OREGON'S NEW LAW MAKES TIME APRIL AND OCTOBER.

Delinquencies Shall Be Charged 19 Per Cent Penalty and 12 Per Cent Interest.

SALEM. Or., March 5 .- The two new laws relating to assessment and taxation and the apportionment of taxes among the counties contain many new features which are expected to remedy many defects in former statutes and to improve the system of conducting this branch government. Both bills were framed and taxation, and were the results of much careful study of the subjects in-of the receipt. He shall keep stub re-wolved. While both become laws in 90 celpt-books, in which shall be kept by him days, by their own terms they do not go into effect for practical purposes until next year. This year's taxes have already been apportioned under existing

can be printed and bound in plenty of time for distribution, and so that all offi-cials may learn the requirements of the Sheriff shall receive a larger amount in printed and bound in plenty of

925, 2826, 2831, 2833 and 2834 of Hill's Annotuted Laws of Oregon, and amends other

with proceed and assess all taxable prop. erty within his county, and shall return to such County Clerk on or before the first Monday in September next following such assessment roll, with a full and com-plete assessment of such taxable property entered thereon, including a full and pre-cise description of the lands or lots owned by each person therein-named on March 1 of each year at the hour of 1 o'clock A. M., which description shall correspond with the plan or plat of any town laid out or recorded, and said lands or town lots shall be valued at their true cash value, taking into consideration the im-provements on the land and in the surrounding country, the quality of the soil. its convenience to transportation lines, public roads, mills and other local ad-vantages. No deduction of indebtedness from assessments or taxation shall be allowed in any case. True cash value shall be held and taken to mean the amount such property would sell for at a volun tary sale made in the ordinary course of business. The County Court of any county may, if necessary, extend the time for returning the assessment roll until the first Monday in October following. The terms "real property" and "land," wher-eyer used in the laws of this state, shall for the surrefor the purpose of assessment and taxa-tion be held to mean and include not only the land itself, whether laid out in town lots or otherwise, with all things con-tained therein, but also all buildings, structures, improvements, trees and other fixtures of whatever kind thereon, and all rights and privileges belonging to or wise appertaining thereto, Jand shall be assessed and taxed in the county in which the same shall He, and person shall be assessed in the county where he resides on the 1st day of March of the year when the assessment shall be made for all real and personal property owned by him within such county, and unoccupied land, if the owner be unknown, may be assessed as such without inserting the name of any owner. But no assessment shall be invalidated by a mistake in the name of the owner of the real property assessed or by the omission or the name of the owner or the entry of a name other than that of the true owner, if the property be correctly described; and, provided, further, that where the name of the true owner or the owner of record of any parcel of real property shall be given, such assessment the owner, on account of any description upon which, in a contract to convey, a court of equity would decree a conveyance

2762. The Assessor of each county shall make a plat of the Government surveys and of all town plats within his unty, and shall note thereon the owner of each tract of land and of each town lot, and in counties where the Assessor shall describe the land in the roll in the order of its location upon the ground he shall keep a taxpayers index for each year, which shall be a public record, subject to general inspection, and in such index he shall enter the name of every taxpayer against whom any tax shall be charged in his county, in alphabetical order, with reference to the first three letters of the surname of such taxpayers as have surnames, and of the first name of any oth-

Sec. 27%. Unoccupied lands liable to taxation, when the name of the owner is unknown, shall be described and the value thereof set down in the assessment roll in a part thereof separate from the other assessments, in the same manner that lands of residents are required to be described, and the value thereof designated, unless the property on such assessment roll shall be arranged in the order of its location, and not in alphabetical order by the owner's name, in which former case such lands of unknown owners shall be inserted in their proper place according

Sec. 2782. The County Court of each county of the Board of Commissioners thereof shall at its term in January of each year estimate the amount of money to be raised in its county for county pur-poses, and apperiion such amount, togeth-er with the amount of state and school tax required by law to be raised in its county, according to the valuation of the taxable property in its county for the year, and such determination shall be entered at large in its records.

