

THE REPORTER.

McMINNVILLE, OREGON, AUGUST 2, 1883.

TAXING MORTGAGES.

Editor of Reporter:

There is no subject before the people today, of so much importance as that of taxation; neither is there any subject which is surrounded by so many practical difficulties and theoretical niceties.

It costs a certain amount to run the government. This sum must be raised by taxation. And the question is, how shall this be raised so that the tax shall be equal and uniform.—It is a conceded fact, that under the present law, a large class of people (and those most able to pay taxes) manage to avoid the payment of any taxes upon a large part of their property. There are men in this state, and especially in Portland, who are estimated to be worth three millions of dollars, yet they pay taxes upon only about two hundred thousand dollars.

The entire taxable property of Yamhill County is only about three millions of dollars; and yet she has to pay for State, County and School purposes, about sixty thousand dollars per annum as her share of taxes, whilst these individuals pay on their three millions, the sum of about two thousand dollars each. In all the counties except Multnomah the assessors call upon each individual personally and makes the assessment. But in Portland—and perhaps other large cities—the assessor seldom ever calls upon the person taxed, but sends blanks around to them to fill out and return to him. This they seldom do, and consequently the assessor proceeds to make out each man's assessment from that of the previous year and from whatever information he can gain, which is very limited, as everyone is striving to conceal as much as possible; but very few of the rich men of the state ever make oath to the amount of their property.

Again, assessors are in the habit of assessing land at about one-third its value, and under the law allowing the deduction of all indebtedness many persons, although worth thousands of dollars, do not pay a cent of taxes.—Suppose a man owns seventy-five dollars' worth of land, upon which he borrows twenty-five thousand dollars. This land is assessed at one-third its actual value or twenty-five thousand dollars; his indebtedness is deducted which is just equal to the assessment and consequently he pays no taxes although worth fifty thousand dollars. There are several cases in this county identical with the one above stated.—A large amount of foreign capital has been loaned in this state and foreign capitalists are doing business to the amount of millions, but they have succeeded so far in avoiding the payment of taxes on a large amount of this money although reaping a rich harvest from their investments. In fact a large portion of the rich men do not hesitate to say that they have not, and will not pay taxes on their money, notes and accounts, for the reason that land is not taxed its full value, and also because so much taxable property is offset by the deduction of indebtedness.

It is said that there are men in Portland, who pay taxes on but two hundred thousand dollars and whose annual income amounts to more than one-half that sum, and who expend from twenty to thirty thousand dollars per year as expenses of themselves and families, and this is true, in proportion, all over the state. It was this condition of things that brought the law taxing mortgages into existence.

This law for the purposes of taxation transforms mortgages into real estate, and the objection to it is that other real estate is taxed at about one-third its value while mortgages are taxed at their face; in other words one man owns a farm worth nine thousand dollars, another man owns a mortgage on it for nine thousand dollars, the man owning the land is assessed \$3000, but the man that owns the mortgage is assessed at \$9000, and the interest.—Besides the provisions of this law in regard to endorsements of payments and cancellations and abstracts by the clerk, are expensive, vexatious and troublesome to all parties concerned. A large amount of capital has already withdrawn from the state on account of this law, and it will be almost impossible to borrow money on mortgages in the future.

It being conceded that the present law is defective, the question is what is the remedy? The answer is—First, Allow no deductions on account of indebtedness.

Second, Do not attempt to tax credits or evidences of indebtedness, but tax all property that can be found, including money.

Third, Create a State Board of Equalization with full power to change, raise or lower, the valuation of property.

Fourth, The enactment of a law requiring every person under heavy penalty to make out under oath, a complete list of his property when required by the assessor, and to require the assessor or his deputies to apply in person to each property holder for that purpose. But there being such a diversity of opinion in regard to this matter, that nothing need be expected from a single session of the Legislature, and therefore a committee should be appointed by the next legislature to examine into the matter of taxation and draft and report a law to the following session for consideration. This committee would have ample time to examine into all the laws of taxation of the different states, and of other countries and would be able to frame a law therefrom, which would meet every requirement.

