Proposed Oregon Tax Law

(Assessor to give certificate of assess ment-Penalty for refusing.)

Section 24. Any person assessed for my 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 an action in the 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

The assessor shall set down in the assessment roll, in separate columns, and according to the best information be

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 trates 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 ocnvenience the assessment roll may be divided so as to show separate-

and lots, and assessments of personal (Permits the assessment roll to be divided in to parts for convenience, the form of roll in present common use being a blanket form, in-cluding real and permits property, on one page, and being unnecessarily cumbersome and unwelley. Assessor may not assess more than 160 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 assess-

(No change 3 (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. Belthe same hereby is amended to read as

When any person is assessed as trustee, guardian, executor, or administrator a desingation of his representative character shall be added to his name, and such assessment shall be entered in a separate line from his individual ashim in such representative character at the full value thereof.

(No change, except to require that personal as well as real, property shall be assessed a 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: Inst compare Revenue Laws Washing-40n, 1905, section 91.)

(Real property-How described.) Section 29. That section 3074 of the Codes and Statutes of Oregon, compiled (Form of assessment roll). 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 follows: United States survey, unless the same be divided into lots and blocks so that it can be definitely described, it shall unns, with appropriate heads, after the be described by giving the boundaries thereof, or by reference to a description ditional columns as may by law be prethereof by number as contained in the description book as hereinafter provided and for convenience may be divided in-

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. Beilinger 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 assess ing, collecting, advertising, or selling the same for taxes, by initial letter, abbreviations, figures, fractions, and ex-

ponents to designate the township, range, section, part of section, distance, course, bearing, and direction, and also the number of lots and blocks, or part

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

(Description book-Contents.)

Section 31. There shall be kept in the office of the tax collector a book, to name of the party injured before any 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 o 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 Revouse Laws Washington, 1980, 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 most carefully investigate and ascerly assessments of real property or lands tain 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 as-sessed 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 asessment; 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 erceipt 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 collinger and William W. Cotton, be and lector shall collect, accept, and receipt for said taxes as determined and ordered by the county court.

(New) compare a nomewhat similar statute is Washington.)

(Lands of unknown owner - How described).

Section 33. That section 3076 of the Codes and Statutes of Oregon, compiled the same hereby is amended to read as sessment, and he shall be assessed for and annotated by Hon. Charles B. Belthe real and personal property held by linger and William W. Cotton, be and same hereby is amended to read several counties, in ad-

as follows lands or lots liable to taxation is un-ly . "Cities, " "School Districts, according to location.

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

The assessment roll shall be made out in tabular form, in separate colmanner specified below, with such adscribed or as may be deemed necessary, or in such other manner as to make the to 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 circum-

-		LOT	10000	-	-	-	-
Name of tarpayer	Name of addition	Tity of	Let number	fioek number	Value of town or city lots	other improvements	Property of taxable
		. Ca	100	1.25			

	Name of taxpayer						
	Character of business						
	City of						
	Value of merchandise and stock in trade.						
45	Value of machinery and equipment						
KERTY	¥	Number of miles					
PRO.	17	Value					
NAL	y	Number of miles					
PERSC	Reille	Value					
dx.v	Telegraph and tele- phone lines	Sumber of miles					
ERCHANDER AND PERSONAL PROBERTY		Value					
	Money, notes ard accounts						
1801	shares of stock						
MI	Value of farm machinery, imple- ments, wagons, etc.						
	Household furniture, etc						
	Number of horses						
	Value						
	Number of sheep.						
	Number of swins						
	Value						
	Gross val	Gross value of all property					
	Exemptio	Exemptions					
	Total value of taxable property						

(Provides that the roll may be divided for convenience. The form of roll used by nearly all the rounties is supplied by the secretary of state merely because it is called for, and it is called for merely because it has here to fore been used it is based on the set of 1201, and is better designed to the oid law than the present. Several counties in the state including Multiomah have found changes from the common form necessary, and procure special forms of rule 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 toil as to lots, lands, and personal property if desired.)

(Additional columns in roll-Entries to be made therein.)

