

Proposed Oregon Tax Law

(Continued from last week)

(Assessor to give notice of meeting of board of equalization.)

Section 36. That section 3600 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:

Each assessor shall give three weeks' public notice in some newspaper printed in his respective county; if there be no such newspaper, then by posting up notice in six conspicuous places in his county, setting forth that on the first Monday in October the board of equalization will attend at the court house in his county, and publicly examine the assessment rolls, and correct all errors in valuation, description, or quantities of lands, lots, or other property assessed by such assessor; and it shall be the duty of persons interested to appear at the time and place appointed. Proof of such notice, if published in a newspaper, shall be made by affidavit as provided by law, filed with the clerk of the county where the newspaper is printed, on or before the first Monday in October in the year when such notice is printed; if such notice is posted, proof thereof shall be made by the affidavit of the assessor or his deputy, setting out the time, manner, and place of posting such notices, filed with the clerk of the county on or before the first Monday in October in the year when such posting is made.

(Changes the date of meeting of the board of equalization as specified in the notice, from the first Monday in August to the first Monday in October; provides for perpetuating the fact of publication of the board by requiring proof to be filed on the giving of notice, and prescribing the form Section 3600 contains language setting the duty of the board to make corrections, etc., which is almost a literal duplicate of section 2005, B. & C. This has been omitted as not properly belonging in a section which merely prescribes what notice shall be given of the meeting.)

(Word "assessor" shall include his deputy.)

Section 37. The word "assessor," as used in this act, shall be taken to include his deputy.

(New)

(County court may appoint special assessor in event of failure of assessor to act.)

Section 38. In event of the failure of the assessor to commence or continuously and vigorously prosecute the making of the assessment in the manner provided by law, the county court may summarily appoint a special assessor, who shall qualify in the same manner as the assessor, and who shall have all the duties, rights, privileges, and emoluments of the assessor in making the assessment for the current year, and whose acts shall have the same effect as if the same had been done by the assessor.

(Intended to provide a way to escape from the situation in which one assessor did not make the assessment and the county court undertook to appoint a deputy who actually made the assessment. The validity of the assessment was assailed by many taxpayers, but has not been determined. This contingency may occur in any of the counties of the state, and the public should not be prejudiced by the action of an assessor to act as neither maintain nor removal from office would give speedy and adequate relief as against a recalcitrant assessor.)

(Repealing section.)

Section 39. That sections 2709, 2710, 3041, 3042, 3044, and 3059 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, be and the same hereby are repealed. That all acts and parts of acts in conflict herewith be and the same hereby are repealed.

(Sections 2709 and 2710 have long been obsolete; they provide for the assessment and collection of taxes, and equalization by the city and its officers. Compare section 3059. The assessors of the state in general conveyance have since recommended the abolition of the 11 poll tax or its transfer to the 24 road poll tax. 3 Laws of 1903, page 295, covers the same ground as section 3042; and see section 6 of this act. 4. Section 3044 is included in section 20-6, providing for the assessment of all lands, which, of course, includes that of corporations. 5. Section 3059 is merged with section 3070 in drafting section 23 of this act.)

(Saying clause as to assessment for current year.)

Section 40. That, notwithstanding anything to the contrary in this act contained, the provisions hereof shall not apply either as to the property subject to assessment or the mode of assessment thereof, to the assessment which but for this act would be made in the year 1907 upon the basis of ownership and valuation of property March 1, 1907; but the statutes which have heretofore been in force shall continue in full force as to the assessment for that year until all things in and about the same, necessary to a valid assessment for taxation, shall have been done as fully as if this act had not been enacted.

A BILL.

For an act to provide a more efficient and equitable system for the assessment of bank stocks, shares and banking capital for taxation; to define what bank stocks, shares, and banking capital shall be subject to assessment and taxation, to whom assessed and taxed; to define the duties of the county assessor in reference to the assessment of the same; to prescribe the manner of determining the cash value of such banking stock, shares, and banking capital; to prescribe the duties of the counties, corporations, associations, copartnerships, and persons subject to the provisions of this act, and the cashier, managing officer, or accounting officer of either of them; and to provide penalties for the violation of such duties; to create a charge for the payment of taxes on dividends, stock, shares, and banking capital; to provide for the sale to pay delinquent taxes thereon of shares, stocks and other interests; to amend an act entitled "To fix the place of assessing

national bank stock and private banks, loan and trust companies," approved February 24, 1903; to repeal sections 3042, 3063, 3064, 3065, 3067, and 3068 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and to repeal all acts and parts of acts in conflict herewith.

