TAXING MINES.

Equitable System Which Would Operate as Stimulus to Production.

Many western states are especially interested in the taxation of mines. The question has been anxiously discussed for many years, particularly in Colorado. No very satisfactory results have followed from all these years of discussion because the legislatures have not been guided in their deliberations and enactments by any rational scientific principle. The somewhat natural but mistaken, though almost universal practice of taxing wealth has been the prevailing idea. The farmers throughout the west have been intent on taxing wealth, and taxing banks, the common depositories of money.

They have almost taxed banks out of existence to their own most serious inconvenience and loss.

Influenced by this mistaken idea of taxing wealth wherever it is found there is a disposition to impose a tax on mines proportioned to the gross output. In defence of this proposition it may be urged that it is in principle identical with the much favored income tax, though that is declared to be unconstitutional. It might even be levied with more justice and equality than the income tax; for it is easier to ascertain the output of a particular mine than to find out the income of a millionaire.

But the taxation of the gross output of a mine would be all right if you desired to discourage the output, and reduce it. Tax dogs and there will be fewer dogs. Tax the gross output of mines and it is absolutely certain that in any state where a tax is imposed the total output of mines will be less. It is said that in Colorado many of the less productive mines have been forced to cease operation as a result of taxation. This is doubtless true to some extent universally for the direct influence of taxation is to discourage enterprise.

In discussing this question and arguing against the taxation of the gross output, a western paper says, "If the miner were taxed on the net, then, and only then, would some semblance of fairness be approached, so far as he is concerned." To some extent this is no doubt so, but even the same principle of discouragement would operate. A miner might be deterred by fear of taxation from adopting improvemeents or making outlay which would increase the net result of his mine. He might conclude that the increase in taxation would be too great for the risk and trouble and cost of improvement which otherwise he would not hesitate to adopt. It may be taken as an TIMBER LAND, ACT JUNE 3, 1878. - NOTICE FOR axiom in taxation of universal and invariable application that you cannot tax wealt in any form and in any manner without disrcouraging its production.

A nearer approveh to fairness and equality in taxation even than that of taxing the net product of a mine would be that of taxing its annual value. While this method would be strictly just between miner and miner, would operate as a positive stimulus to production, and consequently to the general enrichment of the state.

A miner, under the influence of a tax on the annual value of his mine, would be induced to make the very

best of it, and to work it for all it was worth. He would not hold it idle, nor be deterred from adopting improvements and making necessary outlays. Under the influence of this encouragement, production in a thousand mines would be likely to increase and mines otherwise allowed to remain idle might be operated. Under such a policy taxation would cease to be a detriment and would become a powerful stimulus to wealth production. -Journal for Investors.

Timber and Homestead Filings.

Timber and homestead filings, as well as final proofs, can be made before Charles H. Chance, United States Commissioner, office in First National Bank of Sumpter building, Sumpter, thus saving applicants expense of a trip to La

The celebrated Gund's-"the beer of good cheer"-always on draught at Dunphy's The Club.

Mining deeds for sale at this office.

NOTICE FOR PUBLICATION.

Department of the Interior, y United States Land Office, La Grande, Oregon, March 6, 1903.

Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before Charles H. Chance, U. S. Commissioner, at Sumpter, Oregon, on May 18, 1903, viz. H. E. No. 9495.

EDWARD

of Whitney, Oregon, for the swit swit section 26, s e it section 27 and n is n e it section 34, township to S. R. 16 E w. M. He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz: Burion Miller, David B. Fisk, Marshall K. Young, and John C. McHenry, all of Whitney, Oregon.

E. W. BARTLETT, Register.

NOTICE FOR PUBLICATION.

Department of the Interior, Land Office at La Grande, Oregon, Feb. 7, 1903.

Notice is hereby given that the following-named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before George F. Ward, U. S. commissioner at Canyon City, Oregon, on April 6, 1903, viz: H. E. No. 7803.

PATRICK FINLAN,

PATRICK FINLAN,
of Austin, Oregon, for the w ½ n e ½, s e ½ n e ½
Sec. 10, s w ½ n w ½ Sec. 20, Tp. 11 S., R. 13 EWM.
He names the following witnesses to prove his continuous residence upon and cultivation of said land,
viz: John S. Gutridge, Lewis Hess, John Kelly, of
Prairie City, Oregon; and G. W. Dart, of John Day,
Oregon.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE J. 18+8.-NOTICE FOR

United States Land Office, La Grande, Oregon, Jan. 27, 1903.

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, Novada and Washington Territory," as extended to all the Public Land states by act of August 4, 189s,

WILLIAM HILL,

WILLIAM HILL,

of McEwen, county of Baker, state of Oregon, has
this day filed in this office his sworn statement No.
top for the purchase of the n e & n e &, of
section No. 25, in township No. 10 south, range No.
17 EWM, and will offer proof to show that the land
sought is more valuable for its timber or stone than
tor agricultural purposes, and to establish his claim to
said land before A. B. Combs Jr., county Clerk of
Baker county, at Baker City, Oregon, on Friday,
the 17th day of April, 1201.

