## MESSAGE IN BRIEF

## Important Points of President's Communication to Congress

The main points brought out by the presi dent in his annual message to congress, delivered December 4, follow:

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I again recommend a law prohibiting all corporations from contributing to the campaign expenses of any party. Such a bill has already passed one house of congress. Let in dividuals contribute as they desire; but let us prohibit in effective fashion all corporations from making contributions for any political purpose, directly or indirectly.

Another bill which has just passed one house of congress and which it is urgently necessary should be enacted into law is that conferring upon the government the right of appeal in criminal cases on questions of law. This right exists in many of the states, it exists in the District of Columbia by act of the congress. It is of course not proposed that in any case a verdict for the defendant on the merits should be set aside. A failure to pass it will result in seriously hampering the government in its effort to obtains justice, especially against wealthy individuals or corporations who do wrong; and may also prevent the government from obtaining justice for wage-workers who are not themselves able effectively to contest a case where the judgment of an inferior court has been against them.

In convection with this matter I would like to call attention to the very unsatisfactory state of our criminal law, resulting in large part from the habit of setting aside the judgments of inferior courts on technicalities absolutely unconnected with the merits of the case, and where there is no attempt to show that there has been any failure of substantial justice.

case, and where there is no attempt to show that there has been any failure of substantial justice.

In my last message I suggested the enactment of a law in connection with the issuance of injunctions, attention having been sharply drawn to the matter by the demand that the right of applying injunctions in labor cases should be wholly abolished. It is at least doubtful whether a law abolishing altogether the use of the injunctions in such cases would stand the test of the courts; in which case of course the legislation would be ineffective. Moreover, I believe it would be wrong altogether to prohibit the use of injunctions. But so far as possible the abuse of the power should be provided against by some such law as I advocated last year.

Lawlessness grows by what it feeds upon; and when mobs begin to lynch for rape they speedily extend the sphere of their operations and lynch for many other kinds of crimes, so that two-thirds of the lynchings are not for rape at all; while a considerable proportion of the individuals lynched are innocent of all crime. In my judgment, the crime of rape should always be punished with death, as in the case with murder; assault with intent to commit rape should be made a capital crime, at least in the discretion of the court; and provision should be made by which the punishment may follow immediately upon the heels of the offense; while the trial should be so conducted that the victim need not be wantonly shamed while giving testimony, and that the least possible publicity shall be given to the details.

I call your attention to the need of passing

tonly shamed while giving testimony, and that the least possible publicity shall be given to the details.

I call your attention to the need of passing the bill limiting the number of hours of employment of railroad employes. The measure is a very moderate one and I can conceive of no serious objection to it. Indeed, so far as it is in our power, it should be our aim steadily to reduce the number of hours of labor, with as a goal the general introduction of an eight-hour day.

The horrors incident to the employment of young children in factories or at work anywhere are a blot on our civilization. It is true that each state must ultimately settle the question in its own way; but a thorough official investigation of the matter, with the results published broadcast, would greatly help toward arousing the public conscience and securics—with of state action in the matter.

Among the excellent laws which the congress passed at the last session was an employers' liability on the statute books; but the law did not go far enough. In spite of all precautions exercised by employers here are unavoidable accidents and even deaths involved in rearly every line of business connected with the mechanic arts. If the entire trade risk is placed upon the employer he will promptly and properly add it to the legitimate cost of production and assess it proportionately upon the consumers of his commodity. It is therefore clear to my mind that the law should olace this entire "risk of a trade" upon the employer. Neither the federal law nor, as far as I am informed, the state laws dealing with the question of employers' liability are sufficiently thorottyligoing. The federal law should of course include employers in hould alienate its remaining coal lands. I have temporarily withfrawn from settlement all the lands which the geological survey has indicated as containing coal lands. I have temporarily withfrawn from settlement all the lands which the geological survey has indicated as containing coal lands.