Section 35. That section 3078 of the and annotated by Hon. Charles B. Bel- disposition. linger and William W. Cotton, be and follows:

In the assessment and tax rolls of the usuns elsewhere provided for, there When the name of the owner of shall be added columns head respectiveknown, such lands or lots shall be de- "Amount City Tax," "Amount School scribed as that of unknown owner or District Tax," and if there be a port or unknown owners, and the value thereof other municipal taxing agency in such set down in the assessment roll, in the county, additional columns for the name same manner that lands of known own- of such port or other municipal taxing ers are required to be described, and agency, and for the amount of such port the value thereof designated. If the or other taxes. It shall be the duty of property on such assessment roll shall the several county assessors in making ment by the owner's name, then the priate column, the name of the incorlands or lots of such unknown owners porated city or town, and the number shall be inserted in their proper place of the school district, and the name of the port or other municipal taxing agen-(Omith all reference to the occupancy of land cy, 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)

Pat's Age. On a motor car tour of the County Mayo, which the Earl of Altament the president, the cabinet and the senmade with "Mairrtin," an Irish gossoon, for general assistant, they passed a neat little cottage, with a pretty bit of garden.

"Who lives there?" asked the earl. "Is it there?" Mairrtin said, indignantly. "Sure, doesn't ould Pat Mur-

phy live there." "Oh, does he?" said the earl, not knowing in the least, as he confesses Japan next month for Honolulu, San in English Country Life, who "ould Francisco and the Puget sound. The

Pat Murphy" was, "'Deed he does," said Mairrtin, "and nim a hundhred if he's a day—so he

said, in astonishment. "Deed and he is," relterated Mairrin. "He's been dead these three years, and he was 98 when he died."

Warming Up.

"Running for any office this year? "Not yet," answered the man with the dinnamon beard. "But I'm legging for SHOWS BIG DEFICIT.

Postal Department Runs Behind \$10,-516,995 94 in Year.

Washington, Dec. 11. - The annual report of Postmaster General Cortelyou shows receipts for the past year were \$167,932,782.95, while expenditures were \$178,449,778.89. The deficit is Southwestern Oregon Could Supply \$10,516,995.94.

Th postmaster general discusses the deficit but says he is less concerned about that than about the efficiency of about Marshfield, according to the Coosthe department. He attributes the failure to show a profit to the growing extends north eight miles, east six from Umatilla county this year. This public demand for increased postal fa- miles, south 22 miles and west nine cilities. The deficit is not charged to miles to the Pacific ocean. any one branch of the service.

The remarkable efficiency of some departments is commented upon, par- fourth from four to six feet. ticularly of the registry service. For half a century all causes of loss, including burglary, theft and fire, have shown a loss of only three one-thousandths of I per cent. Mr. Cortelyou if mined at that rate, would last over recommends that a deputy postmaster | 70 years. general be appointed, who shall relieve the burden borne by the postmaster general and his four assistants. The department has 320,000 persons in its employ and it is recommended that the deputy's position be made permanent and that he shall be general manager of entire country draw its supplies from the postal service. Greater accuracy in statistics is recommended and Mr. Cortelyon asks that provision be made for expert statisticians and accountants. The congestion of mail in New York City is indicated and attention called to the new postoffice building, a site for which has been acquired at the proposed terminal station of the Pennsylvania railroad.

PRESIDENT CASTRO ILL.

Chief Executive of Venezuela Removed to Seacoast Town on a Bed.

Fort de France, Martinique, Dec. 11. -Reliable advices here from Venezuela set forth that President Castro was moved down to the little seacoast village of Macuto, near La Guayra, last week. The president is described as Macuto, he appeared to be absolutely unconscious. It is generally believed that he has no chance of recovery.

Violently worded posters have been circulated in Caracas declaring that no one is today deceived regarding the gravity of President Castro's illness, and insisting that the exercise of the executive power be assured through a vice president, which is provided for in the constitution. For a long time past the poster continued, only routine government matters have been attended to, and important questions are being hel in abeyance.

General Parades, an ex-revolutionists, now in exile, is organizing a seri ons insurrectionary movement, and declares that he will soon take the field. Codes and Statutes of Oregon, compiled He claims to have 15,000 rifles at his

FROM PRESIDENT'S VIEW.

Gives Reasons for Dismissing Former Ambassador Storer.

Washington, Dec. 11. - President Roosevelt tonight made public a long letter addressed to Secretary Root, giv- anti-pass law," said State Treasurering correspondence between the presidence George A. Steel. "As the law dent and ex-Ambassador Bellamy Storer, in which he says that Mr. Storer's and has no bearing upon passes within \$1.2613 per barrel; persimmons, \$1.50 refusal to answer his letters and the the limits of any state.' publication of various private letters be arranged in the order of its loca- their assessments to enter opposite each justified the ambassador's removal; tion, and not in alphabetical arrange- litem of perperty assessed, in its appre- that Mr. Storer's publication of Brivate correspondence was peculiarly ungentlemanly and that he (the president) had stated with absolute clearness his position, the reason why it was out of the question for him as president to try to get any archbishop made cardinal, though expressing his admiration for Archbishop Ireland as well as leaders of other denomination.