Sec. 2784. For the purpose of raising revenues for county purposes.

revenues for county purposes, the County Court or Board of County Commissioners each county in the state shall at its January term in each year levy a tax upon all taxable property in its county, which tax shall be sufficient in its amount which tax shall be sufficient in its amount to defray the expenses of the county.

Sec. 279. The County Clerk or the Clerk of the County Court of each county in the state shall forthwith, after the apportionment of taxes, make a certificate of the several amounts apportioned to be assessed upon the taxable property is becaused upon the taxable property in assessed upon the taxable property county for state, county, general and spe-cial school, military, university, town, city or other purposes, for which a tax may have been legally levied, and deliver the same to the Sheriff of the county, together with a transcript of the original assessment roll ruled with proper columns. issessment roll ruled with proper columns quent list and for payments, redemptions and other entries therein contemplated by this act, and with the amount of taxes properly extended and entered thereon, against each separate parcel of real prop-erty, as well as against the personal property assessed to each individual, which roll shall thereafter be a tax roll to which shall be attached a warrant in the name of the State of Oregon, under the hand of said clerk, and the seal of the County Court, authorizing the collection by such Sheriff of said taxes, and such Clerk shall thereupon take the receipt of said Sheriff therefor, and dully charge against the Sheriff the full amount of taxes charged on such roll, and the Sheriff shall in the settlement be allowed as credits against such charge such amounts as he shall

the office of the tax collector. Before entering upon his duty as tax collector, the Sheriff shall give a bond signed by some responsible surety company or some re-sponsible surety or surities as approved by the County Court, conditioned for the faithful performance of his duties as such tax collector in such amount as the County Court shall direct, and such bond, if signed by a surety company, shall be ap-proved and paid for by the County Court. Such bond shall be additional and cumu-lative to the general bond given by the Sheriff, to which resort may be had in case of failure or default of his duties as tax collector if the bond described in this section be unenforcible or insufficient.

Sec. 2797. The Sheriff shall receive and receipt for all moneys and county orders collected by him for safes, and shall note on the tax roll against the property paid on, in columns provided therefor, the date of each payment and the number laws, and it is expressly provided that the new assessment law shall not apply up til after December 1, 1901.

Secretary of State Dunbar is preparing the form for the assessment rolls to be sent to the County Clerks for the use of Assessors in 1902, so that the blank books can be printed and hound in pienty of the state of the tax roll may be omitted from the state of the tax roll may be omitted from the state of the tax roll may be only to the tax roll may be only to the tax roll may be sent to the case of the tax roll may be sometimed. county orders from any person for taxes. The assessment law expressly repeals than the amount of such person's county sections 3581, 2777, 2792, 2802, 2802, 2803, 2804, taxes for the year or years for which 2805, 2806, 2811, 2816, 2817, 2820, 2822, 2824, the payment is made. It shall be the duty of the Sheriff to note upon each re-Tying, shall on the first Monday in March next following procure from the County Clerk a blank assessment roll and forth. With proceed and assess all taxable control of each county order he shall receive, the amount of the taxes for which such receipt shall be given, and also to write the date of the receipt upon the back of each county order paid in for control or county or control or county or county or county or control or county or control or county or county or county or control or county or control or county or county or control or county or county or control or control or county or control or contro back of each county order paid in for taxes, and at the same time write or stamp across the face thereof, "received for taxes," and no county order shall draw any interest after such date. He shall keep as a part of the records of his office a collection register in which he shall make proper entries, showing the various amounts collected by him, the amounts thereof collected for each and the tax so collected became due, and the

> selpts given by him therefor, Sec. 278. The Sheriff shall, on th last business day of each week, make settlement with the County Treasurer, in which he shall re-port to him the exact amount of cash and of county orders by him collected for taxes during the preceding week, and exhibit to the Treasurer for examination and comparison his collection register, and his stub books containing copies of the receipts by him given for the taxes so collected. In such reports the Sheriff shall also show the respective sums collected by him for the various funds for which he shall have collected taxes during the poriod covered by such report. He shal take receipts in duplicate, for all money so paid by him to the Treasurer, and shall retain one, file one with the County Clerk, or Clerk of the County Court. The Treasurer shall keep the money received by him for taxes in separate funds, and shall, on the last business day of each week, report to each school district, city, town or other corporation, for which he shall have collected any taxes during the preceding week, the amount of collections ade for it, and shall pay over to the sev eral school districts, city, town or other corporations, upon demand made by them, the amount thereof, to which they are re-spectively entitled, taking their receipts therefor in duplicate, one of which re-ceipts he shall retain, one of which he shall file with the County Clerk or Clerk

numbers and dates of the respective re

of the County Court. Whenever the Sheriff discovers that any property has been assessed more than once for the same year he shall collect only the tax justly due thereon, and shall make return to the County Court, or Board of County Commissioners, of the balance as double assessment, and shall be properly credited therefor, and on the payment of interest at the rate of whenever, at any stage in the collection of taxes, the officer having charge of the roll shall discover errors or omissions any error or irregularity in the description; provided, such description would be sufficient in a field of conveyance from the owner, on account of the owner, or account o Such correction to be made in red ink, or otherwise distinguished, and to be signed with the initials of the officer making the same and the date of such

nair of the taxes against any particular parcel of real property, or the taxes on personal property charged against any individual, be paid on or before the said first Monday of April, then the time for the payment of the remainder of such tax may be extended to and including the first Monday of October next following, but if the remaining one-half of such tax be not paid on or before the first Monday of October, then such remaining half shall be delinquent, and besides the penalty, interest thereon shall be charged and collected at the rate of 12 per centum per annum from the first Monday of April preceding, and upon all delinquent taxes there shall be collected from the taxpayer of such taxes, for the benefit of the county, 10 per centum as a penalty, and for the benefit of the county or other public corpora-tion, which shall have an interest in any portion of such taxes, interest at the portion of such taxes, interest at the rate of 12 per centum per annum on such taxes from the day on which they be-come delinquent until their payment; provided, however, that there shall be an allowance of 3 per cent rebate upon any tax paid on any separate parcel of real property or upon the personal prop-erty charged to any individual, as aforesaid, on or before the 15th day of March next prior to the date when such tax would become delinquent, if not paid. On or immediately after the first Monday of May in each year the Sheriff shall proceed to collect all taxes levied in his county upon personal property, of which one-half was not paid as hereinbefore provided, on or before the first Monday of April, together with the penalty and interest. He shall levy upon sufficient goods and chattels belonging to the per-son or corporation charged with such taxes, if the same can be found in the county, by taking them into his possession, to pay such delinquent taxes, to-gether with interest, according interest, penalties and other lawful charges, and shall immediately advertise such goods and chattels for sale by posting written or printed notices of the time and place

the purchasers thereof at such sale the property so sold to them respectively, and such sale shall be absolute. And the Sheriff shall proceed in like manner on and after the first Monday of No-vember to collect the residue of taxes charged against personal property re-maining delinquent upon his roll. All taxes which may hereafter be lawfully imposed or levied upon real property shall be and they are hereby declared to be a lien on such property from and including the day on which the warrant authorizing the collection of such taxes is issued until they should be paid or until the title shall year in be paid or until the title shall vest in the purchaser, upon sale for such taxes; such liens shall include all costs, penal-

of sale in three public places in his county, not less than ten days prior to such sale, and if such taxes, interest and

penalties shall not be paid before the time appointed for such sale, the Sheriff shall proceed to sell such property at

public vendue, or so much thereof as shall be sufficient to pay such taxes, in-terest and penalties, and shall deliver to

TAXES IN INSTALLMENTS thereon, and such as he shall be unable to collect and shall return to the court as not collectible. All such tax rolls shall be public records and as such preserved in year. And every sale for taxes or transfer of property under a tax sale, whether void or ineffectual for any other purpose or not, provided only that the considera-tion required by law shall have been paid therefor, shall be deemed to assign to and vest in the purchaser or transfered

the lien herein prescribed.

Section 2808. Whenever the Sheriff shall discover that any property liable to taxation in his county has