

Proposed Oregon Tax Law

(Continued from last week)

12. A statement of the number of miles of main, branch, double, and side tracks owned or leased by said company in each county in this state, stated separately.

13. A statement of the entire gross receipts and net earnings of the company from operation as said company in each county in this state, stated separately, for the fiscal year ending in the calendar year closing March 1, preceding the report being made.

14. Such other facts or information of a like or different kind as said board may require in the form of return prescribed by it.

The board is hereby given the power to prescribe such directions, rules and regulations to be followed in answering any of the requirements of this section, or as herein authorized, as in its judgment shall be best calculated to insure accuracy and uniformity in reporting the facts.

(Blanks furnished by board.—Penalty for refusal or neglect to report.)

Section 9. Blanks for making the statements provided for in section eight (8) of this act shall be provided by the said board. Provided, that the reports herein provided for shall not relieve the company from making any other report required by law to be made to any other officer. In case any company fails or refuses to make any statement or furnish any information required by this act, the board shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of such company. Any company which shall refuse or neglect to make the report required by this act within the time specified shall be subject to a penalty of \$500 for each day of the continuance of such neglect or refusal to file such report, to be recovered in a proper action brought in the name of the state of Oregon in any court of competent jurisdiction.

(Board to determine value and prepare assessment roll.—Mileage basis of apportionment.)

Section 10. Subsequent to the filing of the reports required in the preceding sections, and prior to the first Monday in October in each year, it shall be the duty of the said state board of tax commissioners to cause an assessment roll, as provided in section five (5) of this act, upon which they shall assess the true cash value as of the first day of March at the hour of 1 o'clock a. m., of the year in which the assessment is made, of all the property of the companies herein enumerated subject to taxation under this act, which said assessment shall not be final until reviewed as herein provided. For the purpose of arriving at the amount and character and true cash value of the property belonging to said companies as appearing upon the assessment roll for the purpose of assessment for taxation under this act, the said board may personally inspect the property belonging to said companies and may take into consideration the reports filed under this act, the reports and returns of said companies, and the reports of any prior officer of this state, or any county thereof, the earnings power of said companies, the franchises and special franchises owned or used by said companies (said franchises and special franchises not to be directly assessed, but to be taken into consideration in determining the value of the other property), the assessed valuation of any property of said companies, used in the operation of the business of the company, and by law required to be assessed by county assessors, and such other evidence of a like or different kind as may be obtainable bearing thereon; provided, that in no event shall any report or valuation by a county assessor, or evidence as in this act provided, be conclusive upon such board in arriving at the amount and character and true cash value of the property belonging to said companies, and by this act to be assessed for purposes of taxation by the said board. In determining the true cash value of the property assessable for taxation by the said state board of tax commissioners of the companies in this act enumerated, when said companies own, lease, operate or use rail, pipe or wire lines, or property partly within and partly without this state, if the board shall value the entire property within and without the state as a unit, as provided in the next section, the said board shall be controlled in ascertaining the property subject to taxation in Oregon by the proportion which the number of miles of main track (meaning thereby main, stem, and branch lines), miles of wire, or miles of main pipe lines controlled or used by said company, as owner, lessee, or otherwise, within the state of Oregon bears to the entire mileage of main track as aforesaid, miles of wire or main pipe line controlled or used by said company as owner, lessee, or otherwise.

(Determination of value as a unit.—Deduction of property locally assessed.)

Section 11. The said board, for the purpose of arriving at the actual cash value of the property assessable by it,

as herein provided, may value the entire property, both within and without the state of Oregon, as a unit. In case it shall value the entire property as a unit, either within or without the state of Oregon, or both, said board shall make deductions of the property of said company situated outside the state, and not connected directly with the business thereof, as may be just, to the end that the fair proportion of the property of said company in this state may be ascertained. If the said board value the entire property within the state of Oregon as a unit, it shall make deductions of the property of said company situated in Oregon, and assessed by the county assessors, to an amount that shall be just; and for that purpose the county assessors shall be and they are hereby required, if the said board require the same, to certify to the said board the assessable value of the property of said companies assessable by them, but such certification of assessed or assessable values is intended to be advisory only, and not conclusive upon the said board.