A law should also be passed providing for the collection by suit of the amount of any taxes on property which has been fraudulently or otherwise concealed from the assessor, and for damages.

JUSTICE.

There is little change in the telegraphic situation. The strikers seem determined to hold out, while the companies show a disposition against acceding to the demands of the strikers. There are enough operators throughout the country not engaged in the strike, to get the news over the wires.

The stage running between Helena and Deer Lodge was stopped by road agents, last Sunday, and the passengers were robbed and the mail sack and treasure box rifled.

Naples had an earthquake on Saturday last, in which 1,000 lives are reported to have been lost.

CONVERTED.—Discussing further the money-taxation question, the *Willamette Farmer* has at last discovered that: "Now that it seems possible for County Boards of Equalization to adjust matters equitably, the matter wears a different aspect." And: "If money can be fairly taxed and not give excuse for such frauds as have been practiced, there is no reason why it should not be assessed, and we see no reason why mortgages should not be taxed." Exactly so. And it requires no great strain of "depth and breadth to comprehend it," after all, does it? So far so good. And right here we may be allowed to respectfully assure the *Willamette Farmer* that it should hardly claim a royalty for the exclusive use of "withering sarcasm," and had it treated the *REPORTER* civilly as it was itself treated at the beginning, it would not have been provoked with the flippancy and smartness of that "neighbor over in Yamhill."

The subject of taxation is being quite thoroughly discussed throughout the State. This is a favorable sign, and a good result is to be anticipated. We cordially invite correspondence from any and all writers on the question. Whether they agree with our views or not, all discussions shall have a hearing. "Come let us reason together."

MORE ABOUT THE CROPS.

Following we give quotations from our exchanges of various sections in Oregon and Washington: Hon. George Waggoner returned last Tuesday from a trip through Linn county where he had been to visit his aged father, now 74 years of age. During his trip he made a close observation of crops in Linn county. He finds grain looking unusually well, having a nice green growing thrifty color. He examined it so as to see if it was likely to fill well, and found it in perfect condition in that regard, and from its appearance he feels confident in putting the crop in that section of country at not less than three-fourths one.—*Cornwallis Gazette.*

The Washington County *Independent* says the grain in this county will be better than was supposed. Many fields of spring wheat will make an average yield and about two-thirds of a crop. This is surprising when we have not had any rain since the early May sowing. Such a drought would have blighted grain in California. It is all owing to the quality of our soil, which has a wonderful capacity for retaining moisture. Much of the latest sowing will have to be cut for hay. Some fields will be a failure, on account of the dry weather at the time and after the sowing.

The wheat crop in Linn county this year is going to be far better than was feared a short time ago. The growing crop has reached that stage that the outcome can be more confidently predicted. All grain sown in February and March, not drowned out or on low land, will yield probably 80 per cent of an average crop. Some farmers with whom we have talked think it will do better than 80 per cent; but we think it best to be on the safe side. Grain growing in May (there was scarcely any sown in April on account of the rain) will not pay for cutting, and will reduce the percentage from 80 to 70, and likely to 65% of an average crop. This is the status of the Linn county crop at this date, as near as we can compute it, after talking with farmers from all parts of the county. If we have placed the figures too low for the coming yield, we shall all be most happily disappointed, and that is the most comforting disappointment in the world.—*Albany Herald.*

The *Cornwallis Gazette* says Mr. Wm. Bogie, living across the river from this place in Linn county and an experienced farmer, was in town during the week and informs us that after examining his wheat crop last Monday he found many heads that were not filled at all, and other heads for a half or three-fourths of an inch down from the top of the head were not filled, while the remainder was filling all right. Mr. Bogie finds this is wheat which he sowed in March. If this condition extends to any great extent over the county it will be a calamity to the State. However we have not found anyone else who has met with this difficulty.

