

# Lake County Examiner

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NO. 40.

## NEW TAX LAW IS VOID

It is Claimed that No Taxes Can Be Collected Under Levy Made By Assessors This Year.

"Accordingly, we submit that there can be no levy of taxes in January, 1904, and that the assessment roll now being prepared cannot be used as a basis for the levy and collection of taxes."

"There can be no levy in 1904 upon any assessment made in 1903."

"It may, and doubtless will, be urged that such a construction will have the effect of preventing a tax levy or the collection of taxes for the year 1903, and that it is inconceivable that the legislature had any such intention, and also that the law should be construed that such a result would be avoided."

The foregoing are excerpts from the brief which was sent to the supreme court at Salem today by counsel for the respondent plaintiff in the 1903 tax law test case. It contended that, while the usual rule of interpretation obtains as to keeping in mind intent on the part of the legislature, it is not competent for a court to do violence to the language of the statute, and that, therefore, inasmuch as the 1903 law repeals the former law, and is effective January 1, 1904, it makes void the work of assessment done during 1903 as the basis of the 1904 levy and collection.

REVISION CONSTITUTES VIRTUAL REPEAL.

The virtual point in the case is that in enacting a law at the 1903 legislature for the revision of the taxation and assessment law, does or does not the revisionary law repeal the provisions of the old law not referred to in the newer statutes?

Respondents recite the case of Smith vs. Kelly, 24 Oregon, 473, in which it was held:

"It is a general rule that, unless reserved, the repeal of a special tax law destroys the remedy for enforcing the collection of the tax; but when a tax system is revised, and the former law repealed, the legislative intent is assumed to be of prospective force only, and hence prior valid assessments will not be affected by such repeal."

"It is clear beyond question that the law of 1903 is to go into effect on January 1, 1904. The legislature said so, and manifested so intended. This being settled, the only question remaining, as it seems to us, is as to whether both the act of 1903 and the sections of the code which were in force before its passage, can be in force concurrently. We have seen that they cannot. So much of the original sections of Bellinger and Cotton's code as is not embodied in the act of 1903 is to be deemed, after January 1, 1904, as if it had never existed."

"Under the law now in force, can these proceedings initiated under that law, be carried to a conclusion before January 1, 1904, when the new law takes effect? They cannot. An effective and vital step in tax proceedings is the levy. Before a levy can be made upon the assessment roll now being prepared, the present law will be dead.—Oregon Journal."

Dr. G. W. Stephenson's wife and son, Orvis, arrived last Friday from Flora, Willowa county and will reside here permanently at the Schminck residence on South Water Street.

## TEACHERS' INSTITUTE.

State Superintendent Ackerman Gives Instructive Lectures. Much Interest is Shown.

Oct. 1, 1903—Institute opened with the following teachers present:

Flora Blough, Gilbert D. Brown, Ella Callahan, Mrs. T. Cloud, Pearl Hall, C. L. Converse, W. H. Easter, H. C. Flemming, Winifred Flemming, Mrs. Higby, Arle C. Hampton, Ethel Newell, Jessie Sands, Myrtle Smith, Mr. Wm. Vallandigham, Mrs. Vallandigham, Gertrude Vernon, Inez Wheeler, Jennie Maxwell and Mr. J. Q. Willits.

9:45—"Reading in Primary Division" was very ably presented by Arle Hampton, following which, was a discussion of the subject by the teachers.

10:45—"Arithmetic in Intermediate Division" was introduced by Miss Callahan. Her work was well prepared showing she understood the subject in hand and had a thorough knowledge of the course laid down by the state board.

AFTERNOON SESSION.

Institute Convened at 1:30.

"Primary Language" was introduced by Miss Hall and her class of primary pupils.

After a short intermission Miss Sands presented the subject of "Geography in Intermediate Division." This subject was thoroughly treated by means of an outline on the board. The manner and style of presentation showed the efficiency of the teacher.

The evening session was held at the opera house at 8:30 p. m. The orchestra favored the audience with several selections, after which, Mr. Ackerman lectured on "The Trend; What is It?" The central thought portrayed was, that the practical side of our education is being neglected for the culture side.

MORNING SESSION—FRIDAY OCT. 2.

After the opening exercises Mr. Ackerman addressed the teachers on "Geography in Intermediate Division."

Intermission was followed by Miss Blough's paper on "Literature in our Public Schools." Miss Blough's pleasant delivery and diction left a favorable impression.