alienate its remaining coal lands. I have temporarily withdrawn from settlement all the lands which the geological survey has indicated as containing, or in all probability containing coal. The question, however, can be properly settled only by legislation, which in my judgment should provide for the withdrawal of these lands from sale or from entry, save in certain especial circumstances. The ownership would then remain in the United States, which should not, however, attempt to work them, but permit them to be United States, which should not, however, attempt to work them, but permit them to be worked by private individuals under a royalty system, the government keeping such control as to permit it to see that no excessive price was charged consumers. It would, of course, he as necessary to sivoervise the rates charged by the common carriers to transport the product as the rates charged by those who mine it; and the supervision must extend to the duct as the rates charged by those who mine it; and the supervision must extend to the conduct of the common carriers, so that they shall in no way favor one competitor at the expense of another. The withdrawal of these each lands smold constitute a policy analogous to that which has been followed in withdrawing the forest lands from ordinary settlement. The coal, like the forests, should be treated as the property of the public, and its disposal should be under conditions which would insire to the benefit of the public as a whole.

passage of the railway rate bill, and The passage of the railway rate bill, and only to a less degree the passage of the pure-food bill, and the provision for increasing and readering more effective the national control over the beef-packing industry, mark an important advance in the proper direction. In my judgment it will in the end be advisable in connection with the packing-house inspection law to provide for nutting a date on the label and for charging the cost of inspection to the packers.

tion law to provide for nutting a date on the label and for charging the cost of inspection to the packers.

The question of taxation is difficult in any country, but it is especially difficult in ours, with its Federal system of sovernment. Some taxes should on every ground be levied in a small district for use in that district. Thus the taxation of real estate is peculiarly one for the immediate locality in which the real estate is found. But there are many kinds of taxes which can only be levied by the general government so as to produce the best resofts, because, among other reasons, the attempt to impose them in one perticular state too often results merely in driving the corporation of individual affected to some other locality or other state. The national government has long derived its chief revenue from a tariff on impose and from an internal government has long derived its chief revenue from a tariff on impose and from an internal government say. In addition to those there is every reason say, when sext our system of taxation is revised the national government should impose a graduated inheritance tax, and, if possible, a graduated inheritance tax, and, if possible, a graduated inheritance tax, and, if possible, a graduated inheritance and agricultural classes must

intertrance income tax, industrial and agricultural classes mus industrial and wageworker usted income tax.

The indivisital and arricultural classes must work together, capitalists and wageworkers must work together, if the best work of which the country is capable is to be done. It is probable that a thoroughly efficient system of education comes next to the influence of patrotism in bringing about national success of this kind. Our federal form of government, so fruitful of advantage to our people in certain ways, in other ways undoubtedly limits our national effectiveness. It is not possible, for instance, for the national government to take the lead in technical industrial education, to see that the public school system of this country develops on all its technical, inclustrial, scientific and commercial sides. This must be left neimarily to the several states. If hoys and girls are trained merely in literary accomplishments, to the total exclusion of industrial, manual and technical training, the tendency is to unfit them for industrial work and to make them reductant to go into b, or unfitted to do well if they do go into it. This is a tendency which should be streamonaly combited. Our industrial development depends largely upon technical education, from that which fits a man to be a good mechanic, a conduction to do the greatest emitteering feat. The skilled mechanic the skilled workmans, can best become such by technical industrial education.

The department of sericulture has broken new ground in many of sericulture has broken.

and divergen fresh usefulness. Its constant the old government has left the personnel assistance where most effective way; that is, through associations of farmers rather shan to or through individual farmers. It is also may be developed the state of the confinate it with the work of other educational amortine, and the state of the confinate it with the work of other educational amortine, farmers by the creasion. The confinate it with the work of other educational amortine, farmers by the creasion of the confinate it with the work of other educational amortine, farmers by the creasion of the confinate it with the work of other breeders associations, horizonfurul associations, and the like. The department can and will cooperate with all such associations, and it must have them. The confined property mortion of the countries of the countries and the great plaint through the development of the national of the countries and southern Appalachian, and the great plaint through the development of the national of the countries and southern Appalachian, and the great plaint through the development of the national of the countries and southern Appalachian, and the great plaint through the development of the national of the countries of th

as any can be.

I especially call your attention to the second subject, the condition of our currency laws. The national bank act has ably served a great purpose in aiding the enormous business development of the country, and within ten years there has been an increase in circulation per capita from \$21.41 to \$22.08. For several years evidence has been accumulating that additional legislation is needed. The recurrence of each crop season cupphasizes the defects of the present laws.