(Sufficiency of description on roll.—Mileage to be stated.)

Section 12. Upon such assessment roll shall be placed, after the name of each of the companies assessed under the provisions of this act, a general description of the properties of the said companies, which shall be deemed to include all of the properties of the said companies liable to assessment for taxation under this act, owned, leased, or occupied by them, whether as owner, lessee, occupant, or otherwise. The said description may be in the language of this act as contained in section six (6) hereof, or otherwise. But no assessment shall be invalidated by a mistake in the name of the corporation assessed, or by an omission of the name of the owner, or the entry of a name other than that of the true owner, if the property be generally correctly described; and provided further, that where the name of the true owner, or the name of the owner of record, lessee, or occupant of any property assessable under the provisions of this act shall be given, such assessment shall not be held invalid on account of any error or irregularity in the description provided such description would be sufficient in a deed of conveyance from the owner, or on account of which in a contract to convey a court of equity would decree a conveyance to be made, reading the said description in connection with the definition of property assessable under the provisions hereof as in this act contained. Upon such assessment roll shall be placed, opposite the name of the company, in a proper column, the aggregate main track mileage as defined in section 10 hereof, miles of wire, or main pipe line, as the case may be, within the state of Oregon.

(Ascertainment of value of main and branch lines and value per mile.)

Section 13. Said state board of tax commissioners shall thereupon ascertain the value of the several branch lines of the said companies situated in this state, and the mileage thereof, and shall ascertain the value per mile of the said branch lines respectively by dividing the value of each of them by the mileage thereof. The said board shall then ascertain the total amount of the value of the branch lines from the total value of the property of the said companies assessable under the provisions of this act as ascertained as aforesaid; and shall thereupon ascertain the value per mile of main line of rail, pipe, or wire by dividing the remainder, after deducting the value of said branch lines from the total value in this state, by the number of miles of such main rail, pipe, or wire line in this state, and the quotient obtained as aforesaid shall be deemed and held to be the value per mile of said branch and main lines respectively.

(Apportionment of assessment to counties according to mileage.)

Section 14. For the purpose of determining what amount of the assessment made under the provisions of this act shall be apportioned to the several counties in this state in, through, across, into, or over which the lines of said companies extend, the said state board of tax commissioners shall multiply the value per mile as above ascertained of the several main and branch lines by the number of miles of such main and branch lines in each of the counties aforesaid, as reported in the statements made by the said companies, or as otherwise ascertained and determined by the said board.

(Notice of sitting of board to review assessment and apportionment.—Proof.)

Section 15. The said board shall give three weeks' public notice in some newspaper printed at the state capital, setting forth that on the first Monday in October it will attend at the capitol and publicly examine the assessment roll by it made, and review the same, and correct all errors in valuation, description, quantities, or qualities of property by it assessable and in apportionment of assessments made by it; and it shall be the duty of the persons and corporations interested to appear at the time and place appointed. Proof

At the Reception. Maude—Mr. Huggins looks unusually happy this evening. Elsie—Yes; he proposed to me less than an hour ago. Maude—Ah, I see—and you refused him.

Infantile Disposition. Willie—Dad! Do you let you go to swell parties? Grace—Lots of 'em. I'm getting societer and societer every day.

Feminine Way. "A woman," remarked the cynical bachelor, "seldom says what she thinks."

Still, He Didn't Kick. "You cooked a pudding for your husband in one of these hay stoves, did you? How did he like it?" "Well, he said it wasn't so bad, but he thought the pudding seemed to spoil the taste of the hay."

And Are as Tame. "Are prize fights allowed in New York now?" "Yes; but they call them charity eucures."—Boston Transcript.

of such notice may be made by affidavit as by law provided, filed with the secretary of said board, on or before the first Monday in October in the year when such notice is printed.

(Board to meet annually as stated in notice.)

Section 16. The said board shall meet at the capitol of the state on the first Monday of October in each year, as stated in the notice prescribed in the preceding section hereof, and shall then have before it the assessment roll made by it as prescribed in this act.