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

(Assessment and taxation of stock and shares in national and state banks.)

Section 1. The stockholders or shareholders of every corporation bank located within this state, engaged principally in the business of banking, lending money, receiving money on deposit, buying or selling bullion, bills of exchange, notes, bonds, stocks, or other evidences of indebtedness, a view to profit, whether such bank be organized for banking purposes under the laws of this state or of the United States, shall be assessed and taxed on the value of their shares of stock therein. Such shares shall be assessed only with regard to the ownership and value thereof on the first day of March, at the hour of 1 o'clock a. m., in each year, at the place required by law.

(Statement to be furnished assessor by cashier or accounting officer.)

Section 2. To aid the assessor in determining the value of such shares of stock, the cashier or other accounting officer of every such bank mentioned in the first section of this act is hereby required to furnish a statement to the assessor of the county where the same is located, between the first day of April and the fifteenth day of May in each year, verified by oath, showing the amount and number of such shares of the capital stock of such bank, the amount of its surplus or reserve funds, and the amount of its undivided profits at the hour of 1 o'clock a. m. of the first day of March preceding, the actual and cash value of all real estate owned by it in this state, or elsewhere, and the location of the same; also the cash value of the securities of the United States owned by it.

(Ascertainment of value of stock—Deductions for real estate and exempt property.)

Section 3. Real estate owned by such bank and situate in this state shall be assessed and taxed as other real estate is assessed and taxed. The assessor shall deduct the amount of all investments in real estate from the aggregate amount of such capital stock, surplus fund, and undivided profit, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders subject to the provisions of law requiring all property to be assessed and taxed at its full and actual cash value.

(Shares of national banks not located within state exempt.)

Section 4. The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be assessed or taxed.

(Bank to keep and furnish list of stockholders.)

Section 5. In every bank and banking office mentioned in section 1 of this act there shall be kept at all times a full and correct list of the names and residences of stockholders, owners, and parties interested therein, showing the number of shares and the amount held, owned, or controlled by each party in interest, which list shall be subject to the inspection of the officers authorized to assess property for taxation. It shall be the duty of the cashier or other accounting officer of each bank or banking institution to furnish the assessor with a copy of such list annually, between the first day of April and the fifteenth day of May in each year, showing the facts in this section specified as of the hour of 1 o'clock a. m. on the first day of March previous.

(Penalty for neglect or refusal to furnish statement required.)

Section 6. The cashier, managing or other accounting officer of any company, association, copartnership, or person who shall neglect or refuse to make and furnish any statement required by this act of such person or such company, association, copartnership, or persons, within the time and in the manner by this act provided, shall forfeit the sum of \$1,000 for each offense, to be recovered by indictment, for the use of the county in which said bank is located.

(Penalty for making or furnishing false or fraudulent list or statement.)

Section 7. The cashier, managing or other accounting officer of any company, association, copartnership, or person who shall willfully present to or furnish the county assessor with any statement required by this act, which statement shall be false or fraudulent, shall be deemed guilty of perjury, and upon conviction thereof, shall be punished by law as otherwise provided for such crime.

(Repealing clause.)

Section 8. That sections 3042, 3063, 3064, 3065, 3067 and 3068 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed.

(To be continued next week)

