

## ASSESS NOW AT FULL VALUE

County Assessor Foster, of Summer Lake is in town to begin the work of assessment. He has already done considerable work in portions of the county. He is assessing everything on a cash basis valuation as per his instructions from the Board of State Tax Commissioners, dated Salem, April 28, 1909, as follows:

**Gentlemen:**—The Board of State Tax Commissioners, organized under Chapter 218, Laws of 1907 desires to assist you in every manner possible and at the same time feels that it may properly ask for your earnest cooperation in the work of securing equitable assessments and efficient administration of the tax law of Oregon.

Under Section 3 of the act above designated the following duties, among others, are imposed on this board: "To have and exercise general supervision of the system of taxation and collection of public taxes, dues and revenues throughout the state; to require all assessments of property in this state to be made according to law; to construe the tax and revenue laws of the state whenever requested by any officer acting under such laws, or by any interested person, and to instruct such officers in relation to their duties with reference to assessment and taxation, and collection of public taxes, dues and revenues; to issue instructions and directions to the county assessors, county boards of equalization, county clerks and tax collectors as to the methods best calculated to secure uniformity in the system of assessment and collection of taxes, to the end that a full cash valuation for assessment and taxation of all property, real and personal, tangible and intangible, including franchises and special franchises, shall be obtained, and to prescribe blank forms for reports for that purpose."

The act creating this board provides for no departure during the present year from established procedure in assessment of property. County assessors will therefore place on their rolls for 1909 all forms of property which it has been their duty to assess under laws in effect prior to this act. However, by consulting and advising with the assessors, it is hoped that something may be accomplished this year toward equitable assessments between individual taxpayers and fairer valuations between counties. The board will therefore, from time to time, request of assessors information and reports along these lines and will send to them recommendations and instructions in similar regard.

Chapter 298 of the laws of 1907, definitely specifies the classes and forms of property subject to taxation and it is not within the province or authority of an assessor to omit any of these; neither is he authorized to assess on any other basis than that provided by law. Assuming that it is the intention and purpose of each assessor to do his full duty, he should

make every possible effort to find all the taxable property of his county and assess every part at what he honestly believes is its true cash value, or what it should sell for at a voluntary sale made in the usual course of business.

This board expects each assessor to be an assessor in fact, to exercise his independent judgment, and for the valuations entered on the assessment roll under his direction he and no one else is to be held responsible. In making assessments on all property, both real and personal, he should neither accept the statement of the property owner as conclusive in value, nor take the assessment made by any former assessor or any other person as a necessary standard.

In any of the counties valuations on all or nearly all forms of property are unquestionably far below those required by law. We insist that the assessors of every such county should cut losses from the unfortunate practice and adopt a new scale of assessments based, as nearly as possible, on actual cash values. In a county where valuations have been very low, the assessor makes a mistake in trying to increase them slightly from year to year. The law does not authorize such procedure and, furthermore, it is safest and best to make the increase at once. As soon as fair and uniform valuations are established on a true cash basis, payers have readily made will cease and the assessor's difficulties for succeeding years are minimized. Every assessor who makes a conscientious effort to comply with the law and to do his full duty as assessor will find his work approved and sustained by this board at all times.

Low valuations will gain nothing for a county in the apportionment of state taxes. By independent investigation the board will obtain reliable information as to the ratio of assessed values to actual values in the different counties and will equalize the county summaries to establish an equitable basis of apportionment. Proper allowance will also be made in case any form of taxable property is assessed by part of the assessors and omitted by others.

Your task, as well as the task of this board, is by no means easy. By following the law, carefully and conscientiously, and making an honest effort to do our duties in a plain common-sense manner we can lessen or overcome many of the difficulties which confront us. There should be the fullest co-operation and best of feeling between this board and the county assessors and all officers whose duties pertain to the administration of the tax laws of the state. We therefore wish and expect you to exercise the greatest freedom in addressing us on all matters coming within our jurisdiction and we assure you that the board will exercise similar freedom in addressing you.

Very truly yours,  
BOARD OF STATE TAX COMMISSIONERS,  
W. F. Benson, Chairman; Geo. A. Steel, J. R. Eaton, Chas. V. Galloway.  
Attest: C. L. Starr, Secretary.

