

DECISION MEANS MUCH

Supreme Court May Decide Tax Question Tomorrow

Decision May Cause the Convening of the Legislature in Extra Session

The Oregon supreme court is expected to hand down a decision tomorrow, before leaving for the Eastern Oregon term at Pendleton, in the case of Marie Flanders versus Multnomah county, an injunction suit to set aside a new tax law by the last legislature. If the supreme court sustains the decision of the circuit court below a special session of the legislature will be called forthwith by Governor Chamberlain to cure the defects in the tax laws, in the absence of which the state would be without revenue for a year. The act of 1903 so changed the assessment and taxation laws that if the court upholds the new law and the old, taxes will be paid twice in 1904. If it upholds the new law only, then there can be no levies made on the assessment of 1903, and one year's revenues will be omitted. Under the old law state and county levies on the assessment of 1903 would be made some time in January, 1904. But the act of 1903 referred to above goes into effect January 1, 1904, and repeals the sections under which levies on the assessment of 1903 would be made. Hence there will then be no law authorizing a levy until July 1, 1904, and that on the assessment of 1904. The injunc-

tion asked is to restrain the authorities from making any levy on the assessment of 1903, for the reason that the section authorizing the levy will have become obsolete before the time arrives for making the levy. The old law made assessments on the basis of ownership March first. The new law makes it on the basis of ownership January first.

The act of 1903 is an absolute repeal of the old Oregon assessment and taxation law. If the court so holds the counties will be unable to proceed to make use of the assessment rolls of 1903 for their levy of taxes, for all the provisions for levying and collecting taxes will have been superseded by the new system which goes into effect on January 1, 1904. No revenues can be received by the state, counties, cities, towns and school districts at the usual time in the spring of 1904. All will be without public funds until the fall of that year. This will produce a harvest for the warrant dealers, as the interest bearing warrants will have to be issued, and in many cases where the constitutional limit has been exceeded such warrants will be illegal and void, and in many cases there will be defaults in payment of interest on existing indebtedness. This will be the predicament of Oregon if the court takes the view that the act of 1903 absolutely supercedes the previous law on January first. The strict interpretation of the new law means the loss of millions of revenues as the taxes for the year 1903 must remain wholly uncollected. The state is plunged in debt. A liberal construction of the tax laws may hold that it was simply the intention of the legislature that a new system of assessment and taxation be set in motion without displacing the old one, and that all pending tax proceedings be carried to completion by the state and county officials.

Begins Next Saturday.

The Journal's great serial, "Alice of Old Vincennes," begins in next Saturday's issue. Be sure to read it, as it is one of the greatest literary works of the age.

END OF THE NEW YORK CAMPAIGN

The Most Spectacular Election Ever Held There

Contest Said to Be Close Though Low's Friends Feel Confident of His Election

New York, Oct. 30.—The municipal political campaign will practically end tomorrow night and interest in Tuesday's election is at fever heat. While the issues involved in the contest are purely local the result cannot but be of national interest and importance. A clean and honest city government is in reality the only issue involved and the question is the same that has been fought out or is being fought out in many of the chief municipalities of the country.

The Fusion government, composed of both Democrats and Republicans, is desirous of an opportunity to continue the work of reform, while Tammany, the controlling element in the Democratic party of New York City, is fighting with might and main to regain control of the city government which it lost two years ago on the election of Mayor Low and the Fusion ticket.

In the present contest the Republicans and the Citizens' Union, the latter organization being composed of the independents of both parties and the sworn enemy of Tammany, nominated the following fusion ticket.

For Mayor, Steh Low, for controller E. M. Groat, and for president of the board of aldermen, Charles V. Fornes. They are the present incumbents of the offices named. Low is a republican and Groat and Fornes democrats. Groat and Fornes listened to the siren voice of Tammany and consented to be endorsed by it.

Tammany nominated Groat and the Citizens' Union and the Republicans promptly held new conventions and named men to succeed Groat and Fornes on the fusion ticket.

