

# NEWBERG GRAPHIC

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## MESSAGE IN BRIEF

### Important Points of President's Communication to Congress

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

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 individuals contribute as they desire; but let us prohibit in every 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 is urgently necessary should be enacted into law as that conferring upon the government the right of appeal in criminal cases was questioned. This right exists in many of the states; it exists in the District of Columbia by act of 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 obtain justice against wealthy individuals or corporations who do wrong; and may also prevent the government from obtaining justly deserved compensation for cases where the judgment of an inferior court has been against the government.

In connection with this matter I would like to call attention to the very unsatisfactory state of our criminal law, resulting in large part from the technicalities of the courts. A great purpose in aiding the enormous business development of the country, and within ten years there has been an estimated increase of population from \$21.41 to \$38.08. For several years evidence has been accumulating that additional legislation is needed. The recurrence of each crop season emphasizes the defects of the present laws.

I do not press any special plan. Various bills have recently been proposed by expert committees of bankers. I most earnestly hope that the bill to provide a lower tariff for olefin oils, which have been in Philippine products will become a law. No harm will come to any American industry; and while there will be some small but real material benefit to the Philippines, 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 has been abundantly justified, not mainly and indeed not primarily because of the added dignity it has given us as a nation, but because 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 which has come to the people of the Philippine Islands.

American citizenship should be conferred on the citizens of Porto Rico. The territory of San Juan in Porto Rico should be freed and improved. The expense of the federal court of Porto Rico should be met from the treasury. The administration of the affairs of Porto Rico, together with those of the Philippines, Hawaii and other insular possessions should all be distributed to the executive department; by preference, the department of state or the department of war.

The people of Hawaii are entitled to the same rights as should be given the islands; and our efforts should be unceasing to develop them along the lines of a community of small holders, not of great plantations with concentrated land. Situated as this territory is, in the middle of the Pacific, there are duties imposed upon this small community which are not met by any other manner upon any other American community. This warrants our treating it differently from the way in which we treat 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 there remains a complex reconstruction of the governmental system, as I have before indicated to you. I ask your special attention to this. Our fellow citizens who dwell in this territory should be afforded the same characteristic energy are arranging to hold in Seattle the Alaska Yukon Pacific exposition. Its scope and scope should be broadened to include the development of American commerce on the Pacific coast. This exposition, in its purposes and scope, should appeal to the people of the United States at large. Alaska since it was bought has yielded to the government nearly \$300,000,000 in gold, fur and fish. When properly developed it will become in large degree a land of homes for our people. The Pacific ocean has a population more numerous than that of all the countries of Europe; that of the United States alone 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 coast, but of all our country, and particularly our cotton and woolen industries, 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 remember our duty to the stranger within our gates. It is the sure mark of a low civilization, and a sign of the abuse or discrimination, in any way humiliates such stranger who has come here lawfully and who is conducting himself properly. To remember this is incumbent on every American citizen, and it is of course peculiarly incumbent on every government official, whether of the nation or of the several states.

I am prompted to say this by the attitude of hostility here and there assumed toward the Japanese in this country. This hostility is sporadic and is limited to a very few places. Nevertheless, it is most disgraceful to us as a people, and it may have the most serious consequences to the nation. To no other country has there been such an increasing number of visitors from Japan. In return, Japanese have come here in great numbers. They are welcome, socially and intellectually, in all our colleges and in all our universities, in all our professional and social bodies. The overwhelming mass of our people cherish a lively regard for the Japanese, and in all our colleges and in almost every quarter of the union the stranger from Japan is treated as he deserves; that is, he is treated as the stranger who is a citizen of civilized Europe is and deserves to be treated. But here and there a most unworthy feeling has manifested itself in some quarters—the feeling that has been shown in shutting them out from the common schools in San Francisco, and in snuffing against them in one or two other places. We should be especially careful to guard against their efficiency as workers. To shut them out from the public schools is a wicked absurdity, when there are no first-class colleges in the land, including the universities and colleges of California, which do not gladly welcome Japanese students and on whose students do not reflect credit. I ask fair treatment of the Germans or English, the French, Russians, or Italians. I ask it as due to humanity and civilization. I ask it as due to ourselves because we must act uprightly toward all men.

Last August an insurrection broke out in Cuba, which is steadily growing evident that the existing Cuban government was repeatedly asked if boys 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 reluctant to go into it. It is not how to improve it, but how to develop fresh usefulness. Its constant by the then Cuban government to intervene, and finally was notified by the president of Cuba that he intended to resign; that none of the other constitutional officers would carry on the government, and that it was powerless to maintain order. It was evident that chaos was impending. Thanks to the preparedness of our navy, I was able immediately to send enough ships to Cuba to prevent the situation from becoming hopeless.

