



TAX LAWS ARE CHANGED

System of Paying One-Half of Taxes Retained—Equalization to Meet Earlier

Changes that are considered of much importance in the system of taxation and collection of taxes are included in bills which have passed the legislature and become a law.

These bills are prepared by the state board of tax commissioners. There are four principal bills in the list. House bill 414 changes the date of the meeting of county boards of equalization to begin the second Monday in September instead of the third Monday in October. This provides for an earlier levy and extension of the tax and the opening of the tax roll for collection at least one month earlier than is permitted under the present law.

This bill provides that water rights and water powers shall be taken into consideration in determining the value of real property for assessment purposes. It requires that cultivated and uncultivated lands of the same character, quality and similarly situated shall be assessed at the same value. It makes the treasurer tax collector instead of the sheriff. This feature of the act, however does not go into effect until January 1st, 1914.

This bill does away with the three per cent rebate and also with the ten per cent penalty and twelve per cent interest on taxes unpaid prior to the first Monday in April. In lieu of the rebate and penalty and interest it provides for a cumulative penalty of one per cent for each calendar month or part thereof that taxes remain unpaid after the first day of April.

The privilege of paying one-half of the tax charged against any real property or the personal tax charged against any individual prior to April 1st is retained. All taxes unpaid on the first day of September become delinquent, and the same penalty and interest now provided by law for delinquent taxes become applicable. The sheriff is to be the collector of all delinquent taxes under the new law.

House bill 415 provides for a general provision of the law relating to the board of state tax commissioners. It changes the name of the body to the state tax commission. It does not provide for an increase of salaries or carry any appropriation. It harmonizes with house bill 414 and the two taken together provide many remedies and corrections of the tax system of the state.

The purpose of house bill No. 4661 to provide a more efficient means for the collection of taxes on transient merchant and on unsecured personal property. It amends section 3728 of Lord's Oregon Laws to require the assessor, at the time of making the assessment of any transient merchandise brought into his county, to collect the tax thereon at the rate of the current year. The present law provides the same method for making the assessment and determining the tax to be paid, but is more cumbersome and uncertain in the collection of the tax.

It is provided in this bill in the event of the tax paid on transient merchandise or on unsecured personal property at the rate of the current year, exceeds the amount which should have been paid on such property at the rate of the year for which the assessment is made, the taxpayer shall be entitled to repayment by the county of the excess collected.

The purpose of house bill 412 is to provide that there shall be a meeting of the county court of each county in December in each year. This is necessary in view of the fact that house bill 543 requires that taxes be levied by the county courts in December of each year instead of January, as now provided by law.

A COLD, LA GRIPPE, THEN PNEUMONIA

Is too often the fatal sequence. La Grippe coughs hang on weaken the system and lower the vital resistance. R. G. Goin, Postmaster, Paragon, N. C. writes: "I was troubled with a severe La Grippe cough which completely exhausted me. Foley's Honey and Tar Compound soon stopped the coughing spells entirely. It can't be beat. Williams Drug Co."

STATE TAXES WILL BE HIGH NEXT YEAR.

A representative of the Enterprise was informed Saturday at Salem that the possibility of the state levy being as high as 4.75 mills is seen in the amount of appropriations that must be met by the state for the year 1914, but it is probable that the levy will be reduced to about 4.2 mills.

The legislature appropriated \$6,200,000. This year the tax levy of 1.2 mills will raise about \$1,122,000. It is estimated that receipts for license and other indirect taxation will total \$500,000 for 1914. There is a possibility of some of the appropriations being held up by the referendum. With these possibilities in sight it is estimated the levy for 1914 will be about 4.2 mills. Without them it will be as high as 4.75 mills. This is basing the assessed valuation at \$950,000,000, the present valuation being \$905,000,000.

INSURANCE COMPANY SETTLES PROMPTLY.

Last week G. A. Wells called at the Enterprise office feeling highly elated over the promptness of the Farmers Fire Relief Association of Butteville, Oregon, in which company he had a policy in, and the quick settlement of his recent loss of a barn and about seventy tons of hay which was entirely consumed by fire several weeks ago. The company settled with him in full last week, receiving a check for \$1,766.00 for his loss. Mr. Wells is very much satisfied with the company's settlement and can recommend them to anyone seeking mutual fire protection.

Through the Sloper Brothers & Cogle and Craven & Huff hardware stores' efforts, a lecture illustrated by beautiful colored moving pictures will be given at the Star Theatre on next Saturday afternoon at 2 p. m. March 22nd. The lecture is given by the International Harvester Company and is entitled the "Romance of the Reaper," and will, through motion pictures show the progress of agriculture for the past 2000 years. The old and the new ways of plowing and harvesting are accurately shown and a passing glimpse of the farms of the world is given as the pictures roll off. Admission is to be by ticket which can be secured free by calling at the above hardware stores for the asking. Farmers are especially invited to be present as the subject is one of great interest to them.

