

Lebanon Express.

H. Y. KIRKPATRICK,
Editor - and - Proprietor

SOCIETIES NOT TAXED.

The supreme court will soon be called upon to decide an interesting and important question between the assessor of Multnomah county and the churches. Heretofore the assessor has omitted all church property from the rolls. In this way, thousands of dollars of property, which bring in large returns to the churches, have escaped taxation. In the same condition are the many benevolent institutions in the county. The new assessor has included in his list all such property, excepting only such as is used solely for church or charitable purposes—claiming this is the law. He has thus stirred up a huge hornet's nest, every hornet with a different appearance, but all bent in getting their stingers into the assessor, for daring to do his duty as the law provides. At first glance, the matter would seem to be of little moment either one way or the other. But a more careful inquiry will disclose the fact that these societies own a vast amount of property, some of which is used for the peculiar purposes for which the societies are formed, while a vast amount is leased at a large profit. Many thoughtful people claim, that so much of this property as is used, by each church, for instance, for a place of worship, should be free from taxation, while others claim that all property thus owned should be exempt. Others do not think any should be exempt. The assessor seems to be right and the court will likely sustain him. All property should bear its equal and just proportion of the necessary tax to be raised. Taxes are required to defray the expenses of maintaining the government, in order that equal protection to all men and all property may be assured. The more property a man or a society may have, the more desirous he or the society is for this protection. If no protection is given, then he who has most will likely lose most. Churches and other such institutions own more or less property. They are never backward in demanding ample protection from the government and they receive it as freely as the ordinary individual. Other people pay for it, then why not these societies, when they are but the aggregate of individuals? The wealth of individuals is taxed. When this wealth is contributed by these individuals and put into a corporation or society, the state still follows this same wealth with its tax lien. The wealth of churches is contributed by individuals. Then why should not the state still follow this same wealth with its tax lien? Of course, the argument is that the churches, with these other societies are a substantial public benefit, and should, for this reason not be taxed, for in that event their power for good would be lessened by the amount required in taxes. It can well be admitted, that churches and other societies do an immense deal of good. But can it be said, that this good is really a public good? No man can enter the membership of any church of his own right, but he must be admitted. Far less can a man of his own right become a member of the Masons or the Odd Fellows. There is no appeal to the law in case he is refused admission. Then these societies are not really public. It is claimed that churches and societies do much charity work. That is very true. But who ever heard of one denomination caring for the poor of another denomination, or of the Masons sitting up with sick Odd Fellows. Each church and society confines its charity very properly to its own members, and thus they are not really public benefactors. Of course the gospel that the churches preach is free, but the Giver of the gospel as ordered it from the beginning and the churches can take no credit for it. There is no desire to tax the gospel.

It is publicly rumored that jealousy, inflamed by idle gossip, actuated Mrs. Hannah in her attack upon Mrs. Hlatt, if indeed she is the guilty party. The jealousy was without cause, the report goes; but some one, who had escaped the fool-killer, wrote Mrs. Hannah letters that raised in her mind an unjust suspicion. This busy-body should be put in jail with the defendant. Such meddling people should not be at large. Untold and irreparable mischief is sometimes wrought by such people. There is trouble enough in the world without causing a naturally jealous woman to be crazed with unfounded suspicion against her husband.

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Final Account.

Notice is hereby given, that the undersigned executor of the estate of Moses Bland, deceased, has filed, with the clerk of the county court of Linn county, Oregon, his final account in the above named estate; and that the judge of said court has fixed Monday, the 4th day of November, 1905, at 11 o'clock a. m., of said day, at the county court room of said county, as the time and place for hearing objections, if any there be, to said account and the settlement of said estate. GEORGE H. BLAND, Executor of estate of Moses Bland, dec'd. This 28th day of Sept. 1905. SAM'L M. GARLAND, Atty. for Executor.

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A COURTEOUS EMPEROR.

New Zealand Joseph Joseph started the Dog or an American Woman.

Our Vienna correspondent, says the London News, learns from Lechl of the following incident, which is reported to have happened a few days before Emperor Joseph left that lovely mountain city for the maneuvers in Gailois. Two American ladies in Lechl have a maid with them who is a quadron, speaking very imperfect German, and whose duty it is to lead a beautiful little dachshund by a chain. When the ladies were out walking one morning the dog tore himself away and disappeared into a thicket. The girl guessed that the dog had entered private grounds, but jumped over the hedge and followed him. Suddenly an elderly officer stood before her and asked her what she was looking for. She told him and he said: "We must call him; that will bring him back faster than running after him. What is his name?" "Wallmann," was the reply. The officer took a silver whistle out of his pocket, and alternately called and whistled for the dog, who did not respond, though he was heard barking hoarsely in the distance. Then a forest guard came, and the officer told him to find the dog, and asking the quadron where the ladies lived told the man to take it to the hotel she named. He then bowed politely and went his way. The quadron asked the forest guard who the gentleman was. When he told her "that was our emperor," she left him to look for the dog by himself and ran back to tell the ladies. In the evening an imperial servant appeared at the hotel to ask whether the dog had been found.