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I most earnestly hope that the hill to provide a lower tariff for or else absolute free trade in Philippine products will become a law. No harm will came to any American industry; and while there will be some small but real material benefit to the Filipinos, the main benefit will come by the showing made as to our purpose to do all in our power for their welfare. So far our action in the Philippines has been abundantly justified, not mainly and indeed not primarily because of the added dignity it has given us as a nation by proving that we are capable honorably and efficiently to bear the international burdens which a mighty people should bear, but even more because of the immense benefit that has come to the people of the Philippine Islands.

American citizenship should be conferred on the citizens of Porto Rico, The harbor of San Juan in Porto account of Porto Rico should be dredged and improved. The expense of the federal count of Porto Rico, together with those of the Philippines, Hawaii and our other inastlar nossessions, should all be directed under one executive department; by preference, the department of state or the department of war.

The needs of Hawaii are peculiar; every aid should be given the islands; and our efforts should be unceasing to develop them along the lines of a community of small freeholders, not of great planters with coolie-tilled estates, Situated as this territory is, in the middle of the Pacific, there are duties imposed upon this small community which do not fall in like degree or manner upon any other American community. This warrants our treating it differently from the way in which we treat territories contiguous to or surrounded by sister territories or other states, and justifies the setting aside of a portion of our revenues to be expended for educational and internal improvements therein.

Alaska's needs have been partially met, but nents therein

Alaska's needs have been partially met, but there must be a complete reorganization of the sovernmental system, as I have before indi-cated to you. I ask your especial attention to this. Our fellow citizens who dwell on the cated to you. I ask your especial attention to this. Our fellow citizens who dwell on the shores of Puget sound with characteristic energy are arranging to hold in Seattle the Alaska Yukon Pacific exposition. Its special aims include the upbuilding of Alaska and the development of American commerce on the Pacific ocean. This exposition, in its purposes and scope, should appeal not only to the people of the Pacific slope, but to the people of the Pacific slope, but to the people of the States at large. Alaska since it was bought has yielded to the government \$11,000,000 of revenue, and has produced nearly \$300,000,000 in gold, furs and fish. When properly developed it will become in large degree a land of homes. The countries bordering the Pacific ocean have a population more numerous than that of all the countries of Europe; their annual foreign commerce amounts to over \$3,000,000,000, of which the share of the United States is some \$700,000,000. If this trade were thoroughly understood and pushed by our manufacturers and producers, the industries not only of the Pacific slope, but of all our country, and particularly of our cotton-growing states, would be greatly benefited. Of course, in order to get these benefits, we must treat fairly the countries with which we trade.

Especially do we need to remember our duty to the stranger within our gates. It is the sure mark of a low civilization, a low morality, to abuse or discriminate against or in any way humiliate such stranger who has come here lawfully and who is conducting himself properly. To remember this is incum-

any way immute such stranger woo na-me here lawfully and who is conducting uself properly. To remember this is incum-nt on every American citizen, and it is of urse peculiarly incumbent on every govern-mt official, whether of the nation or of the

ent official, whether of the nation or of the yearal states. I am promipted to say this by the attitude hostility here and there assumed toward e Japanese in this country. This hostility sporadic and is limited to a very few places, evertheless, it is most discreditable to us as people, and it may be fraught with the avest consequences to the nation. To no her country has there been such an increase number of visitors from this land as to use. In return, Japanese have come here great numbers. They are welcome, socially in the control of the country has the control of the country has the country has the country has there here such an increase number of visitors from this land as to use the country has the country has the country has a such an account of the country of the country of the country of the property of the property of the country of the country quarter of the union the stranger of Japan, and in most every quarter of the union the stranger of Japan, and in most every quarter of the union the stranger of Japan, and in the civilized Europe is and deserves; that is, is treated as the stranger from any part civilized Europe is and deserves to be seted. But here and there a most unworthy he is treated as the stranger from any part of civilized Europe is and deserves to be reorted. But here and there a most unworthy feeling has manifested itself toward the Japanese—the feeling that has been shown in shutting them out from the common schools in San Francisco, and in mutterings against them in one or two other places, because of their efficiency as workers. To shut them out from the mubile schools is a wicked absurdity, then there are no first-class colleges in the band, including the universities and colleges of California, which do not gladly welcome Japanese students and on which Japanese students do not reflect credit. I ask fair treatment for the Japanese as I would ask fair treatment for Germans or Englishment, Frenchmen, Russians, or Italians. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization. I ask it as due to humanity and civilization.