An upstate contemporary tells us of novel contribution baskets for churches invented by an Oklahoma man. If a person drops in a quarter or more into the box there is silence; if he drops a dime in a bell rings, a nickel sounds a whistle and a penny fires a blank cartridge. If one person pretends to be asleep when the box is passed, it awakens him with a watchman's rattle and a kodak takes his picture. Unfortunately the name and postoffice address of the inventor are not given. There are a number of church stewards in Independence as well as in the county, who would like, no doubt, to get into communication with him.

J. D. Cook and son J. B., of Newburg, will in a few weeks become permanent residents in this community. A deal was consummated Saturday in which the father and son each acquired thirty acres of the John Cox ranch. McIntosh & Kurze closed the deal. We are glad to welcome these estimable people into our midst, as they are progressive and the kind of farmers needed in this county.

A. Nelson, the popular C. street butcher, will soon have one of the most up-to-date butcher shops in the Willamette Valley. We are informed that he has placed an order through an Eastern firm for an ammonia cooling plant which he will install soon as the material arrives. When placed in running operation he will have all the modern fixtures for handling and caring for meats during the warm seasons.

NOTICE.

To the members of Independence Lodge, No. 212, Fraternal Union of America, by order of the Worthy President Stella Calbreath. You are requested to attend the meeting on Wednesday, March 28th. Business of importance.

ELLA HART, Secretary.



Dr. H. Charles Dunsmore Resigns

At the annual congregational meeting of the present pastorate. At the Calvary Presbyterian church through giving up the pastorate, Dr. Dunsmore presented his resignation as pastor to take effect March 31st. This will complete exactly four years of the present pastorate. He held on the evening of March 13th. Dunsmore expects to remain in Independence and will continue to occupy the Manse at least until the end of the summer.

WANTS TO BUY SO EASY TO GET VOTES OUR CANNERY

Dallas Man Investigates The What Do You Think of the Independence Factory. Piano Contest?

C. Nelson, of the Dallas Sunray Crest Cannery, was in Independence Friday with a view to purchasing the cannery building which has remained idle for some time. He interviewed a number of our representative citizens, stating that it was his purpose to purchase the building providing an association could be formed here to work in conjunction with a similar establishment at Dallas and Corvallis. A cannery, no doubt, would be a great benefit to the fruit growers of this vicinity and we hope that his proposition will materialize and will be in active operation in time to handle this seasons crop. The building in question was recently sold to other parties who retain an option on it and what they contemplate installing into the building, no one seems to know. We trust that the building will not remain idle long and that it will be utilized for some manufacturing purpose.

PASSENGER COUCH BURNS.

A passenger coach sidetracked at East Independence and used by G. C. Skinner for a depot, was consumed by fire one day last week. The origin of the fire is unknown, but it is supposed to have originated from the stove within. The two boys built a fire in the heater in the morning, and when they reached the place in making the second fornoon trip the car was almost entirely consumed.

The car belonged to the Oregon Electric Company.

SUVER TO HAVE A NEW DEPOT

According to a report received at the Enterprise office this week, Suver is in line for a new depot within the next few weeks. We have heard a great many farmers in that vicinity say that a new depot was badly needed on account of the large amount of livestock and other farm productions that are shipped from this point to the Portland markets. The new building will be much more commodious than the present structure.

A handsome little girl is the latest acquisition in the home of Mr. and Mrs. Roy Sanbaun north of town. The Enterprise extends hearty congratulations to the happy parents and we hope the little one will be a steady borderer in their household for many years to come.

same door twice. It's easy, very easy to get votes; try it and see.

AT THE CHRISTIAN CHURCH

Clara G. Esson, State Bible School Superintendent, will speak at the Christian church Sunday morning at eleven o'clock. Mr. Crow will sing at this service. In the evening a praise service will be conducted. Everyone is extended a cordial invitation to attend same. The following program will be given at 7:30 in the evening:

Prelude—Mrs. Kremer.
Hymn—Congregation.
Evening prayer.
"Make a joyful noise", Gabriel—Choir.
Scripture reading.
Solo—Mrs. Paddock.
"Great is the Lord"—Dorch, Choir.
Jerusalem—Parker—Mr. Crow.
Quartet, "O Thou whose Hand"—Henshaw—Mr. Hooper, Meesdames Paddock, and Clara Irwin, Mr. Davall.
"Praise the Lord," Meyer—Choir.
A brief sketch of Christ will be given by Mr. Crow.
Closing Hymn.