ROUSED THE CAPITOL ECHOES.

An Unknown Vocalist Who Sang a Ballad in the Rotunda.

It happened during the long vacation, before congress convened, that an unknown lady strolled into the rotunda of the capitol. There was nobody about but the guide and a few tourists, and a couple of friends who were with the unknown suggested to her that she try the acoustics of the hall. At first she demurred, says the Washington Post, but the idea seemed to fascinate her. As she stood silent for a moment, as if waiting for her accompaniment, something in her easy pose suggested familiarity with the footlights. Then she lifted up her voice and sang—easily and unaffectedly as a bird—and such singing! It was only a simple old ballad, but the voice was pure and clear, the phrasing fine and execution excellent. But this was not all. The echoes of the great dome awoke and joined in the song until it seemed magnified and expanded into a whole great chorus. The guards and guides crowded in to hear this impromptu concert, and even the anxious sightseers, who had allotted fifteen minutes to "do the capitol," paused to listen. It was grand, it was inspiring, and the singer seemed to enjoy this realization of her art, which she could never attain in an ordinary hall. When she paused a round of applause broke other echoes, until it sounded like the tribute of a great audience, and then the singer, realizing her situation, departed. Who she was no one at the capitol knows, but a remark, as she thanked the doorman, saying that she had sung in many halls, but none like this, gave rise to the surmise that she was not unknown to fame.

REMARKABLE DUELS.

The History of Two Successive Fights in the Dark.

Several remarkable duels have been fought in the dark. In 1800 Isaac Corry and Harry Gratton engaged in a fierce debate, which culminated in Corry saying that Gratton, instead of addressing him should, if he had his darts, be standing at a felon's bar. The two left the house immediately with friends, and although it was pitch dark, a meeting was then and there arranged, and at the first shot Corry's left arm was fractured. One night at Cassia, Signor Rossi was playing "Hamlet" and was interrupted by the loud talking and laughing of a body of young Italians. Finally he stopped in the middle of a speech, and walking to the footlights said: "I will continue when you will allow me."

The chattering stopped, but at the conclusion of the play the box-keeper handed him a challenge from one of the young men. The actor did not wish to appear afraid, but it was absolutely imperative that he should leave Cassia early the next morning, as he had to give a performance at Milan. He went to the address of the challenger and explained matters to him, adding: "If you will dispense with the formality of seconds and will accompany me to my hotel, I have a big room in which we can settle our little differences in time for me to get away to Milan, if you will allow me."

The proposal was agreed to, and they walked at once to Rossi's hotel. But they were not allowed to fight their duel in peace, for the landlord came to the door and begged to be allowed to enter. He had heard of the challenge, and seeing Rossi return with a stranger he suspected were aroused. It was all in vain that Rossi told him that his visitor had gone. Nothing would satisfy him unless he saw the light extinguished. "We must humor him," whispered Rossi. "It will be easy to take aim by the sparks of our cigarettes."

So the light was put out and the landlord went away, only, however, to hear in a few minutes two loud reports and to find his fears confirmed on rushing back again. Rossi stood motionless and his antagonist lay with a broken shoulder-blade.

Servant sons of Mrs. Keziah Needham, of Lewisham, Eng., were at one time members of a British regiment, and fought shoulder to shoulder. She was lately compelled to seek assistance from the town authorities. She is the mother of twenty children.

The Chinese have a superstition that if they release a bird or a beast in captivity they draw down a blessing upon themselves. The other day one of them brought three turtles to Portland, Ore., and gave them into the hands of the

Final Account.

Notice is hereby given that the undersigned administrator of the estate of John M. J. Lovell, deceased, has filed his final account in the above named estate, with the clerk of the county court of Linn county, Oregon, and the court has fixed Saturday, the 12th day of October, 1905, at 11 o'clock a. m., at the county court room, at Albany, Linn county, Oregon, as the time and place for hearing objections, if any, to said account and the settlement of said estate. J. H. LOVELL, Adm'r. This 2nd Sept., 1905. SAM'L M. GARLAND, Atty. for Adm'r.

Administratrix's Notice.

Notice is hereby given, that by order of the county court of Linn county, Oregon, the undersigned has been duly appointed and is now the duly qualified setting administratrix of the estate of W. A. Bishop, of said county, deceased. All parties having claims against said estate are hereby required to present the same, duly verified, to the undersigned, within six months from the 12th day of July, 1905, the first publication of this notice, at the office of Sam'l M. Garland, Lebanon, Oregon.

HARMAN R. BUNNOR, Adm'r. of the Estate of W. A. Bishop, deceased.

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