## H. A. HUNTER MAKES A BIG LAND DEAL

"H. A. Hunter, of Minneapolis, well known in Lakeview, from his connection with the Oregon Military Road Land Grant, according to the Portland Journal, of the 26th ult., has closed a deal with the Canadian Pacific which eclipses all his former exploits in land deals, for which he is noted, having handled more farming lands in Minnesota than all other agencies combined. The Journal says: All business of the Canadian Pacific Land Company will be handled in the future in Portland and Minneapolis, according to a contract that has just been signed between the Canadian Pacific Land

Company and the Hunter Land Company. The latter concern takes over all the sales business of the Canadian road and will divide the territory between its Portland and Minneapolis forces.

The territory given the Portland office includes all the Pacific coast and western states and will mean the establishment of large offices here to handle the business from this territory. The land to be sold includes the wheat land of Alberta and the Bow river country, where so many American emigrants have recently gone for settlement.

## HORSE HOLDS ITS OWN AGAINST AUTO

At last the automobile like the trodden worm, has turned, and today automobile journals of London are giving earnest support to a number of associations which are seeking to prove to the authorities that horses are obsolete and that horse traffic should be forever barred from streets in all large cities.

When the automobile was new horsemen rallied at it, and protested against giving it the use of city streets. Arguments innumerable were published to its discredit, and it was accused of murder, of frightening horses, of ruining livery stable keepers, and of generally upsetting existing conditions. It was abused and reviled, and taxed, and in some countries onerous restraining laws were passed against it.

Now the fight has shifted and London autoists say that the horse must go. They urge against it the claim that disease is bred because of the nuisance created by thousands of draft and carriage horses traversing the streets each day; that an unjust tax is imposed upon all for street cleaning, and that another financial burden is traceable to it in road building, as concrete foundations

could well be done away with under asphalted thoroughfares if no horses were allowed.

However, lest horse breeders or horse lovers become alarmed, let it be recalled that since the advent of the trolley car—which was to rob 2,000,000 horses of their daily toil and send the balance of the equine family to zoological gardens and museums—there has been greater increase in the number and value of horses than during any like period in the nation's history.—Roy Crandall in the World Mirror.

There are many acres tributary to Lakeview that will produce the finest of celery and asparagus, and yet not a stalk of either can be secured in this market. Klamath seems to be awake to the possibilities of the county in line, and the Herald of the 3rd inst reports that Frank Ire White has just received 1000 asparagus plants which will be set out on his place near the city. Mr. White experimented with the growing of asparagus last year and found it highly successful, and this year he determined to plant a larger acreage as he fully believes that this will become one of the great industries of this section.

## N. C. O. OUT OF IT CANVASSING FOR TRUSTEES

The Alturas Republicans in commenting on the recent meeting of the business men of that town with a view to devise means of either compelling the N. C. O. to reduce its outrageous traffic charges, or failing in that to seek other outlets for outgoing and incoming freight, very pointedly and truly remarks:

"The merchants and other business men have been robbed sufficiently in the past years to justify them in taking any steps, necessary to produce the desired results, and we are informed that the shippers who have heretofore received freight over the N. C. O. propose to insist upon better treatment and are moving in that direction with a look step."

"The time has now arrived appar-

ently, when something in the way of relief may be expected. The people of Modoc County are straightening the road to Bartles; the people of Lakeview are making a good thoroughfare between that town and Klamath Falls; Surprise Valley people are preparing to blazon their road to the Western Pacific at Deep Hole; and when these improvements are completed, shippers both in and out of Southern Oregon and northern California will be in a position in many instances, to select their own routing.

"The treatment that has been accorded the settlers in the north country by the N. C. O., will not tend to make them go much out of their way to route their shipments over this road in the future."

Lake County needs Farmers.

## DAIRYING PAYS WELL IN THIS SECTION

J. C. Oliver, the West Side dairyman was in town Saturday. He says that he reduced the price of his butter May 1st from 70 c to 60 c per pound. Mr. Oliver is one of the few in Lake County to fully comply with the Oregon Pure Food Law and he guarantees all his butter to be first class, or money refunded. A. Bieher is his sole agent.

Mr. Oliver says that, while his stock is only of ordinary quality, yet the annual product from each cow gives him a return of \$45 in cash besides the calves, and the skim milk. He never allows a calf to suck, and finds that they really do better than those who have the run of the cows. He

has no trouble at all with his calves, as they know nothing else are allowed to run in the pasture with the cows.