take the lead in technical industrial education, to see that the public achool system of this country develops on all its technical, industrial, scientific and commercial sides. This must be left terimarily to the several states. It has a committee that the exclusion of industrial, manual and technical training, the tendency is to unfit them for industrial work and to make them reloctant to an into b, or unfitted to do well if they do go into it. This is a tendency which should be streamously combated. Our industrial development depends in the tendent of the industrial development depends in the tenu sill industrial education, including in which fits a man to be a good mechanic, as conducted, our industrial education, from that which fits a man to be a good mechanic, as conducted in the skilled mechanic, the skilled workman, can eation.

The department of agriculture has broken new ground in many directions, and year by year it finds how it can improve its methods

with Japan for the same perpensions.

In case we are compelled to abandon hope of making arrangements with other germents to put an end to the hideous cross now incident to pelagic scaling, it will be muestion for your serious consideration if far we should continue to protect and means the scale herd on land with the result continuing such a practice, and whether is not better to end the practice by rates nating the herd ourselves in the most hum way possible.

The United States navy is the surest general contents.

way possible.

The United States navy is the surestenter of peace which this country posse
It is earnestly to be wished that we a
profit by the teachings of history in this
ter. A strong and wise people will studown failures no less than its triumphs,
there is wisdom to be learned from the s
of both, of the mistake as well as of the
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of both, of the mistake as well as of the cess.

I do not ask that we continue to income our navy. I ask merely that it be mainta at its present strength; and this can be only if we replace the obsolete and our ships by new and good ones, the equals any affoat in any navy. To stop building for one year means that for that year navy goes back instead of forward. The battleship Texas, for instance, would now of little service in a stand-up fight with powerful adversary. The old doublets monitors have outworn their usefulness, at it was a waste of money to build the most single-turret monitors. All these ships is be replaced by others; and this can be did a well-settled program of providing for building cach year of at least one first battleship equal in size and speed to any any nation is at the same time building.

Roosevelt wants Hency to investigate the Harriman lines.

President Roosevelt's special message on Porto Rico and Panama will be sent to congress December 11.

A flood at Bisbee, Ariz., destroyed the principal business part of the town and reports say from seven to fifty persons were drowned.

congress appropriate \$150,000 to be expended in properly placing mines and torpedoes in Golden Gate.

Acting Chief of Staff Barry says the army needs more transports. In case of an emergency the handling of troops as at present would be inefficient.

Chairman Knapp, of the Interstate Commerce commission, says it is unable to force the railroads to supply sufficient cars to relieve the shortage.

The greatest flood in the history of Panama his stopped all work on the canal. The railroad has been washed out in several places and much suffering will follow among the natives.

The United States Circuit, court at Cincinnati has thrown out of court a suit brought by the Continentael Wallpaper company because the concern is an illegal organization, being a trust.

Collier's Weekly accuses Senator Fulton of endorsing Hall's reappointment as United States district attorney for Oregon and quotes a letter from Mitchell and Fulton, which the latter's brother is claimed to have tried to buy, Fulton denhies the charge.

London papers say it is a mistake to believe Japan wants to fight the United States.

Indiana has started suit against the Big Four sails.

Big Four railroad for failure to supply

necessary freight cars. for a suitable man to send to the all stock employed in any of the me-

United States as ambassador. It is estimated that in vatrious parts

of the Russian empire 20,000,000 people are in need of food, owing to the failure of crops.

can settlers more protection. The dreaded San Jose scale has been discovered in several orchards in the bession of the same. East. It si thought the insects have (When company is taxed owner of stock been carried on nursery stock from the

West. Secretary Shaw estimates that \$698, 028,453 will be required for the government service for the year ending June 30, 1908. This is less than was appropriated for the fiscal year of 1907.

