## proposed Oregon Tax Law

give certificate of assess

lty for refusing.) Any person assessed for demand of the assessor ficate of that fact, and sal of the assessor to give shall be fined in the sum (Description book-Contents.) collected by the person

the peace in said county. 18, 3156, without change.) et roll-What to contain.) 5.- That section 3071 of the Statutes of Oregon, compiled d by Hon. Charles B. Bel-William W. Cotton, be and ereby is amended to read as

or shall set down in the asoll, in separate columns, and to the best information he

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names of all taxable persons ty assessable by him. ription of each tract or parto be taxed, specifying under heads the township, range, n in which the land lies, in exceeding a quarter section the government survey, or

to lots and blocks, then the

the lot and block. mber of acres and parts of near as the same can be asunless the same be divided s and lots.

full cash value of each parcel

taxable personal property to be taxed to such person by law, and the full cash of, and exemptions allowed. and personal.

ded so as to show separatents of real property or lands

seesment roll to be divided in-renience, the form of roll in use being a blanket form, in-d personal property, on one g unnecessarily cumbersome Assessor may not assess more a single tract.)

lage, or town in which lots ted to be named.)

n 26. When lots are situated village, or town, a plat of all have been recorded, the city, rtown in which the same are hall be specified in the assess-

erty-Representative charholder designated.)

27. That section 3073 of the ed by Hon. Charles B. Belnd William W. Cotton, be and

any person is assessed as trusian, executor, or administratshall be added to his name, sessment shall be entered in ulue thereof.

ent and taxation of undivided m in real or personal property.) fided interest in any real proplire taxes charged on the entire the interest paid on bears to

et compare Revenue Laws Washing-

operty—How described.) 29. That section 3074 of the of Statutes of Oregon, compiled (Form of assessment roll). tated by Hon, Charles B. Bel-

abdivision according to the follows: ates survey, unless the same

all be sufficient description in

130. That section 3075 of the ad Statutes of Oregon, compiled tated by Hon. Charles B. Beland William W. Cotton, be and hereby is amended to read as

be sufficient to describe lands edings relative to the assess ting, advertising, or selling e for taxes, by initial letter, ab-

as, figures, fractions, and ex-How He Scored. nch, the English officer who

ed that country at the recent maneuvers, received the foletter after his triumphant ren the Boer war:

Dear French: You are a great reneral. I want your autoat, whatever you do, don't let tary write it."

to say, says an exchange. got the autograph, and a graph of his hero to boot. I was an iceman he gave me a year."

ponents to designate the township, range, section, part of section, distance, course, bearing, and direcction, 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.)

Section 31. There shall be kept in be collected in an action in the the office of the tax collector a book, to the same in jured before any 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 total valuation of all property real estate heretofore or hereafter assessed as one parcel or tract may do so pience the assessment roll by applying to the tax collector, who must carefully investigate and ascertain the relative or proportionate value nd assessments of personal 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 as sment; 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 erceipt 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 Statutes of Oregon, compiled county court shall make a final division of the said assessment, and the tax collector shall collect, accept, and receipt hereby is amended to read as for said taxes as determined and ordered by the county court.

(New; compare a somewhat similar statute in Washington.)

ation of his representative (Lands of unknown owner - How described).

Section 33. That section 3076 of the and he shall be assessed for and annotated by Hon. Charles B. Bel- follows:

as follows: When the name of the owner of shall be added columns head resp according to location.