The impression has prevailed with many that the yield of the grain in this county would be greatly reduced in consequence of the dry weather for the past two months. We have conversed with farmers from different sections of the county, and are pleased to state that the wheat is turning out much better than was anticipated, and spring-sown grain is, in many places, yielding fair returns. We have been surprised to hear farmers speak of from 30 to 40 bushels of wheat, and 60 bushels of barley, as the result of their present harvest. During the past week we have seen large and heavy heads of wheat, filled with round, plump berries, that surpassed anything in our experience of Eastern farming, and this was from a second-year volunteer crop. The owner of the field expects to harvest 40 bushels to the acre. Altogether the outlook is favorable for Garfield county, and when we have the projected railroad running up the Patalla, giving increased transportation facilities, the acreage in grain will be largely increased.—*Pomeroy Republican.*

The Dalles *Mountaineer* says: Hons. W. Lair Hill and Robert Mays have returned from a trip into the country, and brought back very favorable reports of the crop outlook. Mr. Mays has been identified with agriculture in this county for a number of years, and has heretofore lacked faith in hill farming. Last spring, as an experiment, he cultivated the hill sides of his place on the Tygh, and during his late visit he says it is the best crop he has. These two gentlemen journeyed throughout the county and thoroughly canvassed the crop prospects, and were extremely well satisfied with the yield of the present harvest. They were greatly encouraged as regards the future of this country, and pronounced it an agricultural section. The kernel of the wheat is well filled, and the yield per acre will be above an average. This has been an unusually dry summer, and in almost every instance the uplands will be more productive than the bottoms. Immigrants, before proceeding further, should examine the lands still vacant in Wasco, and they will find as desirable locations for settlements as anywhere.

THE ASTORIA AND FOREST GROVE RAILROAD.

The *Palavis* in speaking of the proposed railroad from Astoria to Forest Grove, which will connect the Willamette valley with a seaport town, says: In addition to the tributaries already under construction, is that connecting Forest Grove with Astoria. Surveyors are now engaged on that line commencing at Astoria and going east. H. G. Hulbert, division engineer, equipped another company at Forest Grove to proceed west to meet the Astoria party. The country through which this line traverses is mostly timbered, and every foot of the land is alluvial and fit for cultivation so soon as the timber is taken off. Untold fortunes will be made out of the timber itself, which consists of immense forests of fir, spruce, pine and cedar. The creek bottoms are principally beaver dam lands, covered with vine maple and other under-growths. The country along the whole line of the road is susceptible of settlement, and will in time become one of the most productive regions of the State. There is no feeling of jealousy among the intelligent class of people of Portland against the early construction of the Astoria and Forest Grove road. The future of this city is already a fixed fact, and everything that tends to build up the State is a help to Portland.

Donald Dinnie, the great athlete is in Portland and a wrestling match has been arranged between him and an "unknown," to take place to-morrow evening.

Glenn and Bradshaw, two more of the escaped convicts have been captured. This leaves but one of the escapades at large.

A railroad accident occurred on the Ogdenburg railroad, near Carlton N. Y., and a large number of persons were killed and injured.

The Cholera epidemic in Egypt is increasing, and hundreds of deaths are reported. The disease has reached England.

New To-Day.

Notice to Hunters

Notice is hereby given that all persons trespassing upon my premises—the Young farm, on the south side of the Yamhill River, two miles north-east of McMinnville—after this date, will be dealt with according to law. Security to my property demands this action. J. J. SPENCER.

Aug. 2nd, 1883.—20ts.

NOTICE.

All persons are hereby forbidden to hunt or in any way trespass upon the lands of the undersigned after this date, without our consent. M. E. BOOTH and C. C. BOOTH. For heirs—J. C. Pennington and John Booth. McMinnville, July 31, 1883.

FARM FOR SALE.

The undersigned has for sale a farm of FIVE HUNDRED ACRES, Lying 2 1/2 miles west of McMinnville. This farm is beautifully located, and would make three or four neat farms, all of which would be well watered and in about an equal portion of open and timbered land—calculated for farm or pasture lands.

TERMS:

200 acres of the best portion for \$20 per acre; the balance at \$15 per acre—or will sell the whole tract at \$18 per acre. W. G. DAVIS.

FINAL PROOF.

Land Office at Oregon City, Oregon, July 23, 1883.