The president's action follows the publication of a "confidential pamph let" which Mr. Storer last week sent to ate and foreign relations committee.

Shinamura in Command.

Victoria, B. C., Dec. 11 .- The steammiral Shinanmura will probably command the Japanese squadron, consisting The principal purpose of this tunnel is shima and Hashidare, which will leave Ronde valley. vessels will be commanded respectively by Captains Nawa, Nomaguichi and accompany the fleet.

Sampans Sunk in Squall.

Tokio, Dec. 11.-A number of sampans (small harbor boats) belonging to the Japanese cruiser Chitose were sunk were drowned.

OREGON STATE ITEMS OF INTEREST

COAL FOR CENTURIES.

Entire Nation for Ages.

Marshfield-There is 400 square miles of coal land in Coos county, principally bay folio of the United States geological survey. From Marshfield the coal area

There are four veins, the first three and one-half feet thick, the second seven feet, the third ten feet and the

Coos county has 5,000,000,000 tons of coal, taking an average of only two feet thickness. While Pennsylvania mines 70,000,000 tons of anthracite per year this Marshfield body of coal, even

Should Coos county exhaust her coal in a hundred years Curry county has enough coal area to quadruple that of Coos, so Southern Oregon cannot mine her coal in 500 years, even if the Pennentire country draw its supplies from are planted with strawberries. Southwestern Oregon.

W. S. Chandler, vice president and on the part of nearly all orchardists to general manager of the Coos Bay, Rose-co-operate with him in the exterminburg & Eastern Railroad & Navigation tion of the San Jose scale, codlin moth company, now the Southern Pacific, is theb est authority on coal in this section for he is not only engaged in mining and shipping coal, but he has gath- if the growers would take more time for ered a fund of scientific knowledge from his association with the government geologists and surveyors who compiled the Coos county folio.

Mr. Chandlre gave the coal area at 400 square miles, divided into three separate basins, the Newport, Beaver slough and the Couquille. The largest of these is the Beaver slough and the smallest the Newport basin.

School Fund Statement.

Salem-As shown by the statement of the condition of the different funds under the jurisdiction of the state land board, the total amount due on outbeing very ill. He made the trip from standing certificates of sale of school, Caracas in a bed. When he arrived at agricultural college and university lands at the close of the month of No vember was \$427,454.25, as against \$501,591.77 October 31, and \$741,-437.62 for the same month last year. These figures show the steady decrease in the amount due these funds from year to year.

New Mill for North Bend.

North Bend-C. J. Johnson, Arno Mcreen, W. L. Bassett and C. A. Smith, Minneapolis capitalists, have been on Coos bay for several days looking for a site for a large sawmill. The Minneapolis men have been heavy purchasers of timber in this section for the past two years, and they are said to own now nearly 100,000 acres of timber land the whole of Thanksgiving week. in Coos and Curry counties. Available sites for large mills are all taken up on the west side of the bay, and a location will have to be on the east side flats.

Cure for Pass Problem

Salem-"It would be far better if the state or national government would 135cc per pound; mixed chie enact a law making it compulsory for railroads to issue free transportation to state and Federal officials, their agents or representatives, than to enact an now stands it is effective only insofar as interstate transportation is concerned

Lumber Heaped High.

Dallas - The lumber interests of Dallas are languishing for want of transportation. Short time is being run at the mills, while the lumber is piling up mountain high for want of cars. Manufacturers are indignant, as are the head, 30c per dozen; onions, 10@121/c business people generally. There is no telling how soon all may be compelled to shut down completely, when 500 men tributary to Dallas would be out of employment.

For Irrigation Project.

La Grande-The Grand Ronde Electric company has ordered a 2,000-horsepower construction plant, which is to be installed on the Little river, east of Cove. A portion of the power developed will be used in boring a tunnel 26, er KaguMaru brought news that Ad- 000 feet in length through the mountain ridge between the Minam and Cove. of the cruisers Matsushima, Itsuku- to supply water for irrigation in Grand

Great Strtdes at North Bend.

North Bend-According to the most reliable business barometer, Yamagata. Reports are current that Bend has made wonderful strides during Rear Admiral Tomerka, president of the year. The postoffice receipts for "One hundred years old!" the earl the Yetajima naval college, may also the month of November, 1906, not including money orders, are 93 per cent 5@5%c. in excess of the receipts for the corresponding month last year.