1. The amount of money on hand and amount of money in transit.
2. The amount of funds in the hands of other banks, bankers, brokers, or others subject to draft.
3. The amount of checks or other cash items not included in any of the preceding items.
4. The amount of bills receivable, discounted, or purchased, and other credits due or to become due, including accounts receivable, interest due and unpaid; also the value of such bills receivable, notes, and credits.
5. The amounts of stocks and bonds of every kind, and shares of every kind, and shares of the capital stock or joint stock or other companies or corporations held as an investment, or in any way representing assets, showing and deducting therefrom securities of the United States and other such stocks, bonds, and shares which are exempt from taxation, if any, and also showing those subject to taxation, and the amount of each; also showing the value of such bonds, stocks, and shares.
6. All other property pertaining to its business other than real estate (which real estate shall be assessed and taxed as other real estate is assessed and taxed).
7. The amount of deposits.
8. The aggregate amount of the above first, second and third items shall be listed, and the aggregate amount of the taxable property embraced in the fourth, fifth and sixth items above shall be listed, and from the aggregate sum of said first, second and third items, and the aggregate sum of the taxable property embraced in the fourth, fifth and sixth items, there shall be deducted the amount of the above seventh item, and the amount remaining shall be assessed to such company, association, or person at its full amount as money and credits, the same as other property is assessed, at the place required by law.

(Taxes to be a charge on dividends, stock and banking capital—Sale for tax.)

Section 9. To secure the payment of taxes on bank stocks or shares, or upon banking capital, such taxes are hereby made a charge upon said shares of stock or banking capital or interest against which the said taxes are assessed and levied, and upon any dividend or dividends thereon. It shall be the duty of every bank, or the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders, shareholders, or owners as shall be necessary to pay any tax assessed and levied upon their shares of stock or interest respectively until it shall have been made to appear to such bank or its officers that such taxes have been paid. Any officer of any bank who shall pay over, or authorize the paying over, of any such dividend or dividends, or any portion thereof, contrary to the provisions of this section, shall thereby become liable for such taxes. If such taxes shall not be paid before the same become delinquent, on or immediately after the first Monday in May in each year, the tax collector of the county where such bank is located shall proceed to sell such share or shares, stock, or interest to pay the same, together with interest, accruing interest, penalties, and other lawful charges, in the same manner other personal property is sold for delinquent taxes, and in case of such sale the provisions of law in regard to the transfer of stock when sold on execution shall apply to such sale.

(Penalty for neglect or refusal to furnish statement required.)

Section 10. The cashier, managing or other accounting officer of any company, association, copartnership, or person who shall neglect or refuse to make and furnish any statement required by this act of such person or such company, association, copartnership, or persons, within the time and in the manner by this act provided, shall forfeit the sum of \$1,000 for each offense, to be recovered by indictment, for the use of the county in which said bank is located.

(Penalty for making or furnishing false or fraudulent list or statement.)

Section 11. The cashier, managing or other accounting officer of any company, association, copartnership, or person who shall willfully present to or furnish the county assessor with any statement required by this act, which statement shall be false or fraudulent, shall be deemed guilty of perjury, and upon conviction thereof, shall be punished by law as otherwise provided for such crime.

(Repealing clause.)

Section 12. That sections 3042, 3063, 3064, 3065, 3067 and 3068 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith, be and the same hereby are repealed.

(To be continued next week)

Stealing a March.

"Hang it all!" exclaimed Mr. Subbs, arriving home from the office, "we'll have to call on the Dubeys to-night."

"Why, George, you said you wanted to stay home with me in comfort to-night," exclaimed his wife.

"Yes, but Dubble told Balklots he and his wife meant to call on us to-night. We can leave their house earlier than we could make them leave ours."—Philadelphia Press.

The Minister's Wife

By MRS. HENRY WOOD

CHAPTER V.—(Continued.)

They had always been good friends, these two, from the time when the boy, Henry Carmel—for it was before his father came to the title—would fall into no end of out-door random scrapes, and the little doctor, as far as he could, shielded him and brought him out of them. The earl then reigning was a valetudinarian, Henry's uncle, and the boy spent three parts of his time with him at Avon House.

"When did you come down?" asked Mr. Brice.

"Only this morning. My mother seems pretty well, I think."

"Y—yes," assented the surgeon, with slight hesitation. "She would be much better, though, if she'd let the world wag its own way and not trouble herself trying to set it to rights."

"Meaning the new parson and his new ways?" laughed Lord Avon, who talked more freely with the surgeon than he would have done with any one else. "She has been treating me to a history of the nonsensical."