(Review and correction of assessment roll and apportionment.—Omitted property assessed.)

Section 17. It shall then be the duty of such board to review, examine, and correct the assessment roll by it made, and to increase or reduce the valuation of the property therein assessed, so that the same shall be the full cash value thereof, and to assess omitted taxable property by it assessable in the manner hereinafter provided, and to correct errors in apportionments of assessments therein. If it shall appear to such board that there is any real or personal property which by law it is permitted to assess which has been by it assessed twice, or incorrectly assessed as to description, quantity, or quality, or assessed in the name of a person or corporation not the owner, lessee, or occupant thereof, or assessed under or beyond the actual full cash value thereof, or which is not assessable by said board, but which has been assessed by it, said board may make proper corrections of the same. If it shall appear to said board that any real or personal property which is assessable by it has not been assessed upon said assessment roll, said board shall assess the same at the full cash value thereof.

(Notice of increase or change in apportionment.—Petitions to be written and verified.—Time of filing.)

Section 18. Said board shall not change the apportionment of any assessment or increase the valuation of any property on such assessment roll as provided in the preceding section without giving to the company or person in whose name it is assessed at least six days' written notice to appear and show cause, if any there be, why the apportionment of such assessment shall not be changed, or the valuation of the assessable property of such company or person, or some part thereof, to be specified in such notice, shall not be increased. Provided, that such notice shall not be necessary if the person or company appear voluntarily before said board, and be there notified by a member thereof that the property of such person or corporation, or some specified part thereof, is, in the opinion of the board, assessed below its actual value, or that such apportionment is, in the opinion of the board, incorrect. Petitions or applications for the reduction or change of apportionment of a particular assessment shall be made in writing, verified by the oath of the applicant, its president, secretary, managing agent, or attorney in fact, and be filed with the board during the first week it is by law required to be in session, and any petition or application not so made, verified, and filed shall not be considered or acted upon by the board.

(Board to complete review in one month, sitting continuously.)

Section 19. The said board, sitting for the purpose of reviewing the said roll as above provided, shall continue its sessions from day to day, exclusive of Sundays and legal holidays, until the examination, review, correction, and equalization of the said rolls shall be completed; but it shall complete said examination, review, correction, and equalization within one month from the time it is by law required to meet, and, unless sooner completed, at the expiration of one month from the time the board is herein required to meet the examination, review, correction, and equalization of the said assessment roll shall be deemed to be complete.

(Record of action of board.)

Section 20. Corrections, additions to, or changes in the said roll shall be entered in a column therein headed substantially "as reviewed," and the entries in such column shall be the record of the action of such board. The meetings, sittings, and adjournment of the said board, sitting for the purposes of review, shall be recorded in its journal.

(Roll kept on file as public record.)

Section 21. Said roll, when so examined, reviewed, corrected, and equalized by such board, shall be kept on file in the office of the said state board of tax commissioners as a public record.

(To be continued next week)

Real Athletism. An English athletic authority says that 35 is the maximum age for a good athlete. Perhaps most people have noticed that professional athletes wear themselves out young. Prize fighters, sprinters and circus performers quit in early prime.

But are these the real athletes? How much more true an athlete is the well-preserved farmer, who, at 65, can pitch as much hay as his son or grandson!

The best athletism is that which holds through the ripe years and enables a man to sit his horse as erectly at 80 as at 20.—Cleveland Press.

Always a Way. "There is always some way to overcome every difficulty," said the cheery citizen.

"Yes," answered the sardonic person. "If you doubt it you can ask any candidate just before election."—Washington Star.

The Limit. "You say he is well educated?" "Yes, he can talk every known language except golf and baseball."—Housatonic Post.

Not Up in That. Miss Backbay—"You are familiar, in a general way, with paleontology, are you not?"

Mr. Corozel—"No; I don't remember that I ever happened across it. But I once read Pale on 'Evidence of Christianity,' or something like that, when I was a boy, and I found it awful heavy reading."