(Omits all reference to the occupancy of land o avoid "Blackburn v. Lewis" 45 Or. 422, 77

Section 34. That section 3077 of the ad William W. Cotton, be and Codes and Statutes of Oregon, compiled hereby is amended to read as and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and and assessed be less or other the same hereby is amended to read as

The assessment roll shall be made isd into lots and blocks so that out in tabular form, in separate colefinitely described, it shall umns, with appropriate heads, after the abed by giving the boundaries manner specified below, with such ador by reference to a description ditional columns as may by law be prenumber as contained in the scribed or as may be deemed necessary, book as hereinafter provided and for convenience may be divided inth other manner as to make the to parts so that assessments of lands, lots, or other real and personal estates, see of a number, referring to a de appear in separate parts thereof, as nearly as convenient in the following maintained as a permanent rec-collector's office in lieu of a dds description. This provision form, varying the same as the circum-form, varying the same as the circum-

mances in	577	LOT	8.				_
Name of taxpayer	Name of addition	City of	Lot number	Block number	Value of town or city lots	Value of buildings and other improvements	Property
					\$	\$	\$

Rad Break.

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

"Pretty rough," replied the pickout?" pocket. "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

-	()						
	Name of taxpayer						
	Character of business						
	Address						
	City of						
	Value of merchandise and stock in						
	Value of machinery and equipment						
TY.		1	-				
REB	road	Number of miles					
PRO	Rail	Value					
NAL	Rolling	Number of miles					
ERSO		Value					
ND I	Telegraph and tele- phone lines	Number of miles	Ī				
MERCHANDISE AND PERSONAL PRORERTY		Value					
VV	Money, notes and accounts						
RCE	Shares of stock						
ME	Value of farm machinery, implements, wagons, etc.						
1	Household furniture, etc						
	Number of horses						
	Value						
	Number of cattle						
	Value						
	Number of sheep						
	Value						
	Number of swine						
	Value						
	Gross value of all property						
	Exemptio	n#					
		e of taxable 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 here-to-fore been used. It is based on the secheme of assessment which was in affect prior to the act of 1991, 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 lots, 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 ine from his individual as- Codes and Statutes of Oregon, compiled the same hereby is amended to read as

scribed as that of unknown owner or District Tax," and if there be a port or in recent years. on desiring to pay the tax on the value thereof designated. If the or other taxes. It shall be the duty of bring out, a strong majority is expectproperty on such assessment roll shall the several county assessors in making ed in favor of the resolution. erty 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 "Mairrtin," an Irish gossoon, for general assistant, they passed a neat little cottage, with a pretty bit of garden.

"Who lives there?" asked the earl. "Is it there?" Mairrtin said, indig-"Sure, doesn't ould Pat Murphy live there."

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

"'Deed he does," said Mairrtin, "and

"One hundred years old!" the earl said, in astonishment. "Deed and he is," reiterated Mairr-

and he was 98 when he died."

Warming Up.

Star Spangled Banner." "In days to come," he said, "when people hear that song they will stand on their feet and listen to it with uncovered

Yet even he had no premonition that

PRUBE HILL ROADS.

"Empire Builder" is Next Candidate for Commission Griddle.

Washington, Dec. 10 .- An investigation of the operations and management of the railroads controlled by James J. Hill and associates, including the Northern Pacific, Great Northern and Chicago, Burlington & Quincy is in contemplation by the Interstate Commerce commission. After certain preliminaries have been arranged and SHIPPERS TO TRIFLE NO LONGER FORCED SMALL DEALERS TO QUIT counsel for the commission selected, formal announcement of the proposed inquiry will be made.

As in the case of the proposed inves-tigation of the Southern Pacific and Union Pacific railroads of the Harriman system, the inquiry is not the outgrowth of any specific complaints of violations of the interstate commerce law, but it is to be undertaken by virtue of the general inquisitorial powers conferred upon the commission by congress.

The inquiry will be broad and comprehensive, with a view to ascertaining the exact condition of affairs regarding the railroad's compliance with the interstate commerce act. A member of the commission, in speaking of the proposed inquiry, said:

"Although there has been outward compliance with the decree of the Supreme court in dissolving the Northern Securities company, yet there has been no difference in the rates given upon the united system."

WOULD WELCOME CITIZENSHIP

Viscount Aoki ays Japanese Are Eager for Natura zation.