Lumber Prices To Be Advanced. Astoria-Notice has been given by

in a squall here today while she was the local mills that they have advanced

UMATILLA COUNTY'S FRUIT.

More Than \$60,000,000 Worth Actually Shipped This Year.

Pendleton-According to the report of County Fruit Inspector Evans, made to the state board of horticulture, \$60,-000 worth of fruit has been shipped does not include the large amount shipped across the line to Walla Walla and sold as Washington fruit.

The prices figured were those actually received by the grower, and the averages for the different kinds of fruit and berries were as follows: Apples, 61 cents per bushel; pears, \$1 per bushel; penches, 75 cent per bushel; prunes, 3 to 4 cents per pound; berries, \$1.50 per crate; grapes, 50 cents per box; tomatoes, 34 cents per box.

The report also gives the number of acres devoted to the growing of each kind of large and small fruits, the total being 1,950 acres. The apple industry lends with a total of 68,826 trees, while penches come second with a total of 43,142 trees. More than 200 acres

The inspector reports a willingness co-operate with him in the exterminand other fruit pests, but he closes by saying: "Umatilla county should and would outrank any county in the state spraying and thinning."

Contract for Government Wharf.

Astoria-Acting Constructing Quartermaster Cooper, of Fort Stevens, has received notice from the War department at Washington that the contract for constructing a government wharf at Fort Canby has been awarded to Ferguson & Houston, of this city. The contract price is \$6,290, and under the specifications the piling is to be treated with creosote to protect it from the mynges of the tetredo.

Potato and Onion Sale.

Sherwood-Potato and onion-raisers are also experiencing the same difficulty as hop men in making shipments, and at the least calculation 20 cars could be utilized at the present time in reileving the surplus accumulation for the year that bids fair to greatly deteriorate before reaching market under the present lack of ample and reliable transportation at a critical time.

Smallpox Case Closes School.

North Powder-One case of smallpox in the town caused school, with 120 pupils, to close, and prevented church and Sunday school services last week, which is hard on pupils and teacher of the public school, ias they had just had

PORTLAND MARKETS.

Butter - Fancy creamery, 2716 3234c per pound. Eggs-Oregon ranch, 35@371/c per

Poultry - Average old hens, 13@ @13c; spring, 13@14c; old roosters, 86:10c; dressed chickens, 14 6: 15c; turkeys, live, 17 @ 17140; turkeys, dressed, choice, 21@2234c; geese, live, 10c; ducks, 156e16c.

Fruits - Apples, common to choice, 506.75c per box; choice to fancy, \$1@

per box. Vegetables - Turnips, 90c@\$1 per ack; carrots, 90cc \$1 per sack; beets, \$1.25@1.50 per sack; horserndish, 960 10c per pound; sweet potatoes, 21600 2% e per pound; cabbage, 1%@1%c per pound; cauliflower, \$1.25 per dozen; celery, 75@90c per dozen; lettuce, per dozen; beil peppers, 8c; pumpkins, 114c per pound; spinach, 4@5c per pound; parsley, 10@15c; squash, 1@

134c per pound. Onions - Oregon, 75c@\$1 per hundred.

Potatoes - Oregon Burbanks, fancy, 90c@\$1; common, 75@85c. Wheat - Club, 65@66c; bluestem, 67@68c; valley, 66@67c; red, 63c

Outs - No. 1 white, \$25@ 25.50; gray, \$24.50@25. Barley - Feed, \$21@21.50 per ton; brewing, \$22.50; rolled, \$22.50@24.

Rye-\$1.40@1.45 per cwt. Corn - Whole, \$26; eracked, \$27

Hay-Valley timothy, No. 1, \$11@ 12 per ton; Eastern Oregon timothy, \$14@16; clover, \$7@8; cheat, \$7.50@ 8.50; grain hay, \$7.50@8.50; alfalfa,

North \$11.50; vetch hay, \$7@7.50. during Veal—Dressed, 5½@8½c per pound. Beef - Dressed bulls, 1 @ 2c per pound; cows, 4@5c; country steers,

Mutton - Dressed, fancy, 8@9c per pound; ordinary, 6@7c.

Pork-Dressed, 6@8c per pound. Hops-11@14c per pound, according to quality.
Wool—Eastern Oregon average best,

returning from a trip. A number of the price on all grades of lumber \$1.13@18c per pound, according to shrink-the boats were overturned and 60 men per thousand, effective from December age; valley, 20@21, according to fireness; mohair, choice, 26@28c.