He names as witnesses: Peter Hogenson, Joseph
Nellson and Rutherford B. Halstead, of McEwen,
Oregon, and Louis J. Lewis, of Baker City, Oregon,
Any and all persons claiming adversely the abovedescribed lands are requested to file their claims in
this office on or before said 17th day of April, 1901.

E. W. BARTLETT, Register.

PUBLICATION.

United States Land Office, La Grande, Oregon, Jan. 27, 1903. Notice is hereby given that in compliance with the provisions of the act of congress of June 3, 1878, en-titled "An act for the sale of timber lands in the states of California, Oregon, Nevada and Washington Ter-ritory," as extended to all the Public Land states by

ALBIN SELIN.

ALBIN SELIN,
of Sumpter, county of Baket, state of Oregon,
has this day filed in this office his sworm statement
No 1900, for the purchase of the swk nwk, w/s swk
and sek swk of sec No. so in township No. 11 south,
range No. 18 E w M. and will offer proof to shout
hat the land sought is more valuable for its
timber or stone than for agricultural purposes, and
to establish his claim to said land before Chas. H.
Chance, U. S. Commissioner, at Sumpter, Oregon,
on Friday, the 17th day of April, 1901.
He names as witnesses: William A. Green, Van
Rennselaer Mead, Edward Reed, Ralph Mead, all of
Sumpter, Oregon.
Any and all persons claiming adversely the abovedescribed lands are requested to file their claims in
this office on or before said 17th day of April, 1904.
E. W. BARTLETT, Register.

PUBLICATION.

United States Land Office,
La Grande, Oregon, Jan. 22, 1001.

Notice is hereby given that in compliance with the provisions of the act of congress of June 1, 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, 1802.

JOEL G. SHANNON.

of Sumpter, country of Baker, state of Oregon, has this day filed in this office his sworn statement No. 1856, for the purchase of the nels of sec. No. 10 in township No. 11 south, range No. 28 8WM, 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 Chas. H. Chance. U. S. Commissioner at Sumpter, Oregon, on Wednesday, the 13th day of April, 1003.

April, 1903.
He names as witnesses: Van Rensselaer Mead William A. Green, Edward Reed, and Ralph Mead William A. Green, Edward Research all of Sumpler, Oregon.

Any and all persons chaining adversely the above described lands are requested to file their claims in this office on or before said 15th day of April, 1901.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 1, 18:8-NOTICE FOR PUBLICATION.

United States Land Office.
La Grande, Oregon, Jan. st. soot
Notice is hereby given that in compliance with the
provisions of the act of Congress of June 1, 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, 1898.

JOSEPH RYAN,

JOSEPH RYAN,
of Sumpter, county of Baker, State of Oregon, has this day filed in this office his sworn state, ment no 1870, for the purchase of the 18 1/2 set of section No. 18, and n 1/2 n e 1/2, of section No. 19 in township No. 11 South, range No. 17 II 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 Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Thursday, the oth day of April, 1901.
He names as witnesses: Timothy J. Ryan, Robert Patterson, Peter Soards and Daniel Rogers, all 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 up thay of April, 1903.

E. W BARTLETT, Register.

TIMBER LAND, ACT JUNE 3. 1878.-NOTICE FOR PUBLICATION.

United States Land Office,
La Grande, Oregon, Jan. 21, 1991.
Notice is hereby given that in compliance with the provisions of the act of congress of June 1, 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.

TIMOTHY J. RYAN.

TIMOTHY J. RYAN, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement. No. 1878, for the purchase of the n w ¼ of section No. 9 in township No. 11 south, range No. 12 EWM, 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 Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Thursday, the oth day of April, 1903.

He names as witnesses: Joseph Ryan, Robert Patterson, Peter Soards, and Daniel Rogers, all 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 9th day of April, 1904.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 3, 1878-NOTICE FOR PUBLICATION.

United States Land Office,
La Grande, Oregon, Jan. 27, 1903.

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, 1808.

JAMES W. LONG

JAMES W. LONG

of Dayton, county of Columbia, state of Washington, hasthis day filed in this office his sworn statement to topic, for the purchase of the nely of section No. 10, in township No. 11 south, range No. 18 EWM, 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 Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Friday, the 17th day of April, 1901. He names as witnesses: Van Rennselaer Mead William A. Green, Raiph Mead, and Joel G. Shannon, all 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 17th day of April, 1903.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 1, 1878.-NOTICE FOR PUBLICATION.

United States Land Office,
La Grande, Oregon,
February 9th, 1901.

Notice is hereby given that in compliance with the
provisions of the act of Congress of June 1, 1876,
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.