Washington, Dec. 10 .- Favorable action by congress on the recommendation of the president in his last annual message that an act be passed specifically providing for the naturalization of Japanese who come to the United States intending to become American citizens will go far toward securing a continu-ance of the traditional friendly relations between this country and Japan, is the opinion of Viscount Aoki, the Japanese ambassador.

"Of course," said Viscount Aoki, to day, "no nation likes to see its subjects leave to take up a permanent abode in a foreign land and lose all relation with the fatherland, but in many cases it

cannot be helped."

The ambassador expressed the belief that there were not so many Japanese in this country to take advantage of naturalization if it were granted, but he thought that such an opportunity should be afforded them along with the citizens of other countries. He said he did not think it probable that those Japanese who were emigrating in large number to Hawaii and the Pacific coast would avail themselves of naturalization, because of the fact that they represented the poorer classes, and most of them ultimately returned to Viscount Aoki said he had every confidence in the outcome of the test case which will be brought in the California courts.

## FIX LUMBER PRICE.

Senate May Investigate Manufacturers Who Control Industry.

Washington, Dec. 10.-An investigaumns elsewhere provided for, there shall be added columns head respective- will be productive of more good to the not be in politics. unknown owners, and the value thereof other municipal taxing agency in such collected considerable material, and, An undivided interest set down in the assessment roll, in the county, additional columns for the name when it is presented to the senate in or lots, or other real property, same manner that lands of known owners are required to be described, and agency, and for the amount of such port lette and other Western senators will

be arranged in the order of its loca- their assessments to enter opposite each In many respects the "gentlemen's ment by the owner's name, then the priate column, the name of the incorment by the owner's name, then the printe country, and the number in the beef packing industry. There of Douglas, and Jones, of Lincoln. shall be inserted in their proper place of the school district, and the name of are several associations, such as the the port or other municipal taxing agen- Hemlock association, the Pine associa cy, if any, in which each item of prop- tion and the Hardwood association, whose representatives meet once

There are no records and no docuthrough an agreement of "gentlemen" the output is regulated and prices fixed.

Rat Plague in Manila.

Washington, Dec. 10.-Reports have action be commenced reached the War department that a few months ago great numbers of plague infected rats were found in Manila, and government. since then a large body of professional rat catchers have been hard at work to protect the city's health. It was evident that the plague of rats infected forcing the road to sell the land. only two sections, and in both of these districts a thorough disinfection was at once undertaken. Every house was him a hundhred if he's a day-so he itual abiding places of the rodents were lature, and if the sentiment of the peo removed.

No More Postal Franks.

tin. "He's been dead these three years, and he was 98 when he died." Mackay, president of the Postal Telegrape & Cable company, stated today that the board of directors of that com-"Running for any office this year?" pany had passed the following resolusished the man with the bulbous nose.

"Not yet," answered the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions, it has been found to proceed the man with the changed conditions. Francis Scott Key had just written the many franks outstanding.

Wealth From Montana Mines.

Butte, Dec., 10 .- Montana produced in the calendar year of 1905, copper, for Chinese children. silver, gold and lead to the value of the day would come when the playing of \$70,677,583. These values came from "The Star Spangled Banner" by a theater 5,000,000 tones of ore, and the aggreorchestra would make the people within gaet production was greater by \$10, hearing rise to their feet as one man, 086,736 than the value of the contrast

## DEMANDREGULATION OFFICIALS INDICTED

Reciprocal Demurrage Law Will Harriman and Gould Lines Must Be Insisted On.

Answer in Court.

ings of Shippers' Meeting at Eugene-Monopoly is Flayed.

Eugene, Dec. 5.—The attendance at at both afternoon and evening sessions. called to order by Chairman Whitson, intermountain country. who, in a few words, stated its object.

limit, seems to be the penalty that will be inflicted on the Harriman system for its failure to supply cars to the Oregon shippers. The meeting today brought together, among other delegates, a number of men who have been practically ruined by the car shortage and many others who are hovering on the brink of bankruptcy.

