

WAS DUE TO A SEMICOLON

ALL HOUSEHOLD GOODS EXEMPT FROM TAXATION.

Intention of Legislators to Change Reading of Measure to Specify Articles That Need Not be Levied on.

The tax exemption law, which became effective March 1 of this year, will be the source of considerable trouble to Assessors, because of the unsatisfactory interpretation that must be placed upon it. According to general understanding, the exemption from taxation is limited to property of a total value of \$300, but when Assessors read the law by which they are governed they find that no such limitation exists, says the Oregonian.

All household goods, whether valued at \$300 or \$3000, are exempt from taxation, if the language of the act of the special session of 1903 is to be followed, and there seems to be no room for an interpretation of the law different from its plain reading.

Trouble with the exemption law began in 1903, when the regular session of that year passed an act striking out the provision for a \$300 exemption on the personal property of all householders. That act was passed inadvertently, for very few members of the legislature knew the real effect of the measure.

When the legislature was called together in December, 1903, to rectify the errors in the general assessment and taxation law, an attempt was made to reinstate the \$300 exemption clause, though in somewhat different language. The result of the legislative action was the passage of a bill amending section 3009 of the code so that subdivision 8 reads as follows, specifying certain property exempt from taxation:

The following property, if owned by a householder and in actual use, or kept for use, by and for his or her family; household goods, furniture and utensils; two cows, ten sheep, five swine, and the tools, implements, apparatus, team, vehicle, harness or library necessary to enable any person to carry on his trade, occupation or profession by which such person earns his or her living to the amount of \$300, the articles to be selected by such householders; provided, however, that when the assessed valuation of the personal property above enumerated shall amount to less than \$300, then only such amount as the total of such property herein enumerated shall be exempt from taxation.

The placing of the semicolon after "utensils" sets off that part of the enumeration so that it appears that all household goods, furniture and utensils are exempt, regardless of value. The placing of the comma before the conjunction "and," after "swine," sets off the three classes of property there named, so that the remaining articles mentioned are apparently the only ones to which the \$300 limitation applies.

The last clause of the paragraph containing the proviso seems to indicate an intention that the total exemption should be limited to \$300, but such an inference is not necessary from the language used. The proviso is that if the value of exempt articles selected is less than \$300 the owners exemption shall be limited to such valuation.

The law as it existed prior to 1903 was that "the personal property of every householder, to the amount of \$300 the articles to be selected by such householder, shall be exempt from taxation." This exemption was applied to money, merchandise, etc., and in some counties the Assessors credited \$300 upon the assessment of every property owner, so that in many instances the exemption was really allowed upon real property. It was to correct this evil that an attempt was made to specify the articles which shall be exempt to amount of \$300. It is understood that some of the Assessors take the view that the intention was to limit the exemption to \$300 and that the punctuation marks were improperly placed.

The work of making assessments has scarcely begun, and the question has not been raised as to the extent to which the \$300 limitation applies, but it is expected the advice of the Attorney-General will soon be asked. Because the act of the special session of 1903 did not become effective until after March

1, 1904, no exemptions were allowed on the assessment of 1904 and the act becomes effective upon the assessment made for March 1, 1905. County Assessor Fred Rice, of Marion county, has been studying over the language of the exemption law and has concluded to allow only \$300 exemption on personal property, though he will probably seek advice from the Attorney-General before making up his assessment roll. He will list property claimed as exempt in such a way that he can later allow all household property as exempt or make the \$300 limitation, according to the decision of the Attorney-General or the courts.

Packing House can be Secured in Baker.

The Democrat says: Members of the Development League and local packing house experts are still enthusiastic over the prospect of the establishment in Baker City in the near future of a packing house. In fact there is already quite a packing house here and there is local capital sufficient to put it in first-class condition providing the ranchers will furnish enough hogs to keep it busy. This seems to be the only thing in the way from the packer's standpoint, as it is an easy matter to prepare on the ranch sufficient cattle for packing fresh beef for shipment to this entire territory instead of shipping the cattle east. It is the hog product for which there is a large demand and a small supply of raw material. Those who have studied the situation besides the practical packer are convinced that if the packing house starts up even on a very small scale and takes all the hogs of this district and puts up some beef on the side, the ranchers and farmers as soon as they learn they have a home market where they can sell their hogs at all times at top prices will more generally go into the breeding of hogs, especially since it has been discovered that there are classes of alfalfa and other feeds which make as good hog meat as grain. It is believed that a revolution is at hand on these lines in the immediate future.

That branch of medical ethics that relates to publicity consists in each fellow getting all the free advertising he possibly can obtain and still avoid trouble with "the society"; in keeping vigilant watch on all the other fellows to see that they are properly disciplined if they break into print too often, and in avoiding as the plague or other pestilence paying for any advertising of any sort. Great is ethics as it is known to the doctors!—Telegram.

A WONDERFUL INVENTION.

It is interesting to note that fortunes are frequently made by the invention of articles of minor importance. Many of the more popular devices are those designed to benefit people and meet popular conditions, and one of the most interesting of these that has ever been invented is the Dr. White Electric Comb, patented Jan. 1, '99. These wonderful Combs positively cure dandruff, hair falling out, sick and nervous headaches, and when used with Dr. White's Electric Hair Brush are positively guaranteed to make straight hair curly in 25 days time. Thousands of these electric combs have been sold in the various cities of the Union, and the demand is constantly increasing. Our agents are rapidly becoming rich selling these combs. They positively sell on sight. Send for sample. Men's size 35c, ladies' 50c — (half price while we are introducing them.) The Dr. White The Dr. White Electric Comb Co., Decatur, Ill.

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Hermann is Again Indicted.

The federal grand jury of the district of Columbia has indicted Congressman Binger Herman, of Oregon, on information alleging that he destroyed by burning, thirty-five letter press copybooks containing some of the records of the office of commissioner of the general land office which Hermann held in 1903.

The indictment charges that Hermann did "unlawfully and fraudulently destroy the said 35 letter press copybooks and the contents of the said copybooks with the intent to impair their usefulness and to prejudice the due and proper administration of the business of the general land office, contrary to the form of the statute in such cases made and provided, and against the peace of the government."

Immediately after the indictment was returned Hermann's attorney appeared and on behalf of his client waived the exemption due a member of congress and asked that his bail be fixed at \$2,500, which was agreed to.

As he was leaving the city hall Hermann made the following statement to a representative of the Associated Press:

"This is the old story. For more than two years these charges have been paraded in the public press. During all this time I have been ready to meet them and stand ready to meet them in this case. They are absolutely untrue and without foundation."

Alfalfa at Geer & Cummins.

LIVER TROUBLES

"I find Theford's Black-Draught a good medicine for liver-diseases. I cured my son after he had spent \$100 with doctors. It is all the medicine I take."—Mrs. "CORNELIA MARTIN, Parkersburg, W. Va.

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