AGRICULTURAL



Line and Plat Foods.

Line enters into the composition of all plants, but its value depends more upon its tendency to hasten chemical action in the soil rather than upon its use as food for plants and whether the soil is light or heavy, fertile or sterile, there is some change introduced by the line when applied to the soil. Its tendency is to work downward, for which reason it is advantageous to apply a small quantity each year after the first application, beginning with twenty bushels per acre on light soils and thirty bushels on heavy land; but even ten bushels will show some results, as line fits the soil for the presence of micro-organisms which perform an important function in providing plant food, an alkaline condition of the soil being sometimes necessary, especially for clover. As carbonic acid is largely generated by the decomposition of vegetable matter in the soil, the application of line creates many changes chemically, in which other mineral and organic substances are broken up by their combination, rendering soluble many inert materials that could not be employed as plant food, but which exist in the soil abundantly. While line is not, therefore, a necessary adjunct to the soil with other fertilizers, and gives but little benefit to the crop itself, yet its indirect action unlocks stores of materials, and supplies the crops with available fertilizers. The action of line in the soil is nearly always beneficial, and farmers who have used line seldom discard it. It gives the best results on soils that contain large proportions of vegetable matter, and it releases stores of plant foods for the use of crops.

Farmers and Poultry Fanciers.

The farmer has a real grievance against the poultry fancier, in that he has done all of his crossing and in-breeding of fowls, ducks, geese, and turkeys without any regard to practical utility, says Farming. Whether the hens from which he has been breeding were producing sixty eggs a year or 200 made no difference. His whole aim has been to breed out a fowl lighter feather or two, or to create a better comb, or eyes of a better tint, at a sacrifice of everything else. The result is that when a farmer goes into the market to buy thoroughbred and willing money in his pocket, he is not only often paying for qualities he does not need, but actually pays a premium for something that has been obtained at a sacrifice of the very qualities which he does need. There are a few men, however, raising thoroughbred stock that is "bred to lay," or to meet certain market demands, and these are the men that should be patronized.

A Corn Sucker Test.

Experiments conducted by the Nebraska experiment station furnish interesting data relative to the tendency of corn to sucker. It was found that where there was but one stalk to the hill there were fifteen suckers July 12 in every 100 hills and 195 on Oct. 1. With three stalks in the hill there were 80 on the former date out of the same number of hills and 45 at the latter date. With five stalks there were 57 suckers at the time of first inspection and only three out of 100 hills in October. Where the stand of corn was light, it was found that the yield was increased 17 bushels per acre on suckers alone.

New Wheat Popular in West.

The exports of Durum or macaroni wheat amounted to nearly 10,000,000 bushels last year. A great part of this wheat went to ports in France and Italy, to be used for the manufacture of macaroni. The millers of the United States are gradually learning to combine this wheat with other grades in the manufacture of flour. The wheat is very hard and cannot be ground with ordinary mill machinery, but it is claimed to make a very nutritious and excellent flour.

Normandy Butter.

Great care is exercised in producing the famous Cotentin butter of Normandy, which sells in Paris at \$1.25 per pound. The cows are brushed and kept very clean, the udders washed and dried, and the attendants and milkers keep themselves clean. The milk is doubly strained and the churning is conducted on the best principles. No odors are allowed to come in contact with the milk at any time, and even the food and water of the cows are carefully inspected.

Land for Pasture.

It is not economical to attempt to grow a pasture crop on land that contains weeds or crab grass. The common practice of sowing grass seed on wheat or oat stubble should be avoided unless the grain crop has been hoed, or which requires frequent cultivation, the foreign seeds being destroyed by such methods.

The Great American Hen.

Some one has figured that the American hen each year earns enough to buy all the silver and gold dug out of the mines, all the sheep in the country and their wool and leave a balance equal to the entire year's crop of rice, barley, buckwheat and potatoes. Or, as a hen enthusiast writes, "She pays the interest on all the farm mortgages, pays the entire state and county taxes of the whole Union, and then leaves a balance large enough to give every man, woman and child in the United States a dollar."