Unlike the usual run of gatherings of this nature, very few of the shippers, specially lumbermen, were too busy to attend. In fact, most of them for several weeks have had nothing to do except to lie around in idleness and curse the railroad companies.

This sentiment of resentment, which was so pronounced, was at the beginning of the meeting reflected in the introductory remarks of Chairman L. L. Whitson, president of the Eugene Commeeting was not for the purpose of a for any more conferences and that the time had now come when the shippers must strike at the "head of the great would produce results which time had proved it impossible to obtain through any efforts that might be put forth

with local railroad men. It was a noticeable feature of the set speeches made, that no attempt was made to place the blame on local offi- to coal lands in Utah. cials, those officials in nearly every case being mentioned in complimen-

tary terms.

A definite understanding as to just what kind of legislation would be sought at Salem was not reached. Reciprocal demurrage and maximum rate bills are almost certain to be demanded, and there is considerable sentiment favoring a railroad commission bill. There is a little difference of opinion, however, as to the kind of commission to be asked, and the majority of those favoring a commission are not in favor and personal property held by linger and William W. Cotton, be and the representative character at the same hereby is amended to read several counties, in addition to the col-

when the name of the owner of lands or lots liable to taxation is unlands or lots liable to taxation is unknown, such lands or lots shall be deshown by the presence at the meeting today of the following members: ators Kay, of Marion; Miller, of Linn, Marion and Lane; Booth of Douglas Josephine and Lane: Mulit of Jack-Johnson, of Benton; Loughery, of Polk, and Hodson, of Multnomah and Representatives Rodgers, of Martion, and not in alphabetical arrange- item of porperty assessed, in its appro- agreement' which controls the price of ion; Brown and Upmeyer, of Linn; Eaton and Edwards, of Lane; Jackson,

The suggestion of W. M. Killingsworth that something be done to break the strangle hold of the Southern Pacific on such a large amount of the pubmonth, discuss the conditions and fix lie domain was received with wild applause. This same subject was reverted to later by Representative-elect ments that would incriminate, but Mulit, of Ashland, who asserted that one-half the land of Jackson county was owned by the Southern Pacific. He most emphatically stated that at the coming session of the legislature he would introduce a bill providing that against

Failing in this, he said he would endeavor to secure the passage of a reso lution calling on congress to pass a la

It will be seen from this that car shortage legislation is not the only ly enter negotiations with Japan for the trouble that will confront the Southern exclusion of peons and coolles from this systematically cleaned and all the hab- Pacific at the next meeting of the legis- country. ple remains at its present white heat until the legislature meets, it will be comparatively easy to pass almost any New York, Dec. 10 .- Clarence H. kind of an anti-railroad bill that may come up.

News to Consul H. B. Miller

cinnamon beard. "But I'm legging for necessary to stop all free transmission tended a meeting of the board of educaof messages and this company will ab- tion yesterday and was greatly surprised ed and captured. No details of the solutely discontinue its free list on and to learn that the Japanese are not being fight have been received. after January 1, 1907." There are excluded from the public schools, but are merely obliged to attend separate schools. It was also a great surprise to him to learn that since 1887 San Francisco has maintained a separate school sight.

Japan Praises Roosevelt.

bearing rise to their text as one hearing rise to their text as one hearing rise to their wraps and make a dive for the grab their wraps and make a dive for the 1904, which was approximately \$10,- San Francisco school question and anti- extension as outlined in recent speech-grab their wraps and make a dive for the 1904, which was approximately \$10,- Japanese sentiment is warmly praised, es in the West.

Grim Determination Marks Proceed- Accused of Stealing Thousands of

Acres of Coal Land in Utah

and Wyoming.

