

Is Your Hair Sick?

That's too bad! We had noticed it was looking pretty thin and faded of late, but naturally did not like to speak of it. By the way, Ayer's Hair Vigor is a regular hair grower, a perfect hair restorer. It keeps the scalp clean and healthy. Sold for 60 years. J. C. Ayer & Co., Lowell, Mass.

DAILY CAPITAL JOURNAL

BY HOFER BROS.

OFFICIAL CENSUS SALEM.
MAY, 1904, 13,287.



A WORD TO REPUBLICANS.

The Republican reunion and conference, called at Portland by the state central committee, is a matter of great interest to all Republicans, whether they are able to attend or not. It is important because IT IS AN EFFORT TO LEAD UP TO MORE HARMONIOUS CONDITIONS, or rather wiser leadership and better party management than has prevailed at times in the past.

The defeat of Mr. Furnish, and the defeat of the candidates for most important offices in Multnomah county, and the present fiasco of the appropriations hung up for two years, are matter for thought.

The last legislature was almost without leadership, except as the two factions sought to play into the hands of the Democratic governor, to gain points for themselves.

A legislature five-sixths Republican in both houses did not consider party or public matters of enough consequence to ever hold a caucus or conference in the interests of either.

A caucus to bring about better conditions, better methods, and better results would be a good thing for the whole party. Call it a reunion or conference or what you like, gentlemen, BUT DO NOT BE BOREBORNS AND NEVER LEARN BY THE MISTAKES OF THE PAST.

The Republican party has had a long rule in Oregon, and it is probably safe to say it cannot live on its past. Nothing but a new program, a new deal, a new determination to conduct the state government more in the interest of the taxpayer will give a longer lease of life.

As a national organization devoted to sound business conditions, the principles of protection and reciprocity and expansion of commerce and industries, it has a future as no other party has.

As a local organization in Oregon, it must rise to higher levels and better standards of service, must more nearly approximate the business intelligence of the people, if it would have easy sailing.

This is an age of reform, moral, social, political and otherwise, and the demand of the day is the uprooting of corrupt practices and grafts in every form.

It will be a good thing to pour the cooling streams of harmony in upon the troubled waters of Multnomah county politics from all over the state, and LET THE SPOILS FACTIONS THERE KNOW THERE IS A REPUBLICAN PARTY OUTSIDE OF THEMSELVES.

But it will be a far greater thing to have the whole party realize its real relation to the needs of the state, and show by its acts, rather than by words, that it will stand for better government.

THE DEVELOPMENT LEAGUE.

The third convention of this organization to promote the development of the interior of the state has been held at Eugene, and was pronounced a great success by all who attended.

There has been given the addresses and the papers read at the meeting a generous amount of space in the press of the state. Of course, such a matter is not of enough importance to attract the notice of the Associated Press.

A prize fight or a European court scandal would have been telegraphed to the ends of the world, but A PUBLIC-SPIRITED CONVENTION OF PLAIN CITIZENS AND BUSINESS MEN IS INCONSEQUENTIAL.

The presence of Governor Chamberlain at the convention on Portland Day, when he was one of the three patrons of that event at Portland, was a significant tribute to this organization.

The Portland fair management selecting that date for Portland day, when the Eugene convention was advertised six weeks in advance was not very graceful nor was it appreciated.

The people of the interior of the state are beginning to realize that they have their own battle for development to fight, and that the fates help those

who show a proper determination to help themselves.

There is no fund for the Willamette Valley Development League to print its proceedings with, or the papers and statistics produced there would be worthy of preservation and the widest circulation.

The league is composed of the smaller business men of the state, with a sprinkling of bankers, sawmill men and manufacturers among the delegation, and they all showed great moderation and conservatism.

So far as the railroads were concerned they were represented by some of their local attorneys, but the utmost cordiality and good will prevailed.

THE LEAGUE IS DOING THE WORK FOR OREGON COMMUNITIES THAT THE DISCUSSION STARTED BY GOVERNOR M'BRIDE ACCOMPLISHED FOR THE STATE OF WASHINGTON.

It stimulates the corporation to greater exertions to meet the demands of the several communities of this state. Without the work of the Willamette Valley Development League, there would be very little attention paid to the development of this state.

SALEM HAS A HIGH SCHOOL.

There is not much foundation to the effort to make out by technicalities that Salem has no high school.

That matter was decided by at least three elections, and can be decided over again at any time that an election is held squarely on that issue.

At two elections the question of high school or no high school was squarely the issue, and high school carried by a large vote.

When A. A. Lee was elected all the carriages and even the horses were labeled for and against high school, and high school won out handsomely.