He also feeds the surplus skim milk to a drove of hogs, and in this way may also derive quite an additional income from the cows. Mr. Oliver is satisfied that the dairy business is something that will always be a profitable one here, and for that reason intends to soon place a herd of Jersey cattle on his ranch.

J. T. Jones, of Emporia, Kansas, was an arrival in town Saturday. Mr. Jones has made quite an extensive trip in the West, looking for a location for a boot and shoe store. He may conclude to locate here.

## QUEEN WILHELMINA HAS A DAUGHTER



QUEEN WILHELMINA OF HOLLAND.

The wish for an heir to the throne has long been uppermost in the minds of the people of Holland, but several times when the royal guards stood by their guns ready to thunder the glad news from the palace the hopes of the people were dashed to earth. Queen Wilhelmina probably enjoys more sincere affection on the part of her subjects than any other ruler in Europe. She is now twenty-nine years of age. She was married to Duke Henry Frederick of Mecklenburg-Schwerin on Feb. 7, 1901.

## SUPT. JACKSON TALKS OF SCHOOLS

County School Superintendent Jackson was down from Paisley Monday, and will be here during Court.

He states that there are a number of openings in the county for competent teachers at good wages, and not less than six months employment each year. The wages can not be less than \$60, and there are several school that command from \$120 to \$150 per month. As a rule the school term begins about the 10th of September. All applications addressed to his office will have attention. There are opportunities here in way of securing land, deeded or government, that can be availed of by teachers that in time will make them comfortable and desirable homes.

Mr. Jackson says the northern part of the county is receiving many new settlers. In this respect the country about Paisley is receiving a fair

share, but not so many as would be the case were it not for the fact of a great part of that section being tied up by Portland people under pretext of improving same with water from the Chewaucan river under the Carey act. He believes, however, that these men will be jarred loose soon so as to give settlers a show to take up these most desirable lands.

Prof. Jackson will attend the State teachers' annual convention at Albany the 26th, 28th and 29th of June.

The Klamath Herald says Chas Horton has returned from Silver Lake, where he purchased between 400 and 500 head of cows. Most of these cattle will be ranged on the Reservation lands. He also purchased a number from Bonanza people. Mr. Horton reports that steers are not very plentiful, and that the cattle men have to be satisfied with cows.

The Contract Holders in the Oregon Valley Land Co., as the time approaches for distribution of the lands are beginning to manifest considerable interest in the election of the three trustees. Among the more prominent contract holders thus being considered is Ben Ertzner, of Denison, Iowa, whose portrait we print herewith, and submit an article relating thereto from the Denison, Iowa Bulletin, of recent date:

There are forty contracts held in Denison and vicinity for lands to be sold at auction by the Oregon Valley Land Co., of lands in the Lakeview district of Oregon. The auction sale is to be held in August and each contract holder will get a farm of anywhere from ten to 1000 acres, and also a good town lot in the town of Lakeview.

On Monday evening this week a meeting of the contract holders was held at the office of the agent, Ben Barteher, for the purpose of effecting



an organization to promote the interests of the members. About twenty members of the Denison club were present and all phases of the proposition were discussed. The interest in the proposition was great and from reports gathered here and there about the big deal the members are already assured of big profits. The local organization was effected by the election of E. L. Hill as president and G. L. Caswell as secretary. Ben Barteher was urged by those present to become a candidate for trustee, there being three to select from

among the stockholders to represent them in the way of investigation of the irrigation work done by the land company, the division and quality of the land, etc., before the auction. Mr. Barteher was thus put forward as a candidate and his candidacy will be pushed all along the line. He is one of the best informed men in this part of the country regarding this big deal, and besides will soon move to Lakeview to make his home right at the seat of events where he can look out constantly for the welfare of the stockholders he represents. It is hoped that he will be elected by the 11,000 contract holders of this important place, as he is in every way worthy and well qualified and his reports would be absolutely reliable.

## WOOL CLIP BRINGS GOOD PRICES

During the past week there has been considerable contracting of wool in this section, at prices ranging from 10 to 20 cents and over per pound.

Many of the larger sheep owners disposed of their wool clips in this manner, as the prices were satisfactory.

J. Frank representing J. Kooland & Co. and V. L. Snelling representing Hallowell, Jones & Donald, both Boston houses, were the principal purchasers.