It became apparent early in the summer that the Tammany leader, Charles F. Murphy, intended to nominate George B. McClellan, his good friend and son of the famous general of the civil war, for mayor. There was an outcry from "Boss" McLaughlin, of the Kings County Democracy, who declared McClellan would not do, and suggested several Brooklyn men. The retort made from Tammany was that Brooklyn had its share already. McClellan did not see it that way, and insisted that some other man than McClellan be named. The controversy got acrimonious and McClellan charged Murphy with using methods of the Tweed regime. McClellan has continued stubborn throughout the campaign and it is generally conceded that Tammany will suffer seriously at the polls as a result of the disaffection of the Brooklyn Democrats.

The revolt of District Attorney Jerome against Mayor Low threatened

for a time to produce an analogous situation in the Fusion ranks. Mr. Jerome, however, came around all right after Low had been renominated and during the past two or three weeks has been one of the most zealous campaigners of the Fusion ticket.

Ex-Chief of Police William Devery's independent candidacy for mayor has contributed the comedy of the campaign. Everyone makes light of his candidacy except the rotund and humorous Mr. Devery himself, who affects to foresee his own triumph and the destruction of Tammany, which organization incurred his wrath by refusing to recognize his claims to district leadership. Charles F. Murphy, while pretending to regard Devery's candidacy with contempt, is secretly working hard to swamp the former chief of police for he knows that every vote Devery polls will be drawn from the Tammany ranks. Tammany has openly charged the Fusion forces with financing the Devery campaign.

In their conduct of the campaign the Fusionists have relied chiefly on the public improvements and other good works accomplished during the two years of their administration to continue them in power. The "red light" district has been obliterated and they declare that the city never before was so free from gamblers and the disreputable element generally as it is today. The rally cry of their fight has been "Vote for Low and keep the grafters out."

George B. McCollan says that if elected mayor he will administer the affairs of the city honestly and fearlessly and will not be the tool of Richard Crocker or of Tammany Hall. The city, he says, is normally Democratic and should have a Democratic government. He charges the reform administration with gross extravagance in the management of the city's finances and says that as a result of its negligence thousands of children are unable to find accommodation in the public schools.

In regard to the chief issue of the contest, however, Tammany has seen fit to say little. The Fusionists point to the conviction of "Al" Adams, the polley king, the closing of Richard Canfield's palatial gambling establishment and the extermination of the system of organized corruption which disgraced the police department under Tammany as triumphs of the Low administration. In refutation of these charges Tammany has been unable to make satisfactory reply except to make profuse promises to be good if returned to power.

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Daniel J. Fry, special agent, Salem.

Alabama Editor in Trouble.

Birmingham, Ala., Oct. 30.—The Alabama Press association met in special session here today to hear the report of the special committee appointed to investigate the charges against J. Asa Rountree, secretary of the association, who is accused of having made money out of the press trip to Canada last summer. Mr. Rountree has employed counsel to defend him and will make a vigorous effort to prevent the association ousting him from his office.

State of Ohio, City of Toledo, Lucas County, ss.

Frank J. Cheney makes oath that he is senior partner of the firm of F. J. Cheney & Co., doing business in the city of Toledo, county and state aforesaid, and that said firm will pay the sum of ONE HUNDRED DOLLARS for each and every case of Catarrh that cannot be cured by the use of Hall's Catarrh Cure.

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WHY SHE LEFT NEW YORK.

Mother of Family Expresses Herself About the Modern Young Man.

[Everybody's Magazine.]

"I am going to leave New York for good and all next week," said a well known woman the other day. "There is no place here for me to live my life. I'm not stout enough to stand against the stamped to the lee side of the deck. If I stay here I shall conform more, and feel that I must have more and more money to spend for new things."

"So I am going away to some isolated place where I can live with my books, and with my ideas, and with the friendly trees. And I shall bring my babies with a sense of the resources that may be inside of them. I don't know a young man of 30 who has saved his spring and vivacity. Business and rich men's sports have eaten up his soul. He rushes about in his automobile; he rides his horse; he pilots so much time to his yachts; he does his dinners and his dances—but I fail to find the strenuous young business man who has any real spontaneity. He has already lost something, a kind of glory, an open vision. He is rich and clever all in his line, but he is awfully incomplete as a man, and I call that poverty. So I'm going."

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