Pulse of the Press

All the world's a stage—but the majority of us sit in the gallery and throw things at the performers.—Kansas City World.

Mrs. Eddy would confer a favor by letting the world know whether she still favors it with her presence.—Philadelphia Ledger.

There is some truth in what Gorley says about New York, but it is hardly worth diving into the slush to get it.—Philadelphia Ledger.

The Supreme Court of the United States seems to regard the President's reformed spelling as unconstitutional.—New York Evening Sun.

The average man knows so little about what he is voting for that it makes him crazy mad if he has to explain it.—New York Press.

The Utes scalped a sack of flour and took away the contents, but otherwise their warpath seems a veritable path of peace.—Philadelphia Ledger.

If there are any other railroads that Mr. Harriman wants, he will doubtless buy them from time to time. To date he has overlooked several.—Washington Times.

Some of the defeated Congressmen won't be as much misled by Congress as Congress will be misled by them, and we mention no names.—Philadelphia Press.

Behind the solitude of Russia last there was a war between this country and Japan stretches a smile that reaches from the Balkans to the Baltic.—New York Mail.

You need not be in a hurry to buy a ticket to Siberia by way of the tunnel under Behring Straits. Why should you want to go to Siberia, anyway?—Philadelphia Record.

Gorley calls New York a "greedy, engorged, loathsome stomach." His experience in getting away to Europe must have been something like Jonah's.—New York Tribune.

Russia's new Rurik is one of the most powerful cruisers in the world. It will be a valuable addition to the navy of the first nation to fight Russia.—New York American.

"Don't let me die like a dog," appealed Bout to his wife. And as the Gould family has always been fond of dogs, she saved their feelings.—Philadelphia North American.

A bank-wrecker with a two years' jail term to serve and a fine of \$10,000 to pay is another good example of the Ohio idea of punishment for offenders higher up.—New York World.

Pittsburg, with its crop of murders and robberies increasing to a past where it is likened to a frontier town, continues to make bids for recognition as a metropolis.—New York World.

The United States, says the Census Bureau, is worth \$106,881,415,000. This news will grieve Mr. Rockefeller; it shows that there's quite a lot he hasn't acquired yet.—New York American.

New Hampshire, too, is getting tired of government by railroads. It will get to be, after a while, so that a railroad cannot do anything but carry freight and passengers.—Philadelphia Press.

Rosa Hahn was given a medal by the German Housewives' Society for having stayed at one place for 10 years. Mr. Carnegie's attention should also be drawn to this woman.—New York World.

If the work of the Panama canal be prosecuted in the future with the same activity as in the last two or three weeks, it is not impossible that this generation may witness its completion.—Philadelphia Record.

James Burton Reynolds, Assistant Secretary of the Treasury, who has on his hands a herd of four elephants seized for undervaluation, should be induced for undervaluation, should be induced that there are well authorized cases of elephants that lived for 130 years in captivity.—New York Sun.

Chicago's criminal judges talk of keeping their courts open night and day. Well, justice is blind and as day. Well, justice is blind and as day. Well, justice is blind and as day. Well, justice is blind and as day.

Was that sensational and circumstantial story about a Japanese spy sketching fortifications at Manila a sheer invention of some anti-Japanese propagandist? It looks like it, seeing that no such sketches were made, and no such Japanese existed and there no such Japanese arrest.—New York Tribune.

The desire of the South to get a large share of the immigrants who flock to this country by the million is appreciated and reciprocated by the North. Nothing would please New York and New Jersey better than for half of those who now settle right here to go to the other side of Mason and Dixon's line.—New York Tribune.

Made Happy for Life.

Great happiness come into the home of S. C. Blair, school superintendent, of St. Albans, W. Va., when his little daughter was restored from the dreadful complaint he names. He says: "My little daughter had St. Vitus' Dance, which yielded to no treatment but grew steadily worse until as a last resort we tried Electric Bitters; and I rejoice to say, three bottles effected a complete cure." Quick, sure cure for nervous complaints, general debility, female weakness, impoverished blood, and malaria. Guaranteed by all drug stores. Price 50c.

Say People

Do you want something in writing paper that is up-to-date and the latest style? If so, call at McCormick's music store and see his new line of paper and envelopes in fancy linen with Hillsboro, Oregon embossed on every sheet.

Notice.

Persons owing Dr. S. T. Linklater for professional services are requested to call and settle the same. J. P. Magruder, who has an office adjoining the doctor's office is authorized to make collections and receipt for the same.

See McCormick's display of Tablets.

NOTICE

Sealed bids will be received by the County Court of Washington County, Oregon, on Thursday, December 6th, 1906, at 2 o'clock p. m. for the extension of the tax roll of said County for the year 1906.

The person extending said tax roll will not be required to take off the valuation of Road and School Districts, but will be required to have same fully completed by February 1st, 1907.

Further information as to manner of making extensions and amount of labor required may be had by applying at the office of the County Clerk of said County. The County Court reserves the right to reject any and all bids. By order of the Commissioners Court.

J. W. GOODIN, County Judge.

Had a Close Call.

"A dangerous surgical operation, involving the removal of a malignant ulcer, as large as my hand, from my daughter's hip, was prevented by the application of Bucklen's Arnica Salve," says A. C. Stickle, of Milletts, W. Va. "Persistent use of the Salve completely cured it." Cures Cuts, Burns and Injuries. 25c a tall druggists.

WANTED—GOOD MAN in each county to represent and advertise co-operative department, put out samples, etc. Old established business house. Cash salary \$21.00 weekly, expense money advanced; permanent position. Our reference, Bankers National Bank of Chicago, capital \$2,000,000. Address Manager, The Columbia House, Chicago, Ill., Desk No. 1. 26c3

Wanted

Man and wife to work on or rent a ranch, beginning November 15th. For further particulars inquire of Attorney M. B. Bump, Hillsboro, Ore.

Farm For Rent.

A 20 acre farm for rent for a reasonable price; inside of the city limits. For further information call at W. O. Donelson's Furniture Store, Hillsboro, Ore.

Famous Strike Breakers.

The most famous strike breakers in the land are Dr. King's New Life Pills. When liver and bowels go on strike, they quickly settle the trouble, and the purifying work goes right on. Best cure for constipation, headache and dizziness. 25c at all druggists.

After hop-picking if you are going to purchase a watch you will find a good assortment at living prices.

E. L. McCormick's Jewelry Store.

Strawberry Plants for Sale.

Magnos and Clark Seedlings. Inquire of C. Rhoads, Oak and Seventh streets, Hillsboro.

E. L. McCormick has just received his first consignment of the South Bend Watch Co.'s, new movements. These movements are fully guaranteed and give perfect satisfaction. Quality equal to any movement on the market. Call and see them.

PACIFIC COAST ASSOCIATION OF NURSERYMEN.

Hanford, California, December 4th to 10th, 1906. For the above occasion a rate and schedule on the certificate plan is authorized to Hanford, Calif., and return from all points in above territory, provided, however, that fifty or more passengers of not less than 50c each have been in attendance. Under these conditions delegates and members of their families who have paid full fare (regular first-class limited rate) to Hanford will be returned at one-third fare, but in no case less than 25c, on presentation of proper S. P. certificates to agent at Hanford on or before Dec. 10, 1906. Certificates will be signed by the secretary of the convention and may be issued on any of the five days prior to the opening day.

Note—If the total attendance does not equal the requirements, holders of certificates will be sold return tickets at regular one way rate and not at one-third fare.

Wm. McMURRAY, Gen'l Passenger Agent.

Do not forget that you can get school supplies at McCormick's music store. Everything in school supplies except school books.



BE CAREFUL

Eyeless fitting is too important a matter to rush into "with your eyes shut." If your eyes wear out, they're gone forever. When you buy glasses, see to it that you get glasses that are just right. We have the knowledge, experience and skilled employees to make them just right. Consultation costs you nothing. Write for our booklet. It contains valuable information about the care of the eyes. We will send it to you free—post paid.



Canada produces \$1,250,000 worth of asbestos a year.