Great progress has already been made among farmers in the creation of farmers' institutes, horticultural associations, of breeders' associations, of dairy associations, and of the like. The department can and will do much for these associations, and it must have their help if its own work is to be done in the most efficient style.

Much is now being done for the states of the Rocky mountains and the great plains through the development of the national policy of irrigation and forest preservation; no government project or betterment of polytropic conditions has been more fruitful of good than this. The forests of the White mountains in the Southern Appalachians region should also be preserved; and they can not be unless the people of the states in which they lie, through their representatives in congress, secure vigorous action by the national government.

I am well aware of how difficult it is to amend the constitution. It is a process, less, in my judgment the whole question of marriage and divorce should be relegated to the authority of the national congress. At present the wide differences in the laws of the different states on this subject result in scandals and abuses; and surely there is nothing so vitally essential to the nation as that it should bend itself to throw every safeguard, as the home life of the average citizen, which would be good for every standpoint. In particular it would be good because it would confer on the congress the power at once to deal rationally and efficiently with polygamy; and this should be done whether or not marriage and divorce are dealt with. It is neither a matter of expediency to leave the question of polygamy to be dealt with by the several states. Power to deal with it should be conferred on the national government.

Let me once again call the attention of the congress to two subjects concerning which I have frequently before communicated with them. One is the question of developing American shipping. I trust that a law embodying in substance the views, or a major part of the views, expressed in the message on this subject laid before the house at its last session will be passed. I am well aware that in former years objectionable measures have been proposed in reference to the encouragement of American shipping; but it seems to me that the proposed measure is as nearly unobjectionable as any can be.

I especially call your attention to the second subject, the condition of our currency laws. The present laws are antiquated and a great purpose in aiding the enormous business development of the country, and within ten years there has been an estimated increase of population from \$21.41 to \$38.08. For several years evidence has been accumulating that additional legislation is needed. The recurrence of each crop season emphasizes the defects of the present laws.

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## Proposed Oregon Tax Law

(Continued from last week)

(Assessor to give certificate of assessment—Penalty for refusing.)

Section 24. Any person assessed for any year may demand of the assessor an official certificate of that fact, and upon the refusal of the assessor to give the same he shall be fined in the sum of \$100, to be collected by the person demanding the same in action in the name of the party injured before any justice of the peace in said county. (B. & C. Comp., 3156, without change.)

(Assessment roll—What to contain.)

Section 25. That section 3071 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:

The assessor shall set down in the assessment roll, in separate columns, and according to the best information he can obtain—

1. The names of all taxable persons in his county assessable by him.
2. A description of each tract or parcel of land to be taxed, specifying under separate heads the township, range, and section in which the land lies, in tracts not exceeding a quarter section according to the government survey, or if divided into lots and blocks, then the number of the lot and block.
3. The number of acres and parts of an acre, as near as the same can be ascertained, unless the same be divided into blocks and lots.
4. The full cash value of each parcel of land taxed.
5. The taxable personal property owned by or to be taxed to such person as provided by law, and the full cash value thereof, and exemptions allowed.
6. The total valuation of all property taxed, real and personal.

For convenience the assessment roll may be divided so as to show separate assessments of real property or lands and lots, and assessments of personal property.

(Permits the assessment roll to be divided into parts for convenience, the form of roll in present common use being a blanket form, including real and personal property, on one page, and being unnecessarily cumbersome and unwieldy. Assessor may not assess more than 100 acres in a single tract.)

(City, village, or town in which lots are situated to be named.)

Section 26. When lots are situated in any city, village, or town, a plat of which shall have been recorded, the city, village, or town in which the same are situated shall be specified in the assessment roll.

(Trust property—Representative character of holder designated.)

Section 27. That section 3073 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:

When any person is assessed as trustee, guardian, executor, or administrator, or a designation of his representative character shall be added to his name, and such assessment shall be entered in a separate line from his individual assessment, and he shall be assessed for the real and personal property held by him in such representative character at the full value thereof.

(No change, except to require that personal, as well as real, property shall be assessed at full value.)

(Assessment and taxation of undivided interest in real or personal property.)

Section 28. An undivided interest in lands or lots, or other real property, may be assessed and taxed as such. Any person desiring to pay the tax on an undivided interest in any real property may do so by paying the tax collector a sum equal to such proportion of the entire taxes charged on the entire tract as the interest paid on bears to the whole.

(New; but compare Revenue Laws Washington, 1905, section 91.)

(Real property—How described.)