Furthermore the city superintendent arranged, and the board approved, a full twelve-year high school course of study, and one student has completed that course and given a certificate.

Then the community went ahead and ordered a high school building erected by an annual school meeting and the action of the school board. What more can be done by a community to have a high school?

The people of this community have too much pride, and the members of the board of education have too much American blood in their veins to now say to the world we have no high school.

The Salem high school is officially established. It is too late to kick it over by technical objections. Let all good citizens go forward and sustain the work of the high school, sustain the teachers, and sustain the board of education in their good work of keeping educational privileges of the Capital City as good as the best in the West.

HERE AT HOME.

Salem Citizens Gladly Testify.

It is testimony like the following that has placed the "old Quaker Remedy" so far above competitors. When people right here at home raise their voice in praise there no room left for doubt. Read the public statement of a Salem citizen:

James A. Tanner, farmer, corner of 13th and Lewis streets, says:

"So many suffer from kidney complaint that for a time I was alarmed about myself, for I was troubled with my back aching in the region of my kidneys. I think it was caused first by a strain from heavy lifting I did two years ago. I kept getting worse instead of better, and finally consulted a doctor. He told me I had gall stones in the bladder. Not only did I suffer from stones in the bladder but trouble with the kidney secretions existed and their too frequent action disturbed my rest from fifteen to twenty times in a night. This was very annoying and I was in a bad way when I read of Doan's Kidney Pills and procured a box at Dr. Stone's drug store. To say I was surprised at the speedy effect of their use is putting it mildly. I have recommended Doan's Kidney Pills to others, and will always have a good word for them."

For sale by all dealers. Price 50 cents. Foster-Milburn Co., Buffalo, New York, sole agents for the United States.

Remember the name—Doan's—and take no other.

Houses Must Be Numbered.

Property owners are required to place numbers upon their buildings, in accordance with ordinance No. 436, passed by the council October 4, 1904, which requires all houses or buildings now erected to be numbered before January 1, 1905, and all hereafter erected to be numbered before being occupied, under penalty of from \$2.50 to \$5.00 per day for each day's neglect. W. A. MOORES, Recorder.

CAPITAL NORMAL.

The fall term opens on September 25, but afternoon classes will begin on September 11. The course will be Academic, Normal, Business and Civil Service. Address J. J. KRAPS, Salem, Or.

A SQUARE DEAL FOR OREGON

The Development League Meeting at Eugene the Beginning of a New Era

The Committee on Taxation Recommends a Tax on Gross Earnings, but Asserts Railroad Property Should be Assessed Only its Fair Proportion of Taxes

"The committee on rate laws have met several times and had before them the rate laws of a number of states. The laws of Wisconsin, Washington, Iowa and Texas, and the commission bill before the last legislature have been considered in detail, and all have some provisions that would be of practical value, but many that we are not prepared to recommend for adoption at this time in this state.

"Owing to the physical conditions of our state and the problems of development involved, the legislation of no other state on this question is wholly adapted to Oregon's needs. Oregon does not stand alone, however, in demanding the protection of the law-making powers vested in the people. We find universal interest in this subject. It will be the vital issue before the next congress, states like Wisconsin and Washington are vigorously putting in operation comprehensive measures taking the control of rate-making out of the hands of railroad managers, and these communities are not suffering from paralysis of business or stagnation of industries.

"The committee begs leave to report progress and asks further time to consider and complete the report, which will be submitted at the next meeting of the league and to the people at as an early a day as possible."

J. A. Carson, of Salem, submitted the following report from the committee on tax laws, of which he is chairman:

"The subject of taxation is always one of difficulty and embarrassment, particularly when the property under consideration is used for railroad, telephone or telephone purposes. Such property has not a ready market; it is seldom sold. The ownership of such property is changed more frequently by reorganization of the corporation owning the same than by outright sales. At the outset your committee approached this subject with a desire to do absolute justice and to avoid any imputation of radical action, and throughout the investigation conducted by us, we believe that this spirit has controlled us.

"Corporations Assessed Lightly. "It cannot be successfully denied that corporations operating railroad, telephone, and express lines have not borne their just proportion of the public burdens in the way of taxation upon any individual or official, it appears beyond question that this class of property has successfully evaded the payment of its just proportion of the public taxes. It is not necessary to stop here to enumerate the means by which this has been accomplished.

"We realize that it would not do to assess this class of property upon its cost of construction. The earning capacity of the property ought to be and really should be the controlling feature in fixing its assessable value, but unfortunately Oregon has no law requiring reports of earnings to be made.