ROSÉ A CALL,

ROSÉ A CALL,
of Sumpter, county of Baker, state of Oregon, has
this day filed in this office her sworn statement No.
1975, for the purchase of the w ½ s e ½, section
No. 6, and n½ ne ½ of section No. 7, in township
No. 10 south, range 37 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 Charles H. Chance, U. S. commissioner, at
Sumpter, Oregon, on Saturday, the 9th day of
May, 1903.
She names as witnesses: Eugene Brown,
Thomas Moore, Melvin Clark and Cornelius S. Van
Duyn all 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 9th day of May,
1903.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 3, 1878.-NOTICE FOR | TIMBER LAND, ACT JUNE 1, 1846-NOTICE

United States Land Office,
La Grande, Oregon, March 11, 1001-)
Notice is hereby given that in compliance with the provisions of the act of congress of June 1, 1848, 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, 1804,

ALEXANDER S. WATT.

of Sumpter, county of Baker, state of Oregon, has
this day filed in this office his sworn statement No.
soos, for the purchase of the el, nwk and lots I and s
of section No. 19 in township No. 11 south, range No.
8 EWM, and will offer proof to show that the land
sought is more valuable for its limber or stone than
for agricultural purposes, and to establish his claim
to said land before Chas. H. Chance, U.S. Commissioner, at Sumpter, Oregon, on Saturday, the 6th
day of June, 1903.

He names as witnesses: Van Rennselaer Mead,
William A. Green, Ralph Mead, and James Collins,
all of Sumpter, Oregon.

Any and all persons claiming adversely the abovedescribed lands are requested to file their claims in
this office on or before said 6th day of June, 1903.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 1, 1848 -NOTICE

United States Land Office.

La Grande, Oregon, March 14, 1903.

Notice is hereby given that in compliance with the provisions of the act of Congress of June 3, 1874, 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, 1898.

ANNA WEIGAND.

ANNA WEIGAND,
of Bourne, county of Baker, state of Oregon,
has this day filed in this office her isworn statement No, soor, for the purchase of the w's nw's and
ne's n w's and n w's n e's of saction No, st, in
township No. 11 south, range No. 28 E W M,
and will offer proof to show that the land
sought let more valuable for its timber or stone than
for agricultural purposes, and to establish her claim
to said land before Chas. H. Chance, U. S. commisstoner at Sumpter, Oregon, on Saturday, the 6th day
of June, 1003.
She names as witnesses: Van Rennselaer Mead,
and William A. Green, of Sumpter, Oregon; Frank
Zerlaut and Henry S. Morr son, of Bourne, Oregon,
Any and all persons claiming adversely the abovedescribed lands are requested to file their claims in
this office on or before said 6th day of June,
1003.

E. W. BANTLETT, Register.

TIMBER LAND, ACT JUNE 3, 1878,-NOTICE FOR PUBLICATION.

United States Land Office,
Sumpler Oregon, March 4, 1901.

Notice is hereby given that in compilance with the
provisions of the act of congress of June 1, 1878, and
titled "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, 1828.

SAMUEL A BERNESSER.

SAMUEL A BERNESSER.

of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement too. 2019, for the purchase of the set mwy, and ne's sw's and w's set of section No. 20, in township No. 11 S., range No. 18, E. WM, 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 Chas. H. Chance, U. S. commissioner, at Sumpter, Oregon, on Monday, the 19 h day of May, 1201.

He names as witnesses: Van Rensselaer Mead, Willam A Green, George Wright, Sr., and Raiph Mead, all 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 19th day of May, 1201.

E. W. BARTLETT, Register.

TIMBER LAND, ACT JUNE 3, 1878.-NOTICE FOR PUBLICATION

United States Land Office,
La Grande, Oregon, March 14, 1991.

Notice is hereby given that in compliance with the provisions of the act of congress of June 1, 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, 1894.

FRANK ZERLAUT.

of Bourne, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 100, for the purchase of the \$ \times \

TIMBER LAND, ACT JUNE S, 1878.- MOTICE FOR PUBLICATION.

United States Land Office, La Grande, O egon, March 16, 1901

March 16, 1901. 1

Notice is hereby given that in compliance with the provisions of the act of congress of June 3, 1874, 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, 1894.

LOMN G. E. VEACEE.

JOHN G. F. YEAGER, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 2100 for the purchase of the e ½ s w ½ and lots 3 and 4 of section No. 10, in township No. 13 south, range No. 18 E w m, and will offer proof to show that the land sought is more valuable for its timber or stone than for agriculturable for its timber or stone than for agriculturable for Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Monday, the 8th day of June, 1993.

June 1993.

He names as witnesses: Van Rennselaer Mead, William A. Green, Ralph Mead, George Wright, Sr., all 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 8th day of June, 1901.

E, 'V. BARTLETT, Register.