All insurance policies covering buildings owned or controlled by the tobacco trust in Western Kentucky have been cancelled. The companies fear more warehouses will be burned by angry is evidently all right. Wrap it up.

## Proposed Oregon Tax Law

(Continued from last week)

Undivided estate of deceased persons-

How assessed. Section 10. That section 3045 of the odes and Statutes of Oregon, compiled and annotated by Hon. Charles B. piled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be (Pledged personal property taxed to linger and William W. Cotton, be and possessor.) and the same hereby is amended to read as follows:

The undivided estate of any deceased person may be assessed to the heirs or devisees of such person, without designating them by name, until they have given notice to the assessor of the division of the estate, and the names of the several heirs or devisces; and each heir and devisee shall be liable for the whole of such tax, and shall have a right to recover of the other heirs and devisees their respective portions thereof when paid by him.

(Omits provision found in section 3045 for assessment to occupant of an undivided estate of a deceased person—the provision for assess-ment to helrs or devisees as such, without de-ignating them by name, is broad enough and better calculated to bring the tax to their no-tice than an assessment to a mere occupant.) (Personal property-Where assessed.)

Section 11. That section 3046 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:

Every person, except as otherwise provided by law, shall be assessed in the county in which he resides when the assessment is made for all taxable property owned by him, including all personal estate in his possession, or under his control as trustee, guardian, executor, or administrator; and where there are two or more persons jointly in possession, or having control of any such property in trust, the same may be assessed to either or all of such persons, but it shall be assessed in the county where the same shall lie if either of such persons reside in such coun-

(Substitutes "except as otherwise provided by law" for "except as provided in the suc-ceding section," in order to harmonize the section with the other changes suggested.)

(Partners—How assessed.)

Section 12. That section 3048 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 of business, taking into consideration read as follows:

Partners in mercantile or other business may be jointly taxed in their partnership name, or severally taxed for land shall be taxed in the county in their individual shares, for all presonaly property employed in such business; and in case they are jointly taxed, either or any of such partners shall be liable for the whole tax.

(The old section used the word "such" where "each" - pariner - was apparently intended. The amendment makes either or any of the pariners jointly taxed for the personal property employed liable for the whole tax, which was the evident intent of the old section.)

(Personal property of corporations-Where assessed.)

Section 13.-That section 3049 of the Codes and Statutes of Oreogn, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby is amended to read as follows:

the same manner as the personal proprety of a natural person, and shall be assassed in the name of such corporation in the county where the principal located, unless otherwise specially provided by law; but if such corporation is enagged in the business of navigation, then the steamboats or other water craft of such corporation shall be assessed in the county in this state where the home port or berth of such steamboat or other water craft may be. The personal property of a private corporation may be seized and sold for any tax levied upon the property of such corporation as in the case of a natural

erson.

(The section amended contains certain prostions which were repealed by implication by
eneral Laws, Special Session, 1885, page 8, and
less provisions have been omitted in the
mendment recommended. Adds "unless othraise specially provided by law" to the rule amendment recommended. Adds "unless othersize specially provided by law" to the rule that personal property of private corporations is to be assessed in the county where the principal place of business of the corporation is located this amendment is necessary to harmonize with other provisions of the act recommended.)

(Lands-Where taxed.)

Section 14. All lands shall be taxed in the county in which the same shall

The British government is looking merchandise kept for sale in this state, this state, owned by a corporation in or out of this state, or by any person, whether residing in or out of this state, A new treaty will be sent to the sen-shall be taxable in the county or city ate defining the title of the Isle of or other municipal corporation where Pines, and which would accord Ameri- the same may be, either to the owners thereof or to the person or corporation who shall have charge of or be in pos-

Not more than 2,500 persons in Paris have a capital of as much as \$200,000, and nearly one-third of those are foreign-

Satisfactory.

Picking up a book from the counter, the lady turned to the last page and read :

"And so they were divorced and lived abide the consequences." happily ever after." "This book," she said to the clerk,

Section 16. The owner or holder of stock in any incorporated company which is taxed on its capital stock shall not be taxed as an individual for such Codes and Statutes of Oregon compiled stock.

possessor.)

