

Proposed Oregon Tax Law

Following are the joint resolutions for constitutional amendments and bills as recommended by the Oregon State Tax commission and to be presented to the legislature at its next session:

HOUSE JOINT RESOLUTION NO. --- Amendment to the Constitution of the State of Oregon.

Resolved by the house, the senate concurring:

That the following article, as an amendment to the constitution of the state of Oregon, be proposed and referred to the next legislative assembly, and if the same shall be concurred in by a majority of all the members elected to each house thereof, and shall afterward be ratified by a majority of the electors of the state, then the same shall be a part of the constitution of the state of Oregon:

ARTICLE I.

That article I, section 22 of the constitution of the state of Oregon, be and the same hereby is abrogated, and in lieu thereof shall be inserted the following:

"No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be equal and uniform upon the same class of subjects within the territorial limits of the authority levying the tax."

The two joint resolutions presented are drawn on the theory that the initiative amendment to the constitution submitted in June, 1906, did not become a part of the constitution, having never been proposed in the manner provided by the constitution, nor having received a majority of all votes cast, although proclaimed by the governor. It is the opinion of the legislatures that the amendment which was regularly adopted, the form of which and the following joint resolution must be changed accordingly.)

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ARTICLE I.

That article IX, section 1 of the constitution of the state of Oregon, be and the same hereby is abrogated, and in lieu thereof shall be inserted the following:

"Taxes shall be levied on such property as shall be prescribed by law. The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation upon the several classes of subjects of taxation within the territorial limits of the authority levying the taxes; and shall prescribe such regulations as shall secure a just valuation for taxation of all property taxed, except property specifically taxed."

A BILL.