"Well, and it is nonsense; just that," said Mr. Brice. "I ventured to say a few words of remonstrance to Mr. Elliotson one day. 'Oh,' answered he, good-naturedly, 'but these new ways are all the rage in the fashionable world now.' 'Maybe so, sir,' said I; 'but what suits a fashionable congregation does not suit a rustic parish.' 'Not all at once,' he readily answered, 'but they'll get used to it. Brice—they'll get used to it.' Perhaps they may."

"I am sure my mother never will," spoke Lord Avon.

"To begin with, she dislikes Elliotson. At least, she disliked his coming to Great Whittton. She wanted Mr. Baumgarten to have it."

Lord Avon looked surprised. "Did you know of that, Brice?"

"Most of us knew of it down here. For several days, I think, it was understood that you had actually given him the living."

"What—understood publicly?"

"Publicly and privately, too. Baumgarten began to make preparations for moving into the rectory; he arranged with old Mrs. Chester to take over some of her furniture. It was the certainty he had shown which made it so mortifying for him when the upset came."

To judge by Lord Avon's face just now, some of the mortification had traveled to himself.

"I was sorry myself," said Mr. Brice. "Lady Avon talked to me and Mrs. Dane talked to me, lamenting my caprice—if I may presume to say it, my lord," he added, with a twinkle. "It tried Mrs. Dane much."

"It was not caprice, Brice. I did give Mr. Baumgarten the living; that is, I gave my mother a promise it should be his, which is the same thing; and I afterward retracted the promise and gave it to Elliotson. Of course it looked like caprice, and very shameful caprice; but—"

Lord Avon hesitated, "you will believe me, I dare say, when I tell you I was not to blame."

"In my own mind I could not at the time think you were. It was not like you. How was it?"

"It is a thing which I cannot explain, Brice, even to you. A mistake was made in—well, let us say in more quarters than one. It has been put down to my score hitherto, I find, and it can continue to be so. I am very, very sorry if it tried Mrs. Dane."

Mr. Brice recounted the past circumstances in a few words. Lord Avon listened.

"No Baumgarten and Edith married on the strength of possessing Great Whittton," he remarked. "I wish—I wish—"

"No; they got engaged on the strength of possessing it, and were married all the same when they knew they should not have it," interrupted the surgeon. "Their prospects are not grand; the living is small, as I dare say you know, and there's no habitable house."

Lord Avon nodded. Little Whittton was in his gift, but he did not personally know Mr. Baumgarten.

"Naturally Mrs. Dane feels anxious about their future. When she dies, her income dies with her. And two or three months will about bring the end. I have just left her sitting under the pear tree in the garden; she is out-of-doors most fine days. And upon my word, I must be going on," concluded the doctor.

CHAPTER VI.

Lord Avon strolled outward with a clouded face. When staying at Avon House, a boy he used to go over to Mr. Dane to do Latin with him in the daytime; Mrs. Dane was very fond of the boy, and he was fond of her. He would rather, now that he was a man, have brought vexation upon every one in the two parishes than upon Mrs. Dane.

"If ever Grace gets me again into a bother of this kind, she shall pay for it," thought his lordship.

By and by he came in view of Whittton Cottage. Mrs. Dane was still seated under the pear tree. Seeing Lord Avon, she waved her hand to him, and he opened the gate and entered.

"What a stranger you are," were her first words.

He kept her hand in his as he sat down on the bench beside her. She had a light, fleecy kerchief thrown over her white not cap, and a warm shawl wrapped about her shoulders. Her face, always a delicate one, looked ominously so now; it was so changed as to give Lord Avon an unpleasant thrill.

"Dear Mrs. Dane, I am sure you have been very ill."

"I have been, and am," she answered. "You see the difference in me, don't you?"

"I confess I do," he acknowledged. "Cannot Brice do anything better for you?"

"No one can in this world," she gently said. "The last days here must come for us all, and they are upon me. Ah, my dear, if we, all of us, can but be prepared for them. You see I talk to you with the familiarity of old days," she concluded, a smile upon her wan face.

"I hope you will never talk to me in any other way," he said, with earnest impulse. "Do you remember how you used to lecture me. 'Henry, I will not have you do this—' 'Henry, you must do the other.' Why, you know you were as good to me as a mother."

"I like to sit and think of the days gone by," she said, "and I very often think of you. When we old people are no longer able to employ our time at useful work, we find occupation in recalling the past; a great pleasure lies in it."