SCARLET FEVER CLOSES SCHOOLS AT AIRLIE.

From authentic sources we were informed that the schools of Airlie were ordered closed this week on account of an epidemic of scarlet fever in that community. Many homes arranged of the program and selection of the town where the Meet is to take place, will decide upon this disease. Six or seven cases are reported.

TICKETS FOR THE ASKING.

"The Romance of the Reaper," which is to be given in the Star Theatre Saturday afternoon of this week, March 22nd, at 2 p. m. is of special interest to farmers, business men and school pupils. The colored slides and motion pictures help to show how modern farm machines are made and used; how agriculture has been developed, and how crops are raised in many countries of the world. William G. Ulfrey operates the moving picture machines and gives the lecture at the same time. Admission is by ticket, and tickets may be secured by calling on Sloper Brothers & Cogle, or Craven & Huff.

HOP MARKET ACTIVE

Since the first of March over 1000 bales of Oregon's hops have been sold. There is a steady movement in the lower grades of hops which is gradually clearing up the surplus, the demand coming principally from England. Sixteen cents was the price paid for 104 bales.

A gentleman who makes this city about once a year living in Chicago, said last evening while in conversation with several other gentlemen in the lobby of the Hotel Lerona. "The more I travel over this country the more impressed I am with the fact that Independence is the commercial center of the county and the count around the celebration given on account of the opening of the new bridge."

POLK SCHOLARS TO HAVE FIELD MEET

Business Men of Independence Subscribe Large Amount to Meet Expenses.

A petition was circulated Wednesday among the business men for the purpose of getting enough signatures to guarantee the expenses of holding a Field Meet in Independence May 19th. The necessary amount to defray the expenses for such an event was more than guaranteed by the business men who donated very liberally and their should be little, if any, contention among the committee to decide on this city as the most convenient place to hold it.

Much interest is shown among the various schools of Polk county in the coming Field Meet which is to take place on May 19th. Efforts are being made to have the Meet pulled off in Independence as it is the most logical point in this county. Independence can get the Field Meet here by a little extra effort, as it will be the means of bringing many hundreds of people to our city from all parts of the county. All schools will have one or more competitive teams representing to compete for the various prizes and we hope those having the honor of arranging of the program and selection of the town where the Meet is to take place, will decide upon this city.

BUENA VISTA IN TRACK MEET

The boys of the high school of Buena Vista are making preparations to enter the Polk county track meet. The athletics decided on by the principal's club for the meet are: Running broad jump, standing broad jump, running broad jump, standing high jump, low hurdles, 120 yards dash, 880 yards, 440 yards, 220 yards, 100 yards, 50 yards, pole vault, hammer throw 12 pounds; relay race for four men. The probable cost of the meet is \$200 and the commercial clubs in Polk county will be asked for financial aid.

CELEBRATES HER EIGHTY-SECOND BIRTHDAY.

Last Sunday afternoon a post card shower was given in honor of Mrs. A. J. Cooper, it being her eighty-second birthday. After a pleasant visit with Mrs. Cooper, refreshments of cake and cocoa were served. Those present were: A. W. Cooper and family, Theodore Cooper, of Washington, Mr. and Mrs. Arch Sloper, Mr. and Mrs. Chester Sloper, Katie Murphy, Mrs. Orpha Cogle, Mrs. Vida Huntley and son, C. S. Rockwell, Mrs. Martha Richardson, Mrs. Saerpta Richardson, Mr. and Mrs. E. Well, Mrs. Bullock, Mr. and Mrs. Hooper. After wishing Mrs. Cooper many happy birthdays, the guests departed.

BIG CROWD PRESENT

The largest crowd of people that ever visited Salem on a winter's day was in evidence at Salem Saturday and the celebration given on account of the opening of the new bridge.

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TREAT YOURSELF TO THE GLAD SOME THOUGHT THAT HIGH PRICES FOR GOOD MADE TO ORDER CLOTHES ARE GONE FOR EVER.

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BREAKS UP THE OLD COMBINATION THAT HAS BLED YOU FOR MANY YEARS. WE CAN MAKE YOU A FIRST-CLASS MADE TO MEASURE SUIT FROM \$15.00 to \$35.00 THAT WILL HOLD THEIR SHAPE AND LOOK GOOD UNTIL WORN OUT. WE CAN ALSO SELL YOU A HART SCHAFFNER AND MARX BLUE SERGE, FINE GRADE, ALL WOOL, FOR \$18.50. AND WE HAVE GOOD WOOL CHEVIOT FROM \$10.00 to \$16.50. WE ACTUALLY SAVE YOU FROM \$2.00 to \$4.00 ON EVERY SUIT.

O. A. KREAMER