For an act to provide a more efficient and equitable system for the assessment of property for taxation, defining property subject to taxation, defining the manner of assessing the same, prescribing the manner of making the assessment of property by persons appointed for the purpose of taxation, and providing a penalty for failure to do so, and to amend section 2039, 2039A, 2039B, 2039C, 2039D, 2039E, 2039F, 2039G, 2039H, 2039I, 2039J, 2039K, 2039L, 2039M, 2039N, 2039O, 2039P, 2039Q, 2039R, 2039S, 2039T, 2039U, 2039V, 2039W, 2039X, 2039Y, 2039Z, 2039AA, 2039AB, 2039AC, 2039AD, 2039AE, 2039AF, 2039AG, 2039AH, 2039AI, 2039AJ, 2039AK, 2039AL, 2039AM, 2039AN, 2039AO, 2039AP, 2039AQ, 2039AR, 2039AS, 2039AT, 2039AU, 2039AV, 2039AW, 2039AX, 2039AY, 2039AZ, 2039BA, 2039BB, 2039BC, 2039BD, 2039BE, 2039BF, 2039BG, 2039BH, 2039BI, 2039BJ, 2039BK, 2039BL, 2039BM, 2039BN, 2039BO, 2039BP, 2039BQ, 2039BR, 2039BS, 2039BT, 2039BU, 2039BV, 2039BW, 2039BX, 2039BY, 2039BZ, 2039CA, 2039CB, 2039CC, 2039CD, 2039CE, 2039CF, 2039CG, 2039CH, 2039CI, 2039CJ, 2039CK, 2039CL, 2039CM, 2039CN, 2039CO, 2039CP, 2039CQ, 2039CR, 2039CS, 2039CT, 2039CU, 2039CV, 2039CW, 2039CX, 2039CY, 2039CZ, 2039DA, 2039DB, 2039DC, 2039DD, 2039DE, 2039DF, 2039DG, 2039DH, 2039DI, 2039DJ, 2039DK, 2039DL, 2039DM, 2039DN, 2039DO, 2039DP, 2039DQ, 2039DR, 2039DS, 2039DT, 2039DU, 2039DV, 2039DW, 2039DX, 2039DY, 2039DZ, 2039EA, 2039EB, 2039EC, 2039ED, 2039EE, 2039EF, 2039EG, 2039EH, 2039EI, 2039EJ, 2039EK, 2039EL, 2039EM, 2039EN, 2039EO, 2039EP, 2039EQ, 2039ER, 2039ES, 2039ET, 2039EU, 2039EV, 2039EW, 2039EX, 2039EY, 2039EZ, 2039FA, 2039FB, 2039FC, 2039FD, 2039FE, 2039FF, 2039FG, 2039FH, 2039FI, 2039FJ, 2039FK, 2039FL, 2039FM, 2039FN, 2039FO, 2039FP, 2039FQ, 2039FR, 2039FS, 2039FT, 2039FU, 2039FV, 2039FW, 2039FX, 2039FY, 2039FZ, 2039GA, 2039GB, 2039GC, 2039GD, 2039GE, 2039GF, 2039GG, 2039GH, 2039GI, 2039GJ, 2039GK, 2039GL, 2039GM, 2039GN, 2039GO, 2039GP, 2039GQ, 2039GR, 2039GS, 2039GT, 2039GU, 2039GV, 2039GW, 2039GX, 2039GY, 2039GZ, 2039HA, 2039HB, 2039HC, 2039HD, 2039HE, 2039HF, 2039HG, 2039HH, 2039HI, 2039HJ, 2039HK, 2039HL, 2039HM, 2039HN, 2039HO, 2039HP, 2039HQ, 2039HR, 2039HS, 2039HT, 2039HU, 2039HV, 2039HW, 2039HX, 2039HY, 2039HZ, 2039IA, 2039IB, 2039IC, 2039ID, 2039IE, 2039IF, 2039IG, 2039IH, 2039II, 2039IJ, 2039IK, 2039IL, 2039IM, 2039IN, 2039IO, 2039IP, 2039IQ, 2039IR, 2039IS, 2039IT, 2039IU, 2039IV, 2039IW, 2039IX, 2039IY, 2039IZ, 2039JA, 2039JB, 2039JC, 2039JD, 2039JE, 2039JF, 2039JG, 2039JH, 2039JI, 2039JJ, 2039JK, 2039JL, 2039JM, 2039JN, 2039JO, 2039JP, 2039JQ, 2039JR, 2039JS, 2039JT, 2039JU, 2039JV, 2039JW, 2039JX, 2039JY, 2039JZ, 2039KA, 2039KB, 2039KC, 2039KD, 2039KE, 2039KF, 2039KG, 2039KH, 2039KI, 2039KJ, 2039KK, 2039KL, 2039KM, 2039KN, 2039KO, 2039KP, 2039KQ, 2039KR, 2039KS, 2039KT, 2039KU, 2039KV, 2039KW, 2039KX, 2039KY, 2039KZ, 2039LA, 2039LB, 2039LC, 2039LD, 2039LE, 2039LF, 2039LG, 2039LH, 2039LI, 2039LJ, 2039LK, 2039LL, 2039LM, 2039LN, 2039LO, 2039LP, 2039LQ, 