"You are not quite old, dear Mrs. Dane."

"I am not quite fifty yet, my dear, but I am old in one sense—that I am close upon the end of life. Those who are so may surely be called old, estimating age you see, by the duration of their time here. And, do you know," she added, in low, loving tones, "that when we reach this stage, we almost long for the final change—for the better, brighter life which is waiting for us."

"But you must have regrets," said Lord Avon.

"True. All must have them in a degree. We cannot help regretting this world, the only home we have known. It has not been all sunshine; rather, perhaps, one of storm; yet we know its best and its worst, and we are entering one which we do not know, and so there must always lie within us a half wish to stay here longer. And then—and then—"

Mrs. Dane's voice sank to a whisper. She paused.

"And then?" he softly whispered.

"And then God's loving presence resumes its way within us with all its reassuring comfort, and regrets are lost in a glow of happiness. May it be with you, my dear, when your own turn shall come."

Lord Avon swallowed down a lump in his throat. Mrs. Dane's hand was still in his; he pressed it gratefully, and there ensued a silence.

"It must seem hard to you, though, to leave your children here."

"Yes, especially Edith. I have not seen much of Charlotte since her marriage; she is coming down now to stay a week or two. Edith is married also. I feel anxious about Edith. I cannot help fearing that she is not strong; that if the battle of life should prove hers, she will not be able to breast it. She is lying down now. Their income is small, and they have no residence, as we had."

"Let me say a word to you, dear Mrs. Dane," he interrupted; "I used to bring my secrets to you in the days of yore. Do you remember one in particular? A boy got into the pond of Great Whittton, and was nearly drowned, and I had the credit of having pushed him in, and was punished for it by Mr. Dane."

"I remember it well, Henry," she said, calling him unconsciously by the old familiar name. "It was Jack Whittaker."

"Just so. Every one fell upon my devoted head, reproaching me with being a wicked and cruel youngster, safe to come to a bad end. I took their abuse quietly, and I took Mr. Dane's punishment—a fearful task of Greek, which to me was punishment in earnest; and when the thing was all over and done, I whispered the truth to you one day in your dressing room, as you were sewing up a rent which I had torn in my jacket sleeve—that it was not I who had thrown Whittaker into the pond. Did you believe me?"

"Yes, my dear, I did believe you; to me you were ever truthful. You would not tell me who it was that threw him in, though; I recollect that."

"I'll tell you now. It was Jack himself. He had been at some mischief at Mr. Chester's; stealing the apricots, I believe; and he was getting away when he heard a hue and cry behind him. In his terror, for Whittaker was an arrant coward, he dashed to the side of the pond, meaning to hide himself among the rushes; missing his footing, he dashed right into it. I was standing by and saw the process. After all, the noise was not in pursuit of him, but of a bull which had got loose from Farmer Ulthorn's field."

"Why did you take the punishment?"

"When he floundered out, like a drowned rat, I helped him, he begged and implored me not to say that he had jumped in. I gave him my word I would not. That's how it was. Well, you believed me then, dear Mrs. Dane, and I know you will believe me now. You have blamed me in your heart for promising Great Whittton to Mr. Baumgarten, and then annulling it by bestowing it elsewhere, but—the fault did not lie with me."

"No! With Lady Avon, perhaps."

"No, no, no; she wished Mr. Baumgarten to have it. The whole affair was the result of an unfortunate mistake. I committed it, but in unconscious error, which I and my mother alike regret. Suffer this explanation to rest quite between ourselves, please. I should not have made it but that I cannot bear for the dear old friend of my boyhood to think unkindly of me. I saw Jack Whittaker the other day," continued Lord Avon, his tone changing to a lighter one as he rose to depart. We met in Piccadilly."

"How is Jack getting on?"

"Very well, I believe. He has his post in the Red Tape Office and a good income from his uncle's property. He told me he had married a charming girl, asked me if I would not go down to see her. They live on the banks of the Thames, somewhere near Richmond."

"How long shall you remain here?" questioned Mrs. Dane, as she held his hand in parting.

"Only a few days. I am going into Warwickshire for some shooting. Give my love to Edith—if that's a proper message to a young lady who is married," he concluded, laughing.