Scetion 17. When personal property follows: is mortgaged or pledged it shall, for the purpose of taxation, be deemed the make a plat of the government surveys, property of the person who has the and of all town plats within his counpossession.

(Sections 15, 16 and 17 are respectively sections 3047, 3055 and 3066, B. & C. Comp., without change.)

(Of the Duties of Assssors.)

(Assessments, How Made). Section 18. That section 3057 of the Codes and Statutes of Oregon, compiled dex for each year, which shall be a and annotated by Hon, Charles B. Bellinger and William W. Cotton, as the tion; and in such index shall be ensame was reenacted by section 1 of an tered the name of every targager act approved December 24, 1903, and against whom any tax shall be charged found on page 4 et sequitur of the Gen- in the county, in alphabetical order eral Laws of Oregon, Special Session, with reference to the first three letters 1903, be and the same hereby is amend- of the surname of such taxpayers as ed to read as follows:

year, procure from the county clerk a assessment of such taxpayer may be blank assessment roll, and forthwith found. proceed and assess all taxable property (Provides for present ownership book or list, within his county, except such as by law is to be otherwise assessed, and shall return to such county clerk, on or before the first Monday in October next following such assessed, as but half an index.) within his county, except such as by following, such assessment roll with a full and complete assessment of such taxable property entered thereon, including a full and precise description of the lands and lots owned by each person | Codes and Statutes of Oregon, compiled therein named, on March I of said and annotated by Hon. Charles B. Belyear, at the hour of 1 o'clock a. m., linger and William W. Cotton, be and which description shall correspond with the same hereby is amended to read as the plan or plat of any town laid out follows: or recorded; and said lands or town lots shall be valued at their true cash value, taking into consideration the improvements on the land and in the surrounding country, the quality of the his county it shall be the day of the soil, its convenience to transportation assessor to assess the same at its cash lines, public roads, and other local ad- value; and such stock or other personal vantages of a similar or different kind. property shall be held liable for the True cash value of all property shall be payment of the taxes thereon in the held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course its earning power. No deduction of indebtedness from assessments or taxation shall be allowed in any case. All

which the same shall lie; and, except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of I o'clock a. m. on March 1 of the year when the assessment shall be made for follows: all real and personal property owned by him within such county, but if the wner of any land be unknown, such land may be assessed to "unknown persons liable to taxation in his cor owner," or "unknown owners," without inserting the name of any owner; but no as essment shall be invalidated by a mistake in the name of the owner of the real property assessed, or by the omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be cor-The personal property of every pri- rectly described; and provided further, ate corporation is liable to taxation in that where the name of the true owner, or the owner of record, of any parcel of real property shall be given, such assessment shall not be held invaild on account of any error or irregularity in place of business of such corporation is the description, provided such description would be sufficient in a deed of conveyance from the owner; or on ac- Codes and Statutes of Oregon, compiled count of any description upon which,

equity would decree a conveyance to be (The amendment recommended makes it the (The amendment recommended makes it the assessor's duity to assess property for which some other mode of assessment is not by law provided; makes the limit of the return of the assessment roll the first Monday in October intend of the first Monday in September. The old law provides for the giving of notice that the board of equalization will meet the last Monday in August. There is no other provision for the time of the meeting of the board. B. & C. Comp. section 2000, reenacted special cession 1903.] Section 2007, above amended acrimited an extension of time for filing the roll if necessary until the first Monday in October. In practice the roll is soldom or never ready for equalization by the first Monday in September, and the time is usually extended. September, and the time is usually extended, and the board meets when the roll is filed. But the old law provided for the board meeting be-fore the assessor was required to file the roll, and at no other time. The jurisdiction of the

and at no other time. The jurisdiction of the board is thus thrown into question.

The provision for giving notice of the meeting the last Monday in August is a relic of the first code in this state, and was originally intended to provide that the assessor and auditor should meet at the courthouse to correct purety clerical errors, etc., one week before the county court equalized the roll, the board of equalization not then being known. Since then the scheme has been completely changed, and the previsions are now, owing to coreless editing in amendments, contradictory and impossible.