Section 29. That section 3074 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:

If the land assessed be less or other than a subdivision according to the United States survey, unless the same be divided into lots and blocks so that it can be definitely described, it shall be described by giving the boundaries thereof, or by reference to a description thereof by number as contained in the description book as hereinafter provided, or in such other manner as to make the description certain.

(Permits use of a number, referring to a description book maintained as a permanent record in the tax collector's office in lieu of a metes and bounds description. This provision is borrowed from Washington.)

(What shall be sufficient description in assessment.)

Section 30. That section 3075 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:

It shall be sufficient to describe lands in all proceedings relative to the assessing, collecting, advertising, or selling the same for taxes, by initial letter, abbreviations, figures, fractions, and ex-

How He Scored.

Gen. French, the English officer who represented that country at the recent French maneuvers, received the following letter after his triumphant return from the Boer war:

"My dear French: You are a great British general. I want your autograph; but, whatever you do, don't let your secretary write it."

Needless to say, says an exchange, the boy got the autograph, and a signed photograph of his hero to boot.

(No change, except to amplify the permissive abbreviations to correspond with those ordinarily used.)

(Description book—Contents.)

Section 31. There shall be kept in the office of the tax collector a book, to 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 real estate heretofore or hereafter assessed as one parcel or tract may do so by applying to the tax collector, who must carefully investigate and ascertain the relative or proportionate value 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 assessment; 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 receipt 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 county court shall make a final division of the said assessment, and the tax collector shall collect, accept, and receipt for said taxes as determined and ordered by the county court.

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

(Lands of unknown owner—How described.)

Section 33. That section 3076 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:

In the assessment and tax rolls of the several counties, in addition to the columns elsewhere provided for, there shall be added columns headed respectively "Cities," "School Districts," "Amount City Tax," "Amount School District Tax," and if there be a port or other municipal taxing agency in such county, additional columns for the name of such port or other municipal taxing agency, and for the amount of such port or other taxes. It shall be the duty of the several county assessors in making their assessments to enter opposite each item of property assessed, in its appropriate column, the name of the incorporated city or town, and the number of the school district, and the name of the port or other municipal taxing agency, if any, in which each item of property 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)

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 the same hereby is amended to read as follows:

When the name of the owner of lands or lots liable to taxation is unknown, such lands or lots shall be described as that of unknown owner or unknown owners, and the value thereof set down in the assessment roll, in the same manner that lands of known owners are required to be described, and the value thereof designated. If the property on such assessment roll shall be arranged in the order of its location, and not in alphabetical arrangement by the owner's name, then the lands or lots of such unknown owners shall be inserted in their proper place according to location.

(Omits all reference to the occupancy of land to avoid "Blackburn v. Lewis" 45 Or. 422, 77 Pac. 756.)

(Form of assessment roll.)

Section 34. That section 3077 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:

The assessment roll shall be made out in tabular form, in separate columns, with appropriate heads, after the manner specified below, with such additional columns as may by law be prescribed or as may be deemed necessary, and for convenience may be divided into parts so that assessments of lands, lots, or other real and personal estates, appear in separate parts thereof, as nearly as convenient in the following form, varying the same as the circumstances may require:

Pat's Age.

On a motor car tour of the County Mayo, which the Earl of Altamont made with "Mairtin," an Irish gossamer, for general assistant, they passed a neat little cottage, with a pretty bit of garden.

"Who lives there?" asked the earl.

"Is it there?" Mairtin said, indignantly. "Sure, doesn't old Pat Murphy live there?"

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

"Deed he does," said Mairtin, "and him a hundred if he's a day—so he is."

"One hundred years old!" the earl said, in astonishment.

"Deed and he is," reiterated Mairtin. "He's been dead these three years, and he was 98 when he died."

Warming Up.

"Running for any office this year?" asked the man with the bulbous nose.

"Not yet," answered the man with the cinnamon beard. "But I'm legging for it."

LANDS		Township	Range	Section	City or Village	Description of Land	Value of Land	Value of Buildings and Other Improvements	Total Value of Taxable Property
Area of Land	Value of Land								

Name of taxpayer.....

Character of business.....

Address.....

City of.....

Value of merchandise and stock in trade.....

Value of machinery and equipment.....

Number of miles.....

Value.....

Number of miles.....

Value.....

Number of miles.....

Value.....

Money, notes and accounts.....

Shares of stock.....

Value of farm machinery, implements, wagons, etc.....

Household furniture, etc.....

Value.....

Number of horses.....

Value.....

Number of cattle.....

Value.....

Number of sheep.....

Value.....

Number of swine.....

Value.....

Gross value of all property.....

Exemptions.....

Total value 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 heretofore been used. It is based on the assessment form which was in effect prior to the act of 1901, and is better designed to meet the needs of 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 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 the same hereby is amended to read as follows: