



## river continues to raise

## PAY TWICE IN 1904

## Memphis, Tenn., March 14.-The

| Memphis, Penn., March 14 .-There | NEW ORECON LAW MAKES TAXE |
| :--- | ---: |
| littie change in the river aituation |  |
| PAYABLE BY DECEMBER 31. |  |

oes Into̊ Bffect Next Year-Assessors
Begin Work on First Monday In Jas.
Begin Work on Firsi Monday ln Jans-
uary -Anoual Levy by County Courts will Be Made at September Term Other Changes.

Salem, Oregon, March 16.- Taxpayars in Oregon will pay taxes twice in
1904. They will pay the taxes levied 1904. They will pay the taxee levied
apon the tax roll of 1903 and also the apon the tax roll of 1903 and also the
paxee levied upon the roll of 1904 . taxee levied apon the roll of 1904 . of the same year the aseesemsnet is
made. In order to effect this change it was necessary to make the taxes payable three months earlier or nine ie already three monthe later than it should be, so the legialature decided to make the taxes payable in the preced-
ing fall rather than in the succeeding ing fall rather than in the succeeding
fall. Under the present law the assessment is made after the first Moniay in
March, the assesament roll being filed in September, the levy thereon made the following January and the taxes
collected by the first Monday in April. Thus the taxes on the assesement of 1902 are not paid until 1903.
The new haw provides that the asmeseprocure blank aseesement rolls and proceed forthwith to make his assessment, and return the roll bv the firet Monday in July, showing all the property owned in his ceoanty on the firat Mon-
day in January. Section 360 of the day in January. Section 360 of the code has been amended so as to pro-
vide that the county bcerd of equaliza. vide that the county board of equaliza-
tion shall sit on the first Monday of tion shall sit on the first Monday of
July, instead of on the laet Monday of August, as heretofore. Section 3082 was amended so as to limit the time for correcting the aseesemsent rolls by,
the board of equalization of the county court to 20 days.
Under the new law county courte
muas make the annual tix levt in sepnom make the annual tax levy in Bop-
tember following the ansesment.
In information as to the amoont required,
it fe provided that the state board of apportionment shail make ite eatimste
of atate expensea in July, instead of in
Jannary an at preeent. Oities and sachoory diatricts mpesent. Dotify the and andy
cleoks of their annual tax levies by th clerks of their annual tax levies by the
first day of September, inatead of by the first day of February, as under the
This gives the county court old law. This gives the county courta
full information for the levying of taxes at the September term of court. All taxes are payable by the 31st day of December of the same year, section
3100 of the code having been amended
so as to make that provicion. All so as to make that proviion. All
taxes not paid by the 31 st day of De cemes not paid by the 31 st day of De
ceme delinquent on that day cember become delinguent on that day;
provided, however, that if one-half of prov taxee due on any parcel of land are
the laid by the 31 et of December, the prop-
paiter erty-owner may have untilit the foilow-
ing firat Monday in April, and if the remainder be not then paid, it becomes
delinquent, and, besidee the penalty delinquent, and, besidee the penalty
interest tat the rate of 12 per cent wil interest at the rate of 12 per cent will
be charged on such remainder from the
31 st day of December. On all delin. 31st day of December., On all delin-
quent taxes intereet is to, be charged at quent taxes intereet is to be charged at
the rate of 12 per cent per annum from the rate of 12 per cent per annum from
the date of the delinquency, snd if the taxes remain delinquent 30 days, a
penalty of 5 per cent will be added, penalty of 5 per cent will be added,
On all taxes paid on or before the 318t
day of December, a rebato of 2 per cent will be allowed. a rebate of 2 per cent
Jnder the preent
law the rebate is 3 per cent. On the law the rebate is 3 per cent. On the
firist Monday in February the eheriff must begin the conection ornal property,
taxs by levying upon person
and on the first Monday in A pril close the delinquent roll and return it to the
county court. County treasures are required to
pay one--half the state taxee by Janaury 5, and the other half by Jnyly innaary but
he provisions of this act do not apply to any taxes heretofore levied.
Delinquent sales are to take place by October new law shortens the entire
The new ake
time for making an aseeesment and ime for making an asseesment and
collecting the taxes one month. Taxpyerers will pay their 1903 taxee
in March. 1904, and their '1904- taxes in December, 1904.
Chinese Rebels still Oaining. Chinese Rebels stiil Oaining.
Victoria, March 16.-The eteamer
Tosa Maru, which arrived last night, between the Chinese government forces and the K wangai rebels, in which the
imperial troops were defeated with lose, some high officials being among the
slain. The governor of Hunan bas telk
egraphed to the Chinese government to egraphed to the Chinese government to
the effect that the rebellion has eseached
a moat dangerous state and a most dangerous state, and he recqueats
the government to mobilize troope in $\begin{aligned} & \text { other provinces as à precantion against } \\ & \text { omergencies }\end{aligned}$