C. J. Moss & Co. and Findley & Co. of San Francisco, and Boston were also represented and secured some fine clips.

The good prices and fine weather permitting a large increase of lambs is a pleasing thing for sheep owners, and adds greatly to the wealth and prosperity of Lake county.

A lady in Bellville, Kans., requests that we publish a list of prices on goods on sale in town. The prices on groceries range the same as in other portions of the country, with freight added. Many things are no higher in price here than where heavy transportation prevails. Water goods, of course, cost more. But, the product of the farm, garden and poultry ranch rule higher, so that even things up.

The Bonanza Bulletin says Chas. Lambert has been having his coaches overhauled and newly painted and will put them on the road between Klamath Falls and Bly Saturday. They are eight passenger coaches and he will use four horse stock during the summer.

## CONTRACT HOLDER ASKS QUESTIONS

The Examiner received this letter some time since, but owing to the multiplicity of mail received it had to await its turn to be answered:

Rochester, Minn., April 6, 1909.  
Fred J. Bowman  
Publisher of Lake Co. Examiner  
Lakeview, Oregon.

Dear Sir:—In your paper of March 11, 1909, on the first page there is an article of several columns telling of the purchase of a large tract of land by the Oregon Valley Land Company. From this article I quote the following:

"In the purchase of this splendid property the Oregon Valley Land Company has more than kept its faith with its contract holders. It has shown its honesty of purpose by giving to those who have invested, an interest in this great property which at lowest estimate is full worth half a million dollars.... It makes every contract twice as valuable as it was before and this too without one cent of added cost to the share holders."

There are over 130 of these contract owned held in Rochester and many of the holders read your paper with a great deal of interest. Here is something we do not understand. Why should this company spend so much money to increase the value of these holdings of the share holders? How is each contract to be made twice as valuable? Are we to get twice as much land? Is the land to have a better location or is it to be twice as productive?

Just what does this company expect to do with the land it has just purchased?

These are some of the questions that we are not able to answer. Ben we should be glad to have them answered through the columns of your paper.

Very truly yours,  
M. L. MERCER.

In the write up of the purchase of the Heryford by President Martin, of the O. V. L. Co., we supposed that we had made the matter perfectly clear to our readers, that the 40,000 acres of the choicest land in Lake county were added to those of the Military Road Grant, all of which were to be distributed to the contract holders.

In making this purchase it was the purpose and is still, to increase the number of valuable irrigated 10-acre tracts in this Goose Lake, and other valleys, and to increase the acreage in some of the grazing tracts but in so doing the number of contracts remained unchanged.

The company did not have to do this, because, before the Heryford purchase, its contract holders were

getting a square deal, and were getting full value and more for the money invested. But, in turning this great and valuable ranch into the distribution, President Martin and his associates simply showed their honesty of purpose when they did more than a strict letter of their contract called for.

The result is that the contract holders get more chances to secure a desirable tract of fruit or farming land than they did before this splendid acreage was added to the holdings to be distributed among them, while the acreage of the grazing tracts is increased, and the number of contracts is the same, thereby adding to the value of all such contracts with out cost to the holders.

## WORK BEGINS ON IRRIGATION CANALS

The Oregon Valley Land Co. is now ready to begin the construction work on irrigation canals and are open for bids for such work. The saw mill for making lumber and timber in building the flumes, etc. is now being brought from Alturas. The telephone line from the dam to the head engineer's office is finished.

Engineer M. D. Williams, of the O. V. L. Co. force, has a large party of surveyors at work locating main canals, both north and south of Drews creek, which work is now practically completed. His force will now take up the topography of the valley for the purpose of locating the distributing canals or ditches. In the prosecution of this work the engineers for a time will be located at Tatro's place.

In short all the work in hand by the company is being pushed forward with all possible speed.

There was a lot of growling about the north wind which was somewhat disagreeable, but with no frost accompaniment, until the papers came in with a tale of death, suffering and property loss from terrible storms that ravaged the entire middle west, and now the new comers and old timers, as well, are glad they are here in Sunny, Southern, Opulent Oregon!

In another column will be found an ad. of a Mississippi banking concern, which came to our advertising columns unsolicited, because the management believes business can be secured from our columns. Others can follow such example with profit to themselves.