

**TAXATION OF MINES.**

**Test Case Now in the Courts Over in Washington.**

Mining interests in the state of Washington are just now at war with assessors. Mining men insist that mining property be assessed as other real estate, but assessors decline to do so, and have sent in their reports assessing mining properties at the full rate the stock is selling for on the market. Judge Neal, of Ferry county, has rendered a decision upholding the assessor, and now the case is in the supreme court. Several companies joined issue and made a test, resulting as above, and will continue the case in the higher courts.

The plaintiffs contended that the assessment for the purpose of taxation was illegal on account of the methods employed by Assessor Andrew Casey in fixing the valuation of the property owned by the respective companies. Instead of basing this valuation upon a true and fair estimate of real value, as required by law, they claim the valuation was actually based upon the selling price of the stock of the various mines, and that as a result an excessive valuation was placed upon their property.

Evidence was introduced for the purpose of showing that in listing town lots and other real estate not held for mining purposes the valuation was placed at one-half the selling price. The selling price is made the test of a fair and true valuation by statute in the case of all real estate.

The constitutional provision requiring uniformity and equality of taxation is claimed to have been violated by the assessment of one class of real estate at half the market price while another class is assessed at the full market price.

The defense produced testimony to show that the assessor went upon each piece of property and used his judgment in making his valuation. The selling price of stock was but one element in arriving at a conclusion, and it was contended the assessor has the right to take all matters within his knowledge into consideration in arriving at a valuation. The defense also claimed the valuation of the property of the various corporations was not excessive.

It is certainly difficult to arrive at a fair value of a prospect or mine, either, for that matter, and unless the state makes some equitable adjustment of the laws governing mining interests, contentions will certainly arise, causing considerable litigation.

Similar laws to those existing in the state of Montana should be passed by each state legislature. In that state no litigation is possible, and every mining man or company seems pleased, or rather no objections are offered as to taxation. Montana levies an assessment of two per cent on the net output of every mine. In addition the surface is assessed at the rate of five dollars per acre. Surface improvements are valued and taxed as in other cases. This system equalizes the burden of taxation and causes it to be levied where it belongs. Mining must be encouraged, as it means the expenditure of large amounts of money in an endeavor to make values where none would exist otherwise. The government's system of exempting from taxation unpatented property is a wise one, and each state should pass such laws as will tend to promote an industry of so great an importance as mining, instead of surrounding it with obstacles almost insurmountable.—Western Mining World.

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it will pay you to write us. If you haven't time to communicate with us, tell the agent from whom you purchase your ticket that you want to travel by the way of the Illinois Central, and you will never regret the trip. If any of your relatives or friends in the east are coming west while the low rates are in effect, write us about them, and we will see that they get the lowest rates with the best service. Through tourist cars, free reclining chair cars—in fact all the latest conveniences known to modern railroading. For particulars regarding rates, time, service, stop-overs, different connection and routes, etc, call on or address, B. F. TRUMBULL, Com'l. Agt. 142 Third street, Portland, Oregon.

**ANOTHER REDUCING PROCESS.**

**Many People Experimenting With One Treatment.**

Few people realize what a number there are of appliances to simplify and increase the efficiency of concentrating, milling and by various devices lead to the cheaper treatment of gold and silver ores. Only a few of these ever reach the mining fields of the west, but in looking over the scientific journals one is almost amazed at the countless numbers of such things put upon the market. Slathers of them don't get very far from the workshops of the producers. Rarely does one come up to the requirements of the mines. But inventive minds continue to experiment. One of these days there will prance out of the multitude a man with a machine and a system that will make a stir among the producers of mineral and possibly upset all the operators of the present day.

It may be that Emil A. F. Schultze, whose name implies German extraction, a resident of Baltimore, has struck just the thing wanted. He has spent the last five years in completing a new system for the reduction of gold and silver ores. His patent covers the reducing of ores of a complex composition, to lower or simpler combination, thus allowing a larger yield by subsequent treatment of friction and separation.

Here is the outfit he proposes to use: The apparatus consists of a furnace subdivided into an upper, or ore, and a lower, or fuel, chamber, with suitable contrivance to introduce atmospheric oxygen and hydrogen. By the use of the two latter all sulphurated ores are first converted into sulphates and then deprived of their sulphur and converted into hydrogen and leaves the ores in a metallic state. The charge will assume the consistency of a spongy mass, in which the minute particles of gold and silver are exposed and can be thoroughly extracted by any of the present methods of handling. It will be seen that it does not extend to the recovery of the metals, but simply prepares the ores for easy extraction. Mr. Schultze states that the advantage of this process of chemical trituration is in the absence of expensive crushing, stamping and roasting machines. The apparatus is portable and can be transferred from mine to mine. The crude ore is broken up in the line of cleavage, exposing the smallest particles of precious metals. Charcoal can be used where coke and fuel are not obtainable. The cost of construction, wear and tear, labor and fuel is reduced to a minimum.

It seems to resolve itself into a cheap mode of concentration, cleaning out the waste and leaving the metals in small bulk to be managed by any method adapted to getting out the gold and silver. By the description, the apparatus can be packed or carried in a wagon to different mines in a district, put to work on dump or sorted ores and in a short time will prepare them for easy manipulation. Like most improvements brought out, it is designed to cover only

a small part of the mining necessities. Again, it may work very well by laboratory test in Baltimore, but when confronted by the needs of the big mining fields out here, it may fall down altogether.—Butte Inter Mountain.