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 Register and Receiver U. S. Land Office at Oregon City, Oregon, on Monday, Oct. 1, 1883, viz: John W. Crowley, Preemption D. S. No. 4121 for the lots 9, 10, 22, 23 & 24 of Section 14, and Lots 16, 17 & 18 of Section 15, T. 6 S. R. 11 W. He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz: R. C. Burton, Melvin Burton, and Mary A. Burton, of Grand Ronde P. O., Polk County, and Wm. Thompson of Sheridan P. O. Yamhill County, all of Oregon. L. T. BARRIN, Register.

NOTICE.

OFFICE OF SECRETARY OF REGENTS, EUGENE CITY, OR., July 2, 1883. SCHOOL SUPERINTENDENT YAMHILL CO., OR.—Dear Sir:—You are hereby notified that there are four vacancies in county scholarships from Yamhill County, to the State Normal School. Please have the same filled up. Witness my hand and seal of Regent.

JOSHUA J. WALTON, Secretary of Regents.

In compliance with the foregoing notice is hereby given that application for scholarships must be made to the County School Superintendent, at least one month before the commencement of the school year, and that examination of applicants to fill the above named vacancies will be held at the Court House in Lafayette on the 5th day of September, 1883. L. H. BAKER, School Supt., Yamhill Co.

Order to Show Cause.

In County Court of Yamhill County, State of Oregon.

IN THE MATTER OF THE SALE OF THE REAL ESTATE BELONGING TO M. E. ELLISBY & SONS.

Now on this day comes T. L. Jones, guardian of the person and estate of M. E. Ellisby, a minor, and presents his written, verified petition asking for an order to sell the real estate belonging to said minor, as described in said petition, and it appearing to the Court that it is necessary and will be beneficial to said ward to sell said lands as prayed for in said petition, It is therefore ordered that said petition be heard on the 4th day of September 1883 at one o'clock p. m.; and that the next of kin of said minor, and all persons interested in said estate, appear at said time at the Court House at Lafayette, Oregon, and show cause, if any they have, why said land should not be sold as prayed for; which said land is described as follows:—

"The undivided nine-elevenths of the following described real estate, to wit: Commencing at the South-East corner of the Donation Land Claim of John H. Settle, in Township 11 and 12 South, Range 2 West, in Linn County, Oregon, thence West 3.84 1/2 chains; thence North 89.13 chains; thence East 3.84 chains to the North-East corner of said Donation Claim, thence South to the place of beginning, containing fifty acres."

And that a copy of this Order be served upon the next of kin of said minor and upon all persons interested in said estate, by publishing the same for three successive weeks in the *YAMHILL COUNTY REPORTER* prior to said 4th day of September 1883. [Signed] L. LOUGHRY, County Judge.

A CARD

To Whom it May Concern.

McMINNVILLE, May 10th, 1883.

Be it herewith known that I have this day established a

One Price Cash Dry Goods and Clothing House,

and am receiving NEW GOODS in that line EVERY DAY, which are bought

For Cash at Bedrock Prices.

The One Price CASH Dry Goods and Clothing House

Be glad to inform the public that our business will be conducted upon the following systematic principles:

First, Cash Basis; Second, One Price to All.

All Goods are marked in Plain Figures. We shall keep only *Good Goods*, and sell them to you for *Precisely what they are.*

We keep NO Books [Except Cash Book.]

We do not propose to pay you the highest market price for your produce, but shall pay you

Real Value, and No More.

We believe in **ADVERTISING** to tell the people of this town and county what we are doing.

We have only to add that we intend to do a

STRICT, HONEST, FAIR AND SQUARE BUSINESS

with everybody, and we think the proper **TIME HAS COME** to do away with the LOOSE CREDIT BUSINESS, which is

Ruinous to Farmer and Merchant, in the End.

We hope to receive the patronage of the public, which believe in doing business on a **CASH BASIS.**

The One Price Cash Dry Goods and Clothing House,

H. FISHER, Proprietor.

Groceries Crockery, Fancy Goods will be closed out at extremely low figures

FARMERS, IMPROVE YOUR STOCK.

Mr. J. J. Henderson, has at his place, 5 miles west of Amity, a thorough-bred Jersey Bull, imported recently from Los Angeles. Those wishing to breed can do so by the season for \$5, due at time of service. 13m3pd.

