

The Santiam News

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OREGON'S UNJUST TAX COLLECTOR LAW.

Here is the opinion of Attorney General Crawford in the Clackamas county taxation case:

"Section 3682 of Lord's Oregon Laws, as amended by Chapter 184, laws of 1913, pages 334 and 335, provides that for all taxes not paid on the first of April next, you collect 1 per cent per month interest. The penalty or interest for not paying on the first of April is 1 per cent each month for five months, to wit up to the first day of September then for all taxes that are not paid at that time, the 1 per cent per month is added up to September 1; then there must be added 10 per cent penalty. After the addition of the penalty, the interest still accrues at the rate of 1 per cent a month until paid or at the rate of 12 per cent annum as stated in the act itself. To summarize: First—Taxes are all due April 1. If none are paid add 1 per cent a month until September. Second—If half are paid April 1, add 1 per cent a month on the other half, until September 1. If any remain unpaid after September 1, after adding the 1 per cent per month on the same for the five months to September 1, you must add 10 per cent penalty and after that the amount draws interest at 12 per cent per annum until paid."

The above is the result of an inquiry made recently by the editorial department of The Statesman, directed to the state house reporter of this paper.

The intention does not seem to the writer entirely clear on that point, but the inference is that on September 1st a 10 per cent penalty is to be added, to both the principal sum unpaid and the interest thereon, whether the taxpayer shall have paid half on or before April 1st, or nothing at all. Or does the 10 per cent penalty of September 1st apply only to the principal sum and not to the accrued interest?

There seems no doubt that, after September 1st the whole draws 1 per cent per month, including the penalty and the accrued interest.

The writer remembers when this law was being considered by the legislature and he is certain that a number of the legislators intended that there should be no interest on the second half of the taxes if they should be paid on September 1st.

There should be none. If that was not the intention of the legislature, why was it stipulated that half the taxes might be paid April 1st?

Why anything about that? The old law had allowed half to be paid April 1 and the other half October 1, without any interest charge.

The Statesman believes there should be still more time allowed for the payment of taxes—that quarterly payments, at the farthest should be allowed, or even monthly payments.

What good does it do the state and the counties to pile up a huge sum once a year, taking the money out of circulation?

The money would be much better in circulation, giving employment to labor and furnishing the sinews of war to commerce in all directions.

And the present system is a fine upon the smaller and poorer taxpayers. They should be favored instead of hampered. It would be better for all concerned.
—Salem Statesman.

Wayne Sturat the race man and commercial traveler was in town Thursday.

W E Greene the genial representative of the Blake McFall Co spent Tuesday night in town.

Shelburn items are unavoidably omitted this week.

Rivers Frozen Solid.
During several months of each year some of the great rivers of Siberia are frozen solid to the bottom, but the fishes imprisoned in the ice maintain their vitality and resume their active life when the ice melts in the spring.

Swedish Barber Shops.
In Sweden barber shops are as numerous as in the United States, and their owners take pride in keeping them neat and clean, but they are not as lavishly furnished as are most American shops.

Unexplored.
At least a quarter of the continent of Australia has never been explored. Its neighbor, New Guinea, the largest island in the world, is known only in small part, although it may be filled with undeveloped riches.

Jagielle University.
The University of Jagielle of Cracow, Poland, where Copernicus received his education, was founded in 1364 by the Polish king Kasimer the Great and endowed by a later Polish king, Jagielle, in 1400.

Leprosy.
Sir George Turner is reported to have said that, though leprosy is usually spread by contagion, most lepers are not nearly so dangerous to the public as a person suffering from consumption.

Very Judicious.
"They tell me he's a tightwad."
"Not exactly that, but he's judicious in his expenditures. He's prompt about paying the carfare, and that puts it up to you to pay for lunch."
—Pittsburgh Post.

Better Still.
"No woman knows how to drive a nail."
"And what of that? Every woman knows how to drive a man any way she wants him to go."
—Washington Herald.

It's Pretty Hard.
Teaching a calf to drink out of a pail is an elementary performance compared with some others. The most difficult feat is that of matching up a half worn coat with a new pair of trousers.
—Philadelphia Ledger.

An Eye to Safety.
"Captain," said a wealthy passenger, who was about to take his first trip across the ocean, "I understand this ship has got several water tight compartments."
"Yes, sir," was the reply.

"Captain," the passenger went on, decidedly, "I want one of those compartments. I don't care what it costs."
—London Telegraph.

Handel's Retort.
A vocalist of the eighteenth century called Gordon accused Handel of accompanying him badly and said if he did not change his style he would jump on the harpsichord and smash it. "Let me know ven you vill do dat," was the reply. "and I advertise. I am sure more people vill come to see you jump dan to hear you sing."

The Rev. Irl R. Hicks' 1914 Almanac. The Rev. Irl R. Hicks' 1914 Almanac is now ready and will be mailed prepaid for only 35c. Professor Hicks' fine Magazine, "Word and Works," for one year, and a copy of this Almanac for only one dollar. The plan lessons on astronomy, and the correct forecasts of storms, droughts, blizzards and tornadoes, make these publications a necessity in every home in America. Send to Word and Works Publishing Company, -3401 Franklin Avenue, St. Louis, Mo.

Bids Wanted

Notice is hereby given that the clerk of School Dist. No. 95 will receive sealed bids up to 12 o'clock noon, Feb. 21, for the delivery of the following on the school grounds at Scio: 30 cords of sound 2nd growth 4-ft fir; 15 cords of 4-ft or 2-ft grub oak; 5 cords of 16-inch or 4-foot cook stove wood, old fir or best 2nd growth. To be delivered not later than August 10, 1914. Anyone may bid on any one item or all three, but must deliver in full such items of the bid as are accepted.

The board reserves the right to reject any or all bids.

J F WESELY,
Clerk of Dist. No. 95.

Did the Best She Could.
"Hang it all, Helen, didn't you promise at the altar to love, honor and obey me?"
"Yes, dear."
"And didn't I positively forbid you to pay more than \$25 for a new hat?"
"Yes, dear, but I found I simply could not love or honor you if I obeyed you."
—Fun.

The Servian Wall.
The Servian wall was the first enclosing wall of ancient Rome and named for Servius Tullius, who is supposed to have built it. It was built against the cliffs of five of the famous hills of Rome, crossing the valleys between them at the narrowest part and reinforced at its weakest points by embankments and ditches.

MORAL EXCELLENCE.
Moral excellence is man's highest glory. Men everywhere and in all ages have rendered it their homage, but never more so than in the present time. Nothing in this age can take the place of it or atone for the want of it.—Rev. Dr. A. A. Wilts.

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