

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.

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.

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.

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 improvements or making outlay which would increase the net result of his mine.

A nearer approach 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, it 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 Grande.

The celebrated Gunds—"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, 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 A. WREN, of Whitney, Oregon, for the sw 1/4 section 26, s 2 e 1/4 section 27, and n 1/2 n e 1/4 section 34, township 10 S., R. 16 E. W. M. He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz: Burton 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, United States Land Office, 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. 7993.

PATRICK FINLAN, of Austin, Oregon, for the w 1/2 n e 1/4, s e 1/4 n e 1/4 Sec. 19, s w 1/4 n w 1/4 Sec. 20, Tp. 11 S., R. 15 E. W. M. He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz: John S. Guiridge, Lewis Hess, John Kelly, of Prairie City, Oregon; and G. W. Dart, of John Day, Oregon. 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, 1892,

WILLIAM HILL, of McEwen, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 1970, for the purchase of the n e 1/4 n e 1/4, of section No. 25, in township No. 10 south, range No. 17 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 A. B. Combs Jr., County Clerk of Baker county, at Baker City, Oregon, on Friday, the 17th day of April, 1903. He names as witnesses: Peter Hogenson, Joseph Neilson and Rutherford B. Halstead, of McEwen, Oregon, and Louis J. Lewis, of Baker City, 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 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, 1892,

ALBIN SELIN, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 1909, for the purchase of the sw 1/4 nw 1/4, w 1/2 sw 1/4 and se 1/4 sw 1/4 of sec. No. 20 in township No. 11 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 agricultural purposes, and to establish his claim to said land before Charles H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Friday, the 17th day of April, 1903. He names as witnesses: William A. Green, Van Rensselaer Mead, Edward Reed, Ralph 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 17th day of April, 1903. 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, 1892,

JOEL G. SHANNON, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 1896, for the purchase of the ne 1/4 sec. No. 19 in township No. 11 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 agricultural purposes, and to establish his claim to said land before Chas. H. Chance, U. S. Commissioner at Sumpter, Oregon, on Wednesday, the 15th day of April, 1903. He names as witnesses: Van Rensselaer Mead, William A. Green, Edward Reed, and Ralph 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 15th day of April, 1903. 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, 1892,

JOSEPH RYAN, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 1870, for the purchase of the s 1/2 se 1/4 of section No. 8, and n 1/2 n e 1/4 of section No. 17 in township No. 11 South, range No. 17 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 Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Thursday, the 9th day of April, 1903. 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 9th day of April, 1903. 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, 1892,

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 1/4 of section No. 9 in township No. 11 south, range No. 17 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 Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Thursday, the 9th 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, 1903. 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, 1892,

JAMES W. LONG, of Dayton, county of Columbia, state of Washington, has this day filed in this office his sworn statement No. 1910, for the purchase of the ne 1/4 section No. 20, in township No. 11 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 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, 1903. He names as witnesses: Van Rensselaer Mead, William A. Green, Ralph 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 3, 1878.—NOTICE FOR PUBLICATION.

United States Land Office, La Grande, Oregon, February 9th, 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, 1892,

ROSE 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 1/2 s e 1/4, section No. 6, and n 1/2 n e 1/4 of section No. 7, in township No. 10 south, range 17 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 PUBLICATION.

United States Land Office, La Grande, Oregon, March 11, 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, 1892,

ALEXANDER S. WATT, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 2008, for the purchase of the e 1/2 nw 1/4 and lots 1 and 2 of section No. 19 in township No. 11 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 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 Rensselaer Mead, William A. Green, Ralph Mead, and James Collins, 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 6th day of June, 1903. E. W. BARTLETT, Register.

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

United States Land Office, La Grande, Oregon, March 12, 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, 1892,

ANNA WEIGAND, of Bourne, county of Baker, state of Oregon, has this day filed in this office her sworn statement No. 2027, for the purchase of the w 1/2 nw 1/4 and ne 1/4 n w 1/4 and w 1/2 n e 1/4 of section No. 28, in township No. 11 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 agricultural purposes, and to establish her claim to said land before Chas. H. Chance, U. S. Commissioner at Sumpter, Oregon, on Saturday, the 6th day of June, 1903. She names as witnesses: Van Rensselaer Mead, and William A. Green, of Sumpter, Oregon; Frank Zerlaut and Henry S. Moore, son, of Bourne, Oregon. Any and all persons claiming adversely the above-described 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 3, 1878.—NOTICE FOR PUBLICATION.

United States Land Office, Sumpter Oregon, March 4, 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, 1892,

SAMUEL A. BERNESSE, of Sumpter, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 2037, for the purchase of the se 1/4 nw 1/4, and ne 1/4 sw 1/4 and w 1/2 se 1/4 of section No. 20, in township No. 11 S., 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 agricultural purposes, and to establish his claim to said land before Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Monday, the 19th day of May, 1903. He names as witnesses: Van Rensselaer Mead, William A. Green, George Wright, Sr., and Ralph 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, 1903. E. W. BARTLETT, Register.

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

United States Land Office, La Grande, Oregon, March 12, 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, 1892,

FRANK ZERLAUT, of Bourne, county of Baker, state of Oregon, has this day filed in this office his sworn statement No. 2006, for the purchase of the s w 1/4 of section No. 21 in township No. 11 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 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 Rensselaer Mead, and William A. Green, of Sumpter, Oregon; Henry S. Morrison and Anna Weigand, of Bourne, Oregon. Any and all persons claiming adversely the above-described 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 3, 1878.—NOTICE FOR PUBLICATION.

United States Land Office, La Grande, Oregon, March 16, 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, 1892,

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 1/2 s w 1/4 and lots 3 and 4 of section No. 19, in township No. 11 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 agricultural purposes, and to establish his claim to said land before Chas. H. Chance, U. S. Commissioner, at Sumpter, Oregon, on Monday, the 8th day of June, 1903. He names as witnesses: Van Rensselaer 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, 1903. E. W. BARTLETT, Register.