

TOWN OF WHITNEY

A limited number of lots will be sold to bona fide building purchasers. No boom. Let your eyes and foresight be your judge. The cars will be running into Whitney by December 10.

Don't overlook a good thing. The coming town at the western terminus of the Sumpter Valley Railroad.

Building Has Actually Commenced

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MINING TAXATION DISCUSSION.

Idaho Mining Man Says They Will Have to Go Into Politics.

Yesterday afternoon one of the best known and shrewdest mining men of the state was talking in the rotunda of the Capitol hotel, the theme of his conversation being the recent decision of the Supreme court regarding the taxation of patented mining claims.

"Patented mining property should be taxed," said he, "but whether or not this decision is too far reaching is a question to be decided. I think it is. For instance, is it right for an assessor, who in nine out of ten cases, knows nothing of mining, to come to my property and make an arbitrary assessment and compel us to pay. What basis will he go on? Will he take the output gross, or the net profit—or will he take what some one says the property is worth? To properly assess a mine will be practically impossible, because it is the most fluctuating business in the world. This year the Never Miss mine may make a profit of \$5000, while the Never Hit may operate at as much of loss; and yet next year these conditions may be exactly reversed. As this is true, the question to be decided is, how will they tax these properties?"

"The mining men of Idaho must get together for the purpose of influencing legislation of a nature to do justice to the owners of patented mining property. Mines are patented for two specific purposes. The first and most important is to prevent any possibility of question as to ownership; the other to avoid the \$100 per year assessment work required by law. The first cause is the influence behind the patenting of properties by the large operators—they don't consider the assessment work any hardship. Now, if this decision is so far reaching as to allow assessors to "exercise their judgment" in taxing patented properties, there will be

no more patenting. It will absolutely stop it.

"Again, there is no good reason for taxing a property as per its output, while there are many for not doing so. The people of Idaho who have output want nothing but what is right—they want a fair shake—they want to do as much in proportion as any one else, but they do not want to do more. You take the taxation on a basis of production, and you tax a hundred properties and let a thousand go free. Idaho is too young a state to begin such methods. It is different in Colorado, for instance, where you can get to almost any of the camps in a palace car, and where there are a great many big dividend payers. Here there are few. Here we are just getting on our feet in quartz mining. Here we lack the means for general development throughout the state. Here we must have outside capital in order to proceed.

"Now, the law has been \$100 worth of work per year on all unpatented mining properties. Why would it not be a good plan to fix a single standard for patented mining properties—\$50 or \$100 per year for each claim? Be fair, wouldn't it? You take it in a section where they have had labor troubles, like the Couer d'Alenes for instance—would it not be the easiest thing in the world for the union miner who has been elected assessor to put an exorbitant estimate on the value of one of these mines, and compel payment of taxation on such a basis? Surely, and it would be far from just. If a fixed charge were made it would be just, and prevent any possibility as suggested.

"Something of this nature must be done, else the mining men of the state would be compelled to go into politics. Without any egotism, I think I am safe in saying that in many counties of the state the large operators could select and elect the assessor. We do not want to do anything of the sort. We are willing to pay taxes.

We recognize the fact that it is our duty, but we do not wish to be at the mercy of absolutely incompetent men—and we won't be. This is a matter presenting many knotty problems, but they will eventually be satisfactorily settled, I am satisfied. What is necessary now and till the legislature meets is to think over the matter carefully and arrive at a conclusion which will be just to all concerned."

Scenic Line of the World.

For an enjoyable trip east, take the Denver & Rio Grande railroad, Scenic Line of the world. Three daily trains between Denver, Colorado Springs, Pueblo and all eastern points, and all points on the Pacific coast. Most magnificent scenery on this continent. The leading feature in connection with the trip is that the through trains pass through the scenic attractions of the Rocky mountains in Colorado by daylight, thus affording passengers a cool, pleasant and enjoyable ride, free from dust and the annoyances experienced via other lines. Superb dining car service on all through trains. Service a la carte, pay for what you order. Through standard and tourist sleepers. Stopovers allowed on all classes of tickets anywhere between Ogden and Denver. Call on your nearest ticket agent for tickets, rates and all information, or address,
CB NICHOL.,
General Agent, Portland, Ore.

ESTRAY NOTICE.

There came to my place Monday, December 3, two stray work horses. One is a gray horse with hook and anchor brand on left shoulder; the other a brown horse with a square and letter V joined at angle, on left shoulder. Owner can apply at my ranch, Alder Springs, Baker county, and secure the property by proving ownership and paying expenses incurred.
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