"Advanced Reading" was then treated by Mr. Ackerman in a way that was beneficial to both primary and advanced teachers.

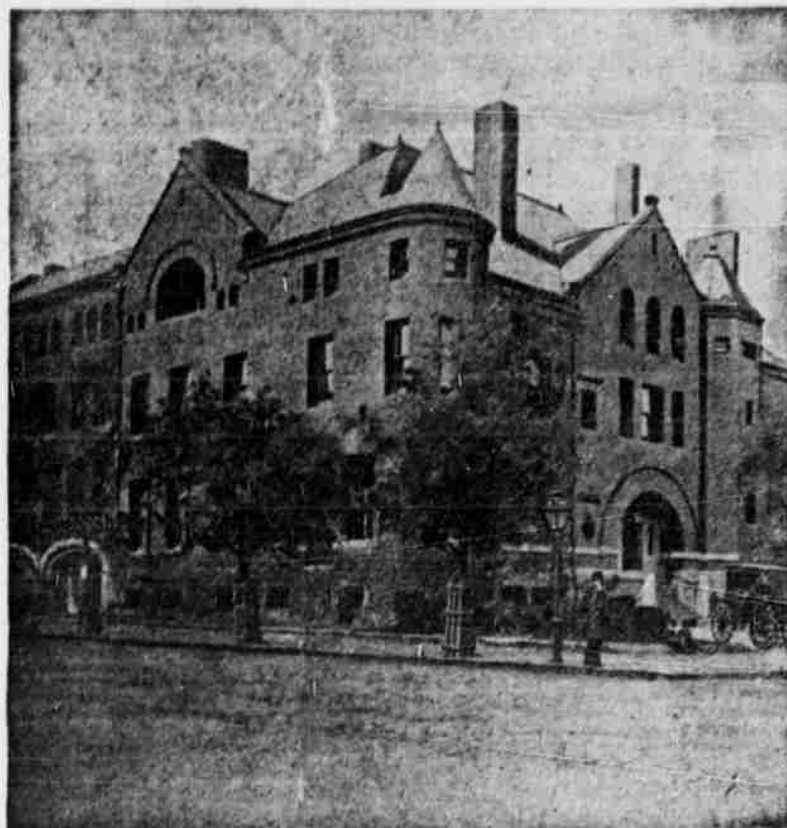
AFTERNOON SESSION.

1:30—Opening Exercise—Singing.

1:40—"A Program for Rural Schools" was placed on the board and explained to the teachers. Useful suggestions, for combining recitations, were made by Mr. Ackerman.

At 2:45 Mr. Ackerman spoke on "The Importance of Little Things." He said, among other things: "Teachers, our failures and successes are due not so much to large things as attention or non-attention to little things. Teachers should always keep their desks in order. Outside of one thing nothing is more important than order. Be on time. There is much trouble in the world because people do not keep their appointments. A teacher should always be careful of the 'Little Things' because the boys and girls use him as a model."

"To the Young People: As you go out into the world it is the 'Little Things' that last. Let us be able to master those 'Little Things' to the



SECRETARY JOHN HAY'S WASHINGTON HOME.

One of the finest and most conspicuous private residences in Washington is the home of the secretary of state. It is a big, imposing looking mansion from the exterior and is furnished elaborately and with excellent taste. Just at this season the Hay home is the scene of frequent social functions.

best advantage. It is the combination of "Little Things" that makes the man."

"We sow a glance  
And reap a thought;  
Sow a thought  
Reap an action;  
Sow an action  
Reap a habit;  
Sow a habit  
Reap a destiny."

Evening Session, Oct. 2, 8:30 p. m.

A good audience assembled to hear Mr. Ackerman's lecture on "How Shall We Hold the Boys?" Many awoke to the realization that we are not doing all we should to hold our boys in school.

MORNING SESSION—OCT. 3.

Saturday morning the practical work in grammar and arithmetic kept the teachers awake and vigilant. In conclusion, Mr. Ackerman said: "In all work let power be developed among the pupils."

AFTERNOON SESSION—OCT. 3.

1:30—In taking up the work of history, Mr. Ackerman used the teachers as a class to show his method in conducting a History recitation.

Just before adjourning, "Oregon, My Oregon" and "America" were sung in farewell to the Institute of 1903.