Salt Lake, Dec. 8. - With the inthe shippers' [meeting was so much dictment of the Harriman and Gould larger than was expected that the orig- railroad and coal corporations and their inal intention of holding it at the Com- officials the Federal grand jury began mercial club rooms was abandoned and the work of bringing to justice the men the large courtroom at the courthouse who are accused of stealing thousands was secured. Even this was filled to of acres of coal land in Utah and overflowing, every seat being occupied Wyoming and using their connection with the railroads to establish a monop-Promptly at 3 o'clock the meeting was oly of coal mining and dealing in the

These indictments are only the first H. L. Thompson was chosen secretary. in what may prove to be a long series Railroad legislation, drastic to the for the grand jury is to resume its inquisition soon after Christmas.

The grand jury's partial report was made to United States District Judge John A. Marshall. The indictment against the Harriman companies embrace the Union Pacific, the Oregon Short Line, the Union Pacific Coal company, Everett Buckingham, general superintendent of the Oregon Short Line and a man named Moore. The indict-ment charges violation of the interstate commerce law, alleging discrimination against D. J. Sharp, a coal dealer in Salt Sake City, who was forced out of business after he had cut prices below the prices charged by other dealers in coal.

The indictment against the representatives of the Gould interests embraces mercial club, when he stated that this the Utah Fuel company, H. G. Williams, general manager of this company, heart-to-heart talk with the railroad Robert Forrester, the company's geolomen. He declared that it was too late gist, W. R. Foster, secretary to Robert Forester, Alexander M. Cowie, general manager of the company's Wasatch must strike at the "head of the great store at Sunnyside, Utah, Elroy N. octopus" by means of legislation which Clark, the Utah Fuel company's attorney at Denver, and George A. Moore, the company's agent at Denver. They are charged with defrauding and attempting to defraud the United States government, the charges being based on the methods pursued in acquiring title

COST OF MAINTAINING NAVY.

Nearly \$20,000,000 Spent on Ships in Commission.

Washington, Dec. 8 .- It cost \$19,-604,749 to keep the ships of Uncle Sam's navy in commission during the past fiscal year, according to the annual report of Paymaster General H. T. B.

The building of new ships, including harbor and material cost, during the last fiscal year, \$31,764,566, and repairs to ships \$5,550,309. The sum of \$262,-034 was expended on the naval militia

of the states As an evidence of the thrift of bluejackets, the paymaster general shows that in the past fiscal year they deposited with the paymasters \$636,980; they were repaid \$734,867, which, with accumulated interest on the total savings on repayment, amounted to \$951.652.

The paymaster general says that, in view of the past unsatisfactory experience with commutations of rations, and particularly as the new navy ration is considered sufficient in all respects to actually subsist the men, it would seem that the time has surely come when commutation should cease. His report expresses gratification

over the practical elimination of the

middleman and speculator in bidding

Perkins Stands by State.

for naval supplies.

Washington, Dec. 8.—Senator Per-kins, who talked with the president tothe day about the Japanese situation, claims Southern Pacific for its refusal to sell that the people of San Francisco have these lands at the price fixed by the not violated either the letter or the spirit of the law regarding the admission of Japanese to schools for white children. He said the president will learn that the people of the Pacific coast are unanimous in sentiment and will bow to those sentiments and short-

Battle With Pulajanes.

Manila, Dec. 8 .- A column of constabulary and troops encountered a band of Pulajanes between LaPaz and Terragona, on the island of Leyte, December 5. In the battle that followed four soldiers were killed and eight Pulajanes were killed and many wound-

Compromise on Ship Subsidy.

Washington, Dec. 8. - Compromise on the ship subsidy bill seems to be in At the meeting of the house committee Chairman Grosvenor suggested an amendment to the Gallinger bill which will limit subsidies to the Tokio, Dec. 6.-The clear, firm and South American and Oriental trade. determined attitude of President Roose- The amended bill will be in harmony 086,736 than the value of the output of velt in his message in reference to the with Secretary Root's policy for trade