"The through or trunk lines of railroads are assessed variously. In some counties, Umatilla, for instance, the railway is assessed at the rate of \$12,000 per mile. Upon appeal to the supreme court of Oregon, the regularity of this assessment was sustained. (See O. R. & N. Co. vs. Umatilla county, decided July 3, 1905, and reported in Vol. 81, page 332, Pacific Reporter.)

"In the earlier case (O. & C. R. R. Co. vs. Jackson county, decided June 24, 1903, and reported in Vol. 38, page 608, Oregon Reports), the supreme court said that an assessor in determining the assessment of a railway ought to consider:

"(a) the cost of construction.
"(b) the cost of replacement.
"(c) its connections with other roads and advantages in a commercial way for commanding the carrying trade.
"(d) its rental value.
"(e) its net earnings, and
"(f) the market value of its stocks and bonds.

"In the same case the court held that the value of a railroad for the

purpose of assessment and taxation, may be determined by comparing the net earnings per mile for a series of years, and capitalizing it from those earnings at the rate of interest paid on its bonded indebtedness.

Tax Rule Non Practical.

"But as this state has no laws requiring railroad corporations to furnish this information, upon which under the rule of the supreme court the assessor alone could arrive at any reasonably accurate estimate of the valuation the rule is of no practical value.

"We doubt whether a single assessor or county board of equalization in Oregon has ever sought to get the information on which to base a correct valuation of these properties. In the absence of a state board of equalization, or any law regulating valuation, arbitrary and unjust assessments are the rule. In some counties a disposition to harass railroad corporations by unfair assessments is manifested, but in most counties they are assessed at ridiculously low values.

"Your committee considers the present plan of assessing telephone and telephone lines on the valuation of poles and wire per mile, as separate items, inequitable and unjust. It makes no allowance for the value of the franchise earnings or right of way of such corporations.

More Uniform System Needed.

Now in order to have a uniform system of taxation of such property as that under consideration, it seems to us that it would be only proper for a law to be enacted whereby a rate per mile should be prescribed. That minimum rate, it seems to us, should not be under \$10,000 for railroads, classified as hereinafter stated. In the northern counties of California, like Siskiyou, it appears that the O. & C. R. R. was taxed in 1891-1896 at the rate of \$17,000 per mile, but objected strenuously at an assessment of \$10,000 per mile in Oregon. If, therefore, the people of Oregon should declare that no railroad of the first class should be assessed at less than \$10,000 per mile, it could not, in the opinion of the committee, be successfully argued that the people of Oregon were arbitrary in their treatment of the railroad corporations.

"In this connection we wish to call attention to the fact that Oregon has treated railroads more liberally than any other state. In the year 1902 railroads in Oregon paid \$150 taxes per mile on their lines, while in Washington they paid \$215 per mile, and in Idaho \$244 per mile, and in California \$247 per mile, while the valuation or assessment in Oregon was not quite half the valuation made in Washington and scarcely one-third that made in California. Why there should be that great disparity in assessment and taxation of this class of property in contiguous states is not apparent; and we believe it will not be said that Oregon and her citizens have profited by this extremely considerate treatment of the owners of this class of property.

We do not believe the ordinary traveler would say that the railroad facilities and accommodations in Oregon are today equal to those in the sister states of Washington and California.

"Then, too, in the matter of the development of the country and the desire to accommodate the citizens of this state, we believe it will be admitted by railroad managers themselves that Oregon, her people and resources, have too long been neglected. It seems to us, as indicated above, that it would be proper and fair for the people of Oregon to say that all railroads should be assessed at least \$10,000 per mile, and in the more populous districts that rate ought to be in all justice very considerably increased.

"In order that the increase should be uniform, it seems to your committee that the increased assessment over the minimum here suggested could be fixed by reference to the population of the different counties. We think that the state census could be relied upon. Certainly any one would admit that a railroad in Multnomah or Marion counties, on account of the greater

All Humors

Are impure matters which the skin, liver, kidneys and other organs can not take care of without help, there is such an accumulation of them.

They litter the whole system. Pimples, boils, eczema and other eruptions, loss of appetite, that tired feeling, bilious turns, fits of indigestion, dull headaches and many other troubles are due to them.

Hood's Sarsaparilla and Pills

Remove all humors, overcome all their effects, strengthen, tone and invigorate the whole system.

"I had salt rheum on my hands so that I could not work. I took Hood's Sarsaparilla and it drove out the humor. I continued its use till the sores disappeared." Mrs. IRA O. BROWN, Rumford Falls, Me.