**TIMBER LAND, ACT JUNE 3, 1878.—NOTICE FOR PUBLICATION.**

United States Land Office, La Grande, Oregon, July 25, 1902. Notice is hereby given that in compliance with the provisions of the act of congress of June 3, 1878, entitled "An act for the sale of timber lands in the states of California, Oregon, Nevada and Washington Territory," as extended to all the Public Land states by act of August 4, 1892.

MELVIN W. SADDLER, of Des Moines, county of Polk, state of Iowa, has this day filed in this office his sworn statement No. 1300, for the purchase of the e 1/2 sec 1/4, nw 1/4 sec 1/4, ne 1/4 sec 1/4 of section No. 22 in township No. 11 south, range No. 35 E.W.M., and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish his claim to said land before the Register and Receiver of this office, at La Grande, Oregon, on Monday, the 10th day of November, 1902.

He names as witnesses: Francis G. Connelly, Thomas Tweet, of The Dalles, Oregon; Frank Englen, of La Grande, Oregon; V. R. Mead, of Sumpter, Oregon. Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 10th day of Nov., 1902. E. W. BARTLETT, Register.

**TIMBER LAND, ACT JUNE 3, 1878.—NOTICE FOR PUBLICATION.**

United States Land Office, La Grande, Oregon, July 17, 1902. Notice is hereby given that in compliance with the provisions of the act of congress of June 3, 1878, entitled "An act for the sale of timber lands in the states of California, Oregon, Nevada and Washington Territory," as extended to all the Public Land states by act of August 4, 1892.

JOANNA E. TRUE, of Pullman, county of Whitman, state of Washington, has this day filed in this office her sworn statement No. 1241 for the purchase of the sw 1/4 of section No. 21 in township No. 11 south, range 7 o. 15 E.W.M., and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish her claim to said land before the Register and Receiver of this office at La Grande, Oregon, on Tuesday, the 21st day of October, 1902.

She names as witnesses: Rowena Windus and Harry E. True, of Pullman, Washington; William D. Arnold, of La Grande, Oregon, and V. R. Mead, of Sumpter, Oregon. Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 21st day of October, 1902. E. W. BARTLETT, Register.

**TIMBER LAND, ACT JUNE 3, 1878.—NOTICE FOR PUBLICATION.**

United States Land Office, La Grande, Oregon, July 21, 1902. Notice is hereby given that in compliance with the provisions of the act of Congress of June 3, 1878, entitled "An act for the sale of timber lands in the States of California, Oregon, Nevada, and Washington Territory," as extended to all the Public Land States by act of August 4, 1892.

CHARLES O. MERRELL, of Pullman, county of Whitman, state of Washington, has this day filed in this office his sworn statement No. 1300, for the purchase of the e 1/2 sec 1/4, sw 1/4 sec 1/4, se 1/4 sec 1/4 of Sec. No. 12 in Tp. No. 12 S., R. No. 35 E.W.M., and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish his claim to said land before the clerk of the Supreme Court at his office at Pendle on, Oregon, on Friday, the 14th day of November, 1902.

He names as witnesses: Joshua M. Palmerton, Minnie Spaulding, Alfred R. Windus, of Pullman, Wash., and William J. Windus, of Colfax, Wash. Any and all persons claiming adversely the above described lands are requested to file their claims in this office on or before said 14th day of November, 1902. E. W. BARTLETT, Register.

**NOTICE OF APPLICATION FOR PATENT.**

Mineral Application No. 247. Mineral Survey No. 303. United States Land Office, La Grande, Oregon, July 30, 1902.

Notice is hereby given that in pursuance of the United States Mining Laws, A. W. Ellis, whose post-office address is Sumpter, Baker county, Oregon, has made application for patent for 37.60 acres of placer ground embracing the "Meadow" and a portion of the "No Name" placer claims, situated in no-organized mining district, Baker county, state of Oregon, described as follows, to-wit:

**MEADOW PLACER.** Beginning at Cor. No. 1, identical with 1/2 cor. to Sec. 29, T. 9 S., R. 37 E., W. M., thence south 89° 55 min. west 660.7 ft. to Cor. No. 2; thence north 12° 12 min. west 660.6 ft. to Cor. No. 1; thence south 81° 0 min. east 661.2 ft. to Cor. No. 4; thence south 19° 37 min. east 578.0 ft. to Cor. No. 1, the place of beginning.

**A PORTION OF NO NAME PLACER:** Beginning at Cor. No. 1, whence the 1/2 Cor. to Sec. 29, T. 9 S., R. 37 E., W. M., bears north 89° 55 min. east 660.7 ft., thence south 89° 55 min. west 660.6 ft. to Cor. No. 2; thence north 12° 12 min. west 660.6 ft. to Cor. No. 1; thence south 81° 0 min. east 661.2 ft. to Cor. No. 4; thence south 19° 37 min. east 578.0 ft. to Cor. No. 1, the place of beginning, containing 37.60 acres, an 1/2 forming a portion of the SW 1/4, Sec. 29 in Township 9 S., R. 37 E.W.M.

The locations of these claims are recorded in the office of the Recorder of Conveyances in Baker county, Oregon, as follows, to-wit: "Meadow" Placer on page 64 Vol. G, the "No Name" Placer on page 62 Vol. G, records of Placer Locations. Adjoining claims are Sumpter Placer Mine, J. D. Young Co. Placer Mine, Natchez Placer Mining Claim and unknown claims. Any and all persons claiming adversely any portion of said mines or surface ground are required to file their adverse claims with the Register of the United States Land Office, at La Grande, in the state of Oregon, during the sixty days period of publication hereof, or they will be barred by virtue of the provisions of the Statutes. E. W. BARTLETT, Register.

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