### Congress Must Convene.

A good deal of pressure has been brought to bear on the President to induce him to call Congress into extraordinary session in November, but to all callers who have spoken to him in that vein, he has said this government is committed to the proposition that the Cuban reciprocity treaty be made effective at the earliest possible date, and he regards it as a matter of good faith that this country should keep its word. He has declined, therefore, to consider any proposition looking to the abandonment of the idea of an extraordinary session.

Ed. Tatro has moved his family into town from the ranch at Cottonwood for the winter, for the purpose of schooling his children. They will occupy the Peacock residence in North Lakeview.

### Divorce Law is Valid.

The Supreme Court has sustained the validity of the state divorce law, which provides that a decree of divorce shall be an interlocutory one, which shall not become absolute until a year after it has been granted. The question is one of great interest, involving many cases in which Judges of Supreme Courts have ignored the law, which was recently enacted, and have granted final decrees, at the same time expressing their belief that the legislative act was unconstitutional. In view of these judicial opinions several marriages of divorced persons have already taken place within the prescribed time. By the decision, however, these are, in effect, declared null and void.

The case on which the Supreme Court passed was that of F. E. Bedoye vs. the Superior Court of Mendocino County, and was an appeal for a writ of mandate to compel the Judge to grant a final instead of an interlocutory decree. In refusing to grant the writ, the court fully sustains the existing law on the subject.

### Town Council.

A regular meeting of the town council was held Tuesday, Oct. 6th with Chairman X. Arzner acting as Mayor.

The report of Civil Engineer Geo. S. Nickerson was examined and placed on file to await the action of the new council to be elected next month. In Mr. Nickerson's report on the Anthony electric light plant it was found that the power (80-horse) would be amply sufficient, but that the dynamo was hardly strong enough to do the required work. Until a full attendance of officers can be had nothing further will be done in the matter.

No further business being on hand the council adjourned.

J. A. Bleu, the monument dealer of Ashland and J. W. Jacobs, a cousin of O. W. Jacobs of Adel, who have been doing business in Surprise Valley, passed through town Sunday enroute to Ashland.

## DE LANEY IS WRONG.

Editor of Plaindealer says Someone has given DeLaney a fill Regarding the Massacre

Two weeks ago The Examiner copied from the Portland Journal "The Ben Wright Massacre" written by Paul De Laney, which causes the Alturas Plaindealer to give another version of the bloody fight. The Plaindealer says:

Somebody has surely been "stuffing" DeLaney. The latter says it was Mose Hart of Malheur county. But the utter absurdity of arming Ben Wright's men with Winchester rifles should have warned our friend of the hoax, as Winchesters were unheard of until 12 years later. The old Henry rifle, the forerunner of the Winchester was not placed in the hands of our soldiers until late in 1863.

The true story of the "Ben Wright massacre," as some have been pleased to term it, and as detailed to us by Frank Riddle, one of Wright's men, was in substance as follows: It must be remembered that the Modoc Indians in 1850 and in 1851 had committed all kinds of atrocities upon the immigrants. Almost hundreds had been massacred. Col. Ross in 1850 had arrived from Jacksonville with a company of miners in time to bury 100 men, women and children. He remained in the country until the remainder had passed safely through the Modoc country. The next year John F. Miller arrived at Bloody Point on Tule Lake just in time to save a large train that was surrounded and would most certainly have perished but for his timely arrival. The Indians were fiercely attacked and severely punished. Many were killed and the remainder chased into the lava beds where they were safe from pursuit. He also captured a good many of their women and children. These were held until the immigrants passed when they were turned loose.

In the fall of 1852 news was received at Yreka that a large immigration was coming. Knowing the danger, Ben Wright organized a company of 32 men. They were well armed with rifles and revolvers. He proceeded to the Modoc country and escorted the immigrants safely through. The lesson taught the year before by Miller and his men had had its effect. The Indians came in and proposed a treaty. Ben Wright was then encamped at the Peninsula. The Indians were feasted on an ox that Wright had purchased from the immigrants. They told Wright that they had two captive white girls which they would surrender as soon as they could be brought in. Several days were spent in waiting when Wright moved his camp to Lost River, near where Merrill now stands. The Indians accompanied him and camped close by. Days of waiting occurred, the Indians all the time protesting good faith. But Wright and his men had noticed that the Indians were increasing in numbers. One morning he told his men that they were trapped. He bid them get ready, and at a signal they were to fire their rifles and charge with revolvers. He told his men that he was going to the Indian camp, would demand of the

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