2039LR, 2039LS, 2039LT, 2039LU, 2039LV, 2039LW, 2039LX, 2039LY, 2039LZ, 2039MA, 2039MB, 2039MC, 2039MD, 2039ME, 2039MF, 2039MG, 2039MH, 2039MI, 2039MJ, 2039MK, 2039ML, 2039MN, 2039MO, 2039MP, 2039MQ, 2039MR, 2039MS, 2039MT, 2039MU, 2039MV, 2039MW, 2039MX, 2039MY, 2039MZ, 2039NA, 2039NB, 2039NC, 2039ND, 2039NE, 2039NF, 2039NG, 2039NH, 2039NI, 2039NJ, 2039NK, 2039NL, 2039NM, 2039NN, 2039NO, 2039NP, 2039NQ, 2039NR, 2039NS, 2039NT, 2039NU, 2039NV, 2039NW, 2039NX, 2039NY, 2039NZ, 2039OA, 2039OB, 2039OC, 2039OD, 2039OE, 2039OF, 2039OG, 2039OH, 2039OI, 2039OJ, 2039OK, 2039OL, 2039OM, 2039ON, 2039OO, 2039OP, 2039OQ, 2039OR, 2039OS, 2039OT, 2039OU, 2039OV, 2039OW, 2039OX, 2039OY, 2039OZ, 2039PA, 2039PB, 2039PC, 2039PD, 2039PE, 2039PF, 2039PG, 2039PH, 2039PI, 2039PJ, 2039PK, 2039PL, 2039PM, 2039PN, 2039PO, 2039PP, 2039PQ, 2039PR, 2039PS, 2039PT, 2039PU, 2039PV, 2039PW, 2039PX, 2039PY, 2039PZ, 2039QA, 2039QB, 2039QC, 2039QD, 2039QE, 2039QF, 2039QG, 2039QH, 2039QI, 2039QJ, 2039QK, 2039QL, 2039QM, 2039QN, 2039QO, 2039QP, 2039QQ, 2039QR, 2039QS, 2039QT, 2039QU, 2039QV, 2039QW, 2039QX, 2039QY, 2039QZ, 2039RA, 2039RB, 2039RC, 2039RD, 2039RE, 2039RF, 2039RG, 2039RH, 2039RI, 2039RJ, 2039RK, 2039RL, 2039RM, 2039RN, 2039RO, 2039RP, 2039RQ, 2039RR, 2039RS, 2039RT, 2039RU, 2039RV, 2039RW, 2039RX, 2039RY, 2039RZ, 2039SA, 2039SB, 2039SC, 2039SD, 2039SE, 2039SF, 2039SG, 2039SH, 2039SI, 2039SJ, 2039SK, 2039SL, 2039SM, 2039SN, 2039SO, 2039SP, 2039SQ, 2039SR, 2039SS, 2039ST, 2039SU, 2039SV, 2039SW, 2039SX, 2039SY, 2039SZ, 2039TA, 2039TB, 2039TC, 2039TD, 2039TE, 2039TF, 2039TG, 2039TH, 2039TI, 2039TJ, 2039TK, 2039TL, 2039TM, 2039TN, 2039TO, 2039TP, 2039TQ, 2039TR, 2039TS, 2039TT, 2039TU, 2039TV, 2039TW, 2039TX, 2039TY, 2039TZ, 2039UA, 2039UB, 2039UC, 2039UD, 2039UE, 2039UF, 2039UG, 2039UH, 2039UI, 2039UJ, 2039UK, 2039UL, 2039UM, 2039UN, 2039UO, 2039UP, 2039UQ, 2039UR, 2039US, 2039UT, 2039UU, 2039UV, 2039UW, 2039UX, 2039UY, 2039UZ, 2039VA, 2039VB, 2039VC, 2039VD, 2039VE, 2039VF, 2039VG, 2039VH, 2039VI, 2039VJ, 2039VK, 2039VL, 2039VM, 2039VN, 2039VO, 2039VP, 2039VQ, 2039VR, 2039VS, 2039VT, 2039VU, 2039VV, 2039VW, 2039VX, 2039VY, 2039VZ, 2039WA, 2039WB, 2039WC, 2039WD, 2039WE, 2039WF, 2039WG, 2039WH, 2039WI, 2039WJ, 2039WK, 2039WL, 2039WM, 2039WN, 2039WO, 2039WP, 2039WQ, 2039WR, 2039WS, 2039WT, 2039WU, 2039WV, 2039WW, 2039WX, 2039WY, 2039WZ, 2039XA, 2039XB, 2039XC, 2039XD, 2039XE, 2039XF, 2039XG, 2039XH, 2039XI, 2039XJ, 2039XK, 2039XL, 2039XM, 2039XN, 2039XO, 2039XP, 2039XQ, 2039XR, 2039XS, 2039XT, 2039XU, 2039XV, 2039XW, 2039XX, 2039XY, 2039XZ, 2039YA, 2039YB, 2039YC, 2039YD, 2039YE, 2039YF, 2039YG, 2039YH, 2039YI, 2039YJ, 2039YK, 2039YL, 2039YM, 2039YN, 2039YO, 2039YP, 2039YQ, 2039YR, 2039YS, 2039YT, 2039YU, 2039YV, 2039YW, 2039YX, 2039YY, 2039YZ, 2039ZA, 2039ZB, 2039ZC, 2039ZD, 2039ZE, 2039ZF, 2039ZG, 2039ZH, 2039ZI, 2039ZJ, 2039ZK, 2039ZL, 2039ZM, 2039ZN, 2039ZO, 2039ZP, 2039ZQ, 2039ZR, 2039ZS, 2039ZT, 2039ZU, 2039ZV, 2039ZW, 2039ZX, 2039ZY, 2039ZZ