As he was walking homeward, a clergyman, walking quickly, met and passed him. A young man, tall and stately, whose dark, deep-set, beautiful eyes looked somewhat inquiringly at Lord Avon, and the latter knew it must be the Rev. Ryle Baumgarten. But Mr. Baumgarten did not guess that the unpretending, homely faced stranger was the nobleman who had served him that cruel trick.

CHAPTER VII.

Mr. Baumgarten came softly forth from his house in the brightness of the early summer morning, closing the door noiselessly behind him, that he might not disturb his wife above. She was in delicate health, and he had left her asleep. He was on his way to a sick parishioner, now lying in danger.

When Mrs. Baumgarten awoke, not long afterward, she lay thinking of a dream she had just had. So real and vivid did it seem that at first she wondered where she was, and looked round at the familiar objects of the bed chamber in doubt.

"Why, it was only a dream!" she exclaimed. "I am at home, and in my own bed."

Presently she got up, and dressed herself with trembling fingers. She was weak, and languid, and hot; always in a fever now. Looking about for the coolest dress she had, she put it on; a black and white muslin. They were in mourning for Mrs. Dane. She had died the previous winter. Summer had come round again, and it was nearly a year now since Edith's marriage.

When she had quite finished—dressing and reading, and prayers—she sat down in an easy chair before the open window, letting the sweet morning air fan her hectic face. The sun shone in the blue sky; the scent of new-mown hay came from a near meadow, the hum of bees sounded drowsily in the heat; butterflies fluttered across the green lawn from flower to flower.

As the clock struck 8 Mr. Baumgarten returned, he nodded to Edith from the garden, came in, and ran upstairs. It was their breakfast hour. "I hoped to find you asleep still, Edith," he said. "I wish you would breakfast in bed!"

"Oh, Ryle, I could not; I am glad to be up; bed tires me, I think. Ryle," she said, smiling, "I have had such a lovely dream."

"Indeed! It is not often you dream. What was it?"

"When Charlotte and I were children, she used to tell her dreams of a morning. I felt quite jealous, because I never had any to tell."

"Well, what was this one?"

"I thought I had a long, long journey to take, and as I set out from the door here and walked down the path to the gate, I looked round and saw you in the parlor alone. I don't know where I went, or which way; it was all strange to me. It seemed as if I went miles and miles and miles; more than I can reckon; more than there are miles in the world. But, oh! the way was lovely. The air was so light and balmy that I seemed to float along in an ecstasy. The most enchanting flowers, sweeter and lovelier and more brilliant than we can imagine out of a dream, grew on each side the way. It seemed that I had never known before what happiness was, what enjoyment meant; and it was all so vivid that when I awoke I thought it was reality."

"A pleasant dream," remarked Mr. Baumgarten. "How did it end?"

"It had no ending. I was still gazing along amidst the flowers when I awoke. It took me ever so long to realize that I was in my own bed and had not gone on that beautiful journey."

"I hope the journey has made you hungry," he lightly said. "Breakfast must be waiting."

That dream occurred on Friday morning. It was the last Friday in June. On the Tuesday morning following, Edith Baumgarten was lying in extreme peril; the doctors giving little hope of her life.

Mr. Baumgarten was sitting by her bedside, holding her hand in his; his tears were kept back, his voice was low with suppressed grief. "Do not say 'we have been happy,' my darling; say 'we are.' I cannot part with you; there is hope yet."

"There is none," she wailed—"there is none. Oh, Ryle, my husband, it will be a hard parting!"

She feebly drew his face to hers, and his tears fell upon it. "Edith, if I lose you, I shall lose all that is of value to me in life."

(To be continued.)

"Small Ad" Joke.

The honeymoon had just finished waning when he meandered home at 2 a. m.

"I suppose," he remarked to his better half, "you will class me as a brute?"

"Oh, no," she answered calmly. "You are too late to classify."—Columbus Dispatch.

Tough Luck.

The pedestrian had just staggered to his feet after being knocked down by a runaway horse.

"It's just my measly luck," he growled, "to be run over by a horse when there are so many automobiles in town."

And he limped slowly and sadly away.

Tuberculosis causes some 12,000 deaths annually in Paris.