The amendment recommended omits the pro-

The amendment recommended omits the provision for the extension of the time of filing the assessment roll, but gives the assessor the sam limit as under the present law he could be give (Merchandise, capital and machinery—
Where taxable.)
Section 15.—All goods, wares and merchandise kept for sale in this state, all stock employed in any of the methanical arts, and all capital and machinery employed in any branch of manufactures or other business within this state, owned by a corporation in or

(Personal property-How valued.)

true value in cash, as defined in section

Too Finienl.

"Prisoner," said the judge, who was about to pronounce sentence upon the culprit, "if, instead of being a chronic offender, you had chosen the career of a law-abiding citizen-

"I am a law-abiding citizen," your honinterrupted the hardened crook. "Whenever I break a law I am ready to

Thereupon his honor added six months to the term of imprisonment he had intended to impose, as a punishment for picking flaws in the court's English.

18 hereof, and it shall be the duty of each assessor to value all improver on claimed United States lands within his county as personal property.

(Omits provision for a special ratio of areas ment and laxation for sea going vessels, who violates the constitutional provisions as to an formity and equality.)

(Plats or surveys and towns - Present ownership book or list - Taxpayen' index.)

Section 20. That section 3061 of the and annotated by Hon. Charles B. Belthe same hereby is amended to read as

The assessor of each county shall ty, and shall note therein, or in a present ownership book or list, the owner of each tract of land, and of each town lot; and in counties where the assessor shall describe the land in the roll in the order of its location upon the ground he shall keep a taxpayers' inpublic record subject to general inspechave surnames, and of the first names The assessor after qualifying shall, of any others, and shall refer to the on the first Monday in March in each pages and lines of the roll where the

(Stock or other personalty of nonresidents.)

Section 21. That section 3062 of the

Whenever any live stock or other personal property of non-residents in this state shall be pointed out to the assessor by any resident householder of same manner as the personal property of resident citizens is held liable

(No change except to use word "live stock" instead of "stock" to clear up the present am-biguity as to what kind of stock is meant—live or corporate.)

Assessment roll and appraisement of property.)

Section 22. That section 3069 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 a

At the time prescribed by law the assessor in each county shall ascertal by diligent inquiry the names of who by law are assessable to his air also all the taxable personal progen and all taxable real estate them which by law is assessable by him, at make out an assessment roll of all suc property, and appraise the same w cording to the provisions of the statutes relating thereto.

(Only change is to provide that the assessed assesses property which by law is assessable by him, thus permitting the legislature to place the duty to assess certain classes of property

(Owner or managing agent to furnish list of property-Penalty for and

proceedings after refusal.) Section 23. That section 3070 of the and annotated by Hon. Charles B. Belin a contract to convey, a court of linger and William W. Cotton, be and the same hereby is amended to read as

follows: Every assessor shall require any person liable to be taxed in his county and to be assessed by him, and the managing agent or officer of any corporation or association liable to be taxed in his county and to be assessed by him, to furnish such assessor a list of all the real estate of such person, corporation, or association situate in his county liable to taxation, and a list of all the personal property of such person, corporation, or association liable to taxation in this state, and shall require such person, managing agent, or officer to make oath that, to the best of his knowledge and belief, such list contains a full and true account of all its or his property liable to be taxed in such county; and if any person shall refuse to furnish such list, or to swear to the same when required so to do by the assessor, such person shall forfeit and pay to the assessor, for the use of the county, the sum of \$50, which sum may be recovered by motion in any court having jurisdiction of matters of debt or contract to the amount of \$50. Should any such person, managing agent, or officer, when so required, refuse to furnish and to swear to such list the assess or shall ascertain the tamble property of such person, corporation, or association, and shall appraise the same from the best information to be derived from

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:

All personal property not exempt from taxation shall be valued at its true value in cash, as defined in motion. other sources.

(To be continued next week)

Local Color.

Mrs. Goodsole-What old contrasts one finds in society! Mrs. Redpep-O, yes; in the bluebook you find the names of ever so many people that are hopelessly green.

Just a Hint.

An Irish provincial paper recently printed the following notice: "Whereas, Patrick O'Conner lately left his lodg. ings, this is to give notice that if he does not return at once and pay for the same he will be advertised."