Hood's Sarsaparilla promises to cure and keeps the promise.

population, trade and traffic, is a much more valuable asset than a railroad in Jackson county.

Telephone and Telegraph Lines.

"Turning to telephones, telegraph, and express companies, a different feature must be considered. It appears to your committee that it would be highly proper to compel telegraph, telephone and express companies to pay a certain amount upon their gross receipts. Of course, in this connection it would not be expected that those companies would pay any taxes upon moneys deposited with them for the purpose of transmission only. To be more explicit, we refer in this connection directly to such transactions as the purchase of money orders or orders commonly known as telegraphic and express orders. However, upon the gross earnings of telegraph, telephone and express lines a tax could be very readily collected.

"Those corporations pay such a tax in such wealthy states as New York. Why they escape in this state is a matter of astonishment to your committee. We think that those companies could very well afford to pay such a tax in Oregon as in New York. In New York every corporation engaged in this kind of business pays five-tenths of one per cent upon its gross earnings within the state. Such a law would be valid, too. No corporation could escape it or dodge it. The supreme court of the United States has declared that the New York tax law referred to as valid. Before we leave this subject we shall anticipate and answer an objection that may doubtless be raised by many, and point out a way by which the taxes can be readily collected, and the provisions of such a law as we have suggested readily and easily enforced.

"At the outset, many people will say that such a law could not be enforced because there would be no means of ascertaining the gross earnings of any of these corporations. The law could very easily make it the duty every agent in charge or control or any such officer of these corporations to make monthly or quarterly reports under oath, one to be filed with the county clerk one to be filed with the county assessor, and a third to be filed with the secretary of state, and in the event of his failure or refusal to make such report, a term of imprisonment in the county jail could be inflicted. It would be useless to prescribe a fine, because the fine would be paid by the corporation and the law be thus evaded, but a corporation would have some difficulty in inducing its employees to go to jail in order to shield it from

(Continued on Page Three.)

INDIGESTION'S RECORD



"The best remedy I can prescribe for your indigestion, indigestion, is Green's August Flower. I know of several other physicians who prescribe it regularly."

Indigestion is making an awful record as a cause of sudden deaths. It is beating heart-failure in its ghastly harvest.

You read in the papers daily of apparently healthy and even robust men being suddenly attacked with acute indigestion after enjoying a hearty meal, and of their dying in many cases before a physician could be called in.

This should be a warning to you who suffer with regular or periodical attacks of indigestion. If these unfortunate victims of acute indigestion had taken a small dose of Green's August Flower before or after their meals they would not have fallen a prey to such sudden seizures.

August Flower prevents indigestion by creating good digestion. It also regulates the liver, purifies the blood and tones up the entire system in a natural way.

QT20 sizes, 25c and 75c. All druggists. Sold in Salem by S. C. Stone.

PRINTING!

THAT IS RIGHT

THAT IS THE KIND WE DO. No job too small, nor too large, for us to handle.

LET US FIGURE ON YOUR NEXT ORDER. You will be pleased with both work and price.

ELLIOTT THE JOB PRINTER

Phone: Main 1243
217 South Commercial St.

Hall's Ferry Road

and

FERRY

Shortest line to all points in Polk County.

No Astos or Steam Engines run on this road

A. D. PETTYJOHN, Prop. Ferry



Salem Box Factory

G. F. MASON, Prop.

I am in South Salem, where you find me for all kinds of fruit orchard boxes and hop baskets. Miller street, Salem. Phone Main 1243.



A CHILD CAN BUY

As advantageously at our most

ket as the older folks. We give

most careful attention to all orders

and sell none but the best of goods.

H. C. CROSS,

State Street Market. Phone

Starts Next

Monday

On next Monday a new class shorthand will be started at Capital Business College. A number have already registered for the date. Others who think of beginning such a course soon would well to begin then. Remember, teach the Gregg System, now by more than one-half the schools in this country. It is easy to learn and easy to read. If you wish to know more about it write for circular "J."

U. J. LEHMAN

Sash and doors. All kinds of sash and doors. Phone 131 black. Also doors of warehouse for rent; also and switching facilities.

Young Man

The habit of putting money away is reflex in its action. The money itself is a valuable accessory, and the quality of mind and character developed through this habit makes for ultimate success.

The young man whose money is not drawn from his pocket at every tinkling sound is the man who will succeed.

SAVE WHILE YOU EARN. Deposit a part of your income regularly and you will soon be independent.

We receive deposits of one dollar or more and pay interest at the rate of three per cent, compounded semi-annually.

Savings Department
CAPITAL NATIONAL
BANK