Fire!" As quickly as may be the dashing engines reached the spot, and the tired firemen saw a whirlwind of fire before them that sent twisting eddies of flame across the street to lick hungrily at the stonework of the opposite buildings. On either hand of the candy factory were warehouses filled with paint and oils, brooms and rattan ware. And the candy factory was a roaring furnace. It was a situation that appalled the early comers to the fire, but the flames were held in check by the thick walls, and this morning the gutted walls only of the candy factory tell a mute story of the struggle, instead of a devastated block, as here might well have been. The loss is about \$40,000.

CAN'T BEAT CUBAN TREATY.

Not Enough Opposing Votes Can Be Found to Prevent Ratification.

Washington, March 12.—If the Cuban treaty is defeated it will be by Democratic votes, and it will take nearly the entire Democratic membership to accomplish this result. As the senate stands, there are 57 Republicans and 33 Democrats. So far as known, with one exception, (Bard, of California), all the Republicans are in favor of the treaty. This makes 56 votes; four more would be sufficient to ratify. The opposition must secure 31 votes in order to defeat it and this is not believed to be possible.

The men who were so antagonistic to the reciprocity bill that came over from the house during the first session of the last congress are not making any opposition, so far as can be learned. The Democratic opposition is the combination of sugar and tobacco interests, who fear that a 20 per cent reduction will seriously injure the home production of these commodities. At the same time it is not believed that their opposition is sufficient to control 31 votes.

Execution of Boxers.

Pekin, March 12.—Yuan Shai, governor of Chi Li province, having been informed that the Boxer organization has resumed activity in the eastern part of the province, dispatched troops who discovered that members of the society, well armed, were drilling at night in a town 100 miles east of Peking. The Boxers were dispersed after a dozen of them and several soldiers had been killed. Yuan Shai ordered the prisoners to be beheaded.

To Solve Mystery of the Maine.

Madrid, March 12.—Foreign Minister Abaranza will propose at the next cabinet council that the Spanish government take steps to have the wrecked battleship *Maine* redocked in Havana harbor, in order to discover the cause of her sinking.

LATE DUKE OF TETUAN.

Spanish Statesman Who Was a Descendant of Irish Kings.

The death of the Duke of Tetuan, formerly Spanish Minister of Foreign Affairs, which occurred in Madrid recently, has removed one of the leading statesmen of that country.



The Duke was of Irish descent, his first ancestors in Spain being the O'Donnells, of Tyrone, Ireland, who left their own land early in the seventeenth century on the collapse of a war which they and the O'Neills, of Tyrone, waged against the English invaders. In the last century the Duke of Tetuan's father, Marshal Leopold O'Donnell and the first Duke of Tetuan, came into prominence for the part he took in expelling Joseph Bonaparte from Spain. In 1831 the same general subdued the Riff tribe of Moors, in Morocco, and thereby earned the title of Duke of Tetuan, after one of the towns of that country which he captured. Prior to that he was prominent in putting down the revolt of 1818 and became Prime Minister of Queen Isabella.

The Duke of Tetuan who has just died served for many years as Minister of Foreign Affairs and in such capacity received our Minister, Mr. Woodford, when the latter was appointed to the Spanish mission. During the Spanish war period his name was mentioned in connection with the premiership. In 1899 he was Spain's delegate to the peace conference at The Hague.

FAVORITE OF A QUEEN.

Place at English Court Awaita Daughter of Field Marshal Wolsley.

One of the most popular young women in London society and a great favorite with Queen Alexandra is Frances Wolsley, only daughter of Field Marshal Viscount Wolsley, the hero of the Ashantee war and one of the military heroes of England. Miss Wolsley will soon be given a high position at court. She is one of the few women in England who will have a title in her own right. Ordinarily where a nobleman has no sons, his title descends to his nearest male relative. But when England elevates a man to the peerage in return for unusually distinguished service and he has no male children, provision is sometimes made that his title may pass to his daughter after his death. This was done in the case of the then Major General Garnet Wolsley, when as the hero of the Ashantee war he received the thanks of Parliament, was granted \$100,000 and was made a viscount. So the ex-commander in chief's daughter, now known as the "Honorable Frances," one day will be the Viscountess Wolsley.



FRANCES WOLSELEY

Two Historic Relics. The Site and Relic Society of Germantown is rejoicing over the gift it received recently of a chair and a rock. The chair, which is over 200 years old, belonged to William Penn, and the rock, which is much older than the chair, is the one on which George Washington stood while he directed the battle of Germantown. Two maiden ladies were the donors of these relics, two sisters, whose old and picturesque house is crowded from drawing room to attic with other relics no less interesting and rare. Where the sisters live is not to be told, says the Philadelphia Record, for they are daily worried by strangers as it is, and if the fame of their really invaluable collection were to be any further spread abroad—if the brass knocker of their door were to be struck oftener than it is by sightseers—the vexation of these ladies would be inconceivably great.

A Philosopher.

'Bout the same as usual, World keeps goin' on; A lot o' time fur tollin' An' a little time fur song. Snowstorms in the winter An' roses in the May; 'Bout the same as usual, I'm kind o' glad to say.

Jes' enough o' trouble As the days go by To keep up our ambitions Fur a mansion in the sky; If life were any sweeter I'm afraid we would forget That the blessings of the future Are something better yet. —Washington Star.

All In Use.

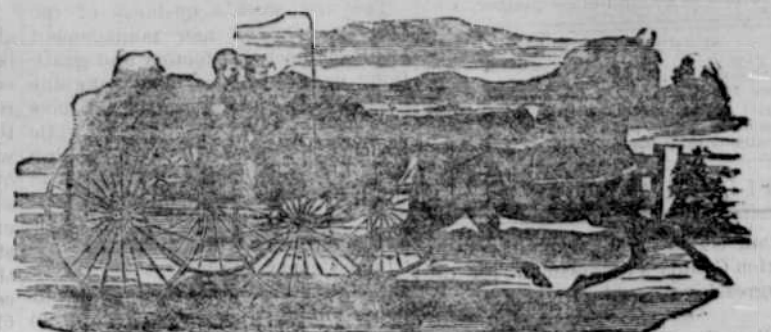
It was a little colored town in the far South. "Why are all the barber shops closed?" asked the puzzled stranger. "Is it a holiday?" "Kind of a holiday," replied an old dandy. "Dey's a monstrous cake walk going on in de town hall en all de razors are in use."

Ragtime.

"Wy do they call it ragtime music?" "Oh, I suppose because some of it's enough to make one tearing mad." —Philadelphia Bulletin.

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