"JERSEY CHIEF"

Pure Blooded Jersey Bull
Now at the stables of
HENDERSON & LOGAN BROS.
McMINNVILLE, OREGON.

"JERSEY CHIEF" No. 1, dropped April 12th, 1871; sire, "Emperor"; dam, "Minnie Warren."
PEDIGREE OF "EMPEROR" "Emperor" was dropped Jan. 17th 1875; sire, "Emperor Billy"; dam "Olivera" by imported Neptune (124); grand-dam, "Olivera" (232); great grand-dam "Nelly Bly" (226)—imported.
PEDIGREE OF "MINNIE WARREN"—"Minnie Warren," solid fawn, dropped March 5th, 1874; sire, "Beacon Comet," 14th; dam, "Princess" 4th. (2302); grand-dam, "Princess" (761)—imported by W. B. Dismore in 1868.
Terms—For season, \$5.
HENDERSON & LOGAN BROS.
13th

Produce AND Commission House.

I would respectfully call the attention of the people to the fact that I

Pay Cash

For all kinds of Produce, Oats, Barley, Cured Meats, Lard, Apples, Onions, Eggs, Chickens, Turkeys, Ducks, Geese and Potatoes.

I have for sale
Lime, Salt, Oats, Potatoes, Cement, and Grass Seed.

I also have the
Canga Gypson, or Land Plaster

The only fertilizer that contains Phosphate Lime.

I am also agent for the
Northwestern Manufacturing & Car Company's

FARM, Road and Mill MACHINERY,
and now have on exhibition at my store a fine assortment of Farm and Road Machinery, including the

St. Paul Twine Binder.

Call and see me at the Wallace Building, opposite Masonic Hall.

E. X. HARDING.

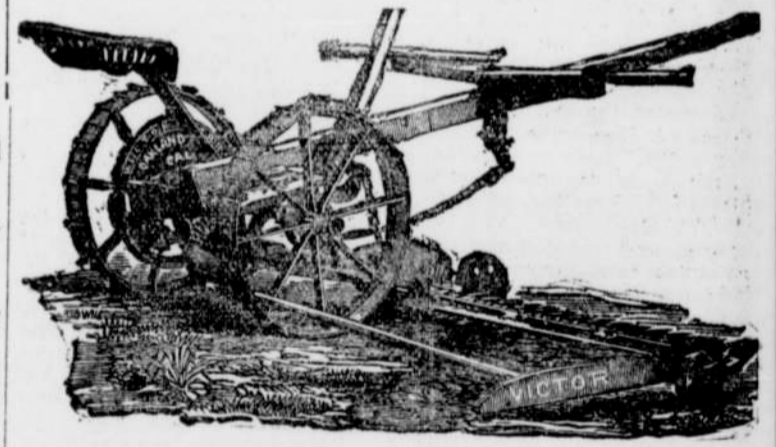
A. C. Southmayd & Potter,

REAL ESTATE AGENTS,
SHERIDAN, YAMHILL CO., OREGON.
Valuable Farm Lands for sale in quantities and on terms to suit.

THE VICTOR MOWER

Great Strength and Durability.

The only Mower manufactured on the Pacific Coast.



Simple in Construction, Light Draft, No Side Draft or Weight on Horses' Necks.

Every farmer should examine the VICTOR before purchasing a Mower, as it has many points that make it superior to other machines. I also have the Improved

WALTER A. WOODS

Mower and Self Binder—Something entirely new. Missing bundles is of the past. Will run one horse lighter than other Self Binders.

B. F. HARTMAN,

Farm Machinery!

Sappington & Laughlin

NORTH YAMHILL.

Would call the attention of the Farmers of Yamhill and Washington Counties, to the fact that they have the agency for some of the best makes of Farm Machinery, among which they may mention the

Deering Binder,

Deering Mower,

WARRIOR MOWER,

DODD'S HAY RAKES,

The Westinghouse Thresher,

Plows, Harrows,

In fact all kinds of Farm Machinery.

ALSO,

Hardware, Crockeryware, Groceries, Etc.,

at the...

Postoffice, North Yamhill

12-21f.