Be it enacted by the people of the state of Oregon:

(Of Property Subject to Taxation.)

(Real and Personal Property to Be Assessed Uniformly and Ratably.)

Section 1. That section 3037 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same is hereby amended to read as follows:

All real property within this state, and all personal property situated or owned within this state, except such as may be specifically exempted by law, shall be subject to assessment and taxation in equal and ratable proportion.

(Old law provides: "All taxes for the support of the government of this state shall be assessed on property in equal and ratable proportion to the value of the property, and subject to taxation. The old section unnecessary limits the taxing power of the state to direct property taxes.")

(Real Property—How construed.)

Section 2. The terms land, real estate, and real property, as used in this act, shall be construed to include the land itself, whether laid out in town lots or otherwise, above and under water, all buildings, structures, substructures, or

superstructures, and improvements erected upon, under or above, or affixed to the same, and all rights and privileges thereto belonging or in any wise appertaining; and all franchises and privileges granted by or pursuant to any law of this state, or municipal ordinance or resolution, owned or used by any person or corporation, other than the right to be a corporation; and all mines, minerals, quarries, fossils, and trees in, under, or upon the land.

(Chapter 1, title XXX, B. & C. Comp., contained no definition of real property. This definition is taken in part from section 3057, B. & C. Comp., definition of franchise and inclusion as taxable property, specifically, is new; compare the Minnesota definition of real property.)

(Personal property—How construed.)

Section 3. That section 3038 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 terms personal estate and personal property shall be construed to include all things in action, household furniture, goods, chattels, moneys, and gold dust, on hand or on deposit; all boats and vessels, whether at home or abroad, and all capital invested therein; all debts due or to become due from solvent debtors, whether on account, contract, note, mortgage or otherwise, either within or without this state; all public stocks; all bonds, warrants, and moneys due or to become due from this state, or any county or other municipal subdivision thereof; and stocks and shares in incorporated companies, and such proportion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate; and all improvements made by persons on lands claimed by them under the laws of the United States, the fee of which lands is still vested in the United States.

(Adds to former statutory rule as to taxable things included in the term, things in action, state, county or municipal bonds, warrants, and claims, and improvements on claimed lands—the latter provision transferred from B. & C. Comp., section 3028.)

(What property is exempt from taxation.)

Section 4. That section 3039 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, as the same is amended by an act entitled "An act to amend section 3039 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon," approved February 24, 1903, and as amended by an act entitled "An act to amend an act entitled 'An act to amend section 3039 of Bellinger and Cotton's Annotated Codes and Statutes of Oregon,'" approved February 24, 1903," which last named act was filed in the office of the secretary of state December 24, 1903, being found upon page 28 et sequitur of the general laws of Oregon, special session of 1903, be and the same hereby is amended to read as follows:

The following property shall be exempt from taxation:

1. All property, real and personal, of the United States and this state, except land belonging to this state held under a contract for the purchase thereof.

2. All public or corporate property of the several counties, cities, villages, towns, and school districts in this state used or intended for corporate purposes, except lands belonging to such public corporations held under a contract for the purchase thereof.

3. The personal property of all literary, benevolent, charitable, and scientific institutions incorporated within this state, and such real estate belonging to such institutions as shall be actually occupied for the purposes for which they were incorporated.

4. All houses of public worship, and the lots on which they are situated, and the pews or slips and furniture therein, and all burial grounds, tombs, and rights of burial; all lands, and the buildings thereon, not exceeding thirty acres, held by any crematory association incorporated under the laws of this state used for the sole purposes of a crematory and burial place for incinerated remains; but any part of any buildings, being a house of public worship, which shall be kept or used as a store or shop, or for any other purpose, except for public worship or for schools, shall be taxed upon the cash valuation thereof, the same as personal property, to the owner or occupant, or to either, and the taxes shall be collected thereon in the same manner as taxes on personal property.

5. All public libraries, and the personal property belonging thereto and connected therewith, and the real property belonging thereto and upon which such library is situated.

6. The property of all Indians residing upon Indian reservations who have not severed their tribal relations or taken lands in severalty, except lands held by them by purchase or inheritance, and situate on any Indian reservation; provided, however, that the lands owned or held by Indians in severalty upon any Indian reservation, and the personal property of such Indians upon such reservation, shall be exempt from taxation when so provided by any law of the United States, and not otherwise.

7. The personal property of all persons who, by reason of infirmity, age,

or poverty, may, in the opinion of the assessor, be unable to contribute towards the public charges.

8. The personal property of every householder to the amount of \$200, the articles to be selected by such householder.

(B. & C. Comp., section 3039, was amended by laws 1902, page 216, and laws, special session, 1903, page 28. The section proposed makes the following changes from the present law: 1. Makes lands belonging to the state taxable upon real estate contracts for purchase—the attorney general having heretofore held such lands exempt as "property of this state under clause 1. 2. Lands of public corporations, simply held under contract of purchase, made taxable; 3. 5, 6, 7, no change. 4. Exemption of crematory property copied from laws 1903, page 20, section 8. 5. The same as clause of section 3039 except that it includes lands to the amount of \$200, omitting the specification of particular articles which may be exempted. The last exemption is believed to be more just than the present exemption of specific articles of property to a total of \$200, which is in practice found to be both arbitrary and unequal. A dairy farmer owning 16 cows, \$50; one horse, \$15; household furniture, \$20; farming implements, \$25 (taxable values), would have a total of \$200, and only \$90 would be exempt. If his property was little differently distributed, thus: two horses, \$15; two cows, \$20; ten sheep, \$15; household furniture, \$20; farming implements, \$30 (taxable values), he would have \$200 the same value, but all would be exempt. This is an actual case reported by an assessor as a typical instance of the unreasonable inequality of the present law as it is every day.)

(Land in road boundary exempt.)

Section 5. That section 3040 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and section 56 of an act approved February 24, 1903, and found on page 262 et sequitur of the general laws of Oregon of 1903, be and the same hereby are amended to read as follows:

All lands within the boundary of any county road, and all dedicated streets and alleys in any incorporated or unincorporated city or town, or town plat, within this state, shall be exempt from assessment and taxation while used for such purposes.

(Exempts lands in streets and alleys, as well as lands within boundaries of county roads, while used for such purposes—the former provision, and supported by laws 1902, page 279, sections 56 and 67.)

(Stocks in banks, loan and trust companies, etc., subject to taxation—Where taxed.)

Section 6. That section 1 of an act entitled "An act to fix the place of assessing national bank stock and private banks, loan and trust companies," approved February 24, 1903, be and the same hereby is amended to read as follows:

Shares of stock of national banks shall be assessed to the individual shareholders at the place where the bank is located. Shares of stock of other banks and interests in banking capital, building and loan associations, and trust companies, shall be assessed to such bank, building and loan associations, or trust companies, or to their owners or stockholders, as by law provided, at the place where such banks, building and loan associations, or trust companies are located.

(B. & C. Comp., section 302 was amended in part by laws 1903, page 286, the title of the latter act is broad enough to cover the last sentence therein. The section proposed follows the act of 1903, changing the words "shareholders" of national banks to "stockholders" in analogy to the national banking act. Provides that shares of stock in private banks, etc., shall be assessed to each bank, etc., or to its stockholders, as by law provided.)

(Lands sold by state listed to contractor.)

Section 7. Lands held under a contract for the purchase thereof, belonging to the state, county, or municipality, and school and other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same; and no deed shall ever be executed until all taxes and municipal charges are fully paid thereon.

(New; but compare laws Washington, 1907, section 27, page 109. It appears from a certificate of the clerk of the state land board, November 10, 1906, that the state's outstanding certificates of sale aggregated 50,515 acres, the purchase price of which was \$1,463,500—all of which now ceases taxation because the title to the land is still in the state.)

(Public lands—Improvements.)

Section 8. The assessor must assess all improvements on lands, the fee of which is still vested in the United States, as personal property until the settler thereon or claimant thereof has made final proof. After final proof has been made, and a certificate issued therefor, the land if it must be assessed, notwithstanding the patent has not been issued.

(New; compare Washington Rev. Laws, 1905, section 150.)

(Assessors shall obtain lists of public lands sold.)

Section 9. The assessor of each county shall, immediately after the first day of March of each year, obtain from the state land board, and from the local United States land officers in the state, lists of public lands sold, or contracted to be sold, and of final certificates issued for land in his county during the previous year ending at 1 o'clock a. m. of said first day of March, and shall place such lands upon the assessment rolls as provided in the last two preceding sections. It shall be the duty of the State Land board to certify a list or lists of all public lands sold, or contracted to be sold, during the previous year on application of the assessor of any county applying therefor.

(New.)

(Of the assessment of property.)

(Section 3043, B. & C. Comp., seems to recognize marginal assignments of mortgages. It does not belong in a tax act, since the repeal of the mortgage law, which it was part of. The last clause is now nugatory. It should not be repeated, but no reference should be made to it in a tax code; but it is suggested that in future compilations it be transferred to the recording act.)

(To be continued next week)

NEWS OF THE WEEK

In a Condensed Form for Our Busy Readers.

HAPPENINGS OF TWO CONTINENTS

A Resume of the Less Important but Not Less Interesting Events of the Past Week.

The Illinois Central will spend \$2,000,000 elevating its tracks in Chicago.

One day recently 4,650 steamer passengers arrived in New York from Europe.

There is a coal shortage in San Francisco and the price has been boosted \$3 per ton.

At its next session congress will be asked to pay for entertainments by our foreign ambassadors and ministers.

It is alleged that an attempt has been made to poison one of the Twittenses in the land fraud trials now on at Salt Lake.

Tenement house residents of New York's East Side have begun a war on butcher shops for raising the price of meat.

Realty in Victoria, B. C., has increased 25 per cent in value on the announcement of improvements by the Canadian Pacific.

A new all-Canadian mail service record has been established by the trip from London to Vancouver, B. C., being made in 11 days.

Investigation has shown that large amounts of money intended to relieve Russian famine sufferers has been pocketed by those intrusted with the funds.

British Columbian Indians are in the habit of selling their girls as soon as they are old enough to find a buyer. An effort is to be made to stop the practice.

With the thermometer standing near the zero mark a large number of prominent citizens of Payette, Idaho, held up a coal train and took two cars for their own use. They were prevented from taking more by a promise of relief by the railroad company.

Helena has voted to own her own water plant.

The use of tobacco in any form is being driven from the university at Lincoln, Neb.

The Canadian government has agreed to place a lifeboat service on the southern portion of Vancouver island coast, the marine graveyard.

The Alabama Great Southern railroad has given an increase of 5 per cent in wages to all its employes receiving less than \$200 per month.

In the interstate Commerce hearing at Salt Lake a witness declared the Union Pacific already prevented opposition from acquiring coal lands by the use of dynamite.

Dr. D. P. Barrows, director of education in the Philippines, says the islands are in good condition generally speaking. There is no market for sugar and tobacco.

The Japanese governmentist said to understand the recent school situation in San Francisco. While she may punish the Bay City a bit, nothing more will come of the affair.

An international committee has been appointed in China to secure relief for the hungry. An appeal will be made to Europe and America. Ten thousand people are on the point of starvation.

Booker T. Washington, leader of the colored race, says Andrew Carnegie wears shoes made in a negro industrial school.

The United States government has been asked to furnish protection to the leader of the street car strike now on at Hamilton, Ont.

The president, vice president and counsel of the Mutual Reserve Life Insurance company are on trial in New York on a charge of grand larceny.

While holding up passengers on a Chicago & Alton passenger train near Kansas City a hold robber was captured by the conductor and later turned over to the police.

Advices have just been received of a disastrous tidal wave which followed an earthquake at German New Guinea. Many natives were drowned and the property loss is enormous.

Mrs. Stilwell, head of the Salvation Army rescue work in Chicago, believes the best way to cure vice in that city would be to take pictures of the frequenters of notorious places and publish them in the newspapers.

The American Insurance company has been barred from doing further business in Massachusetts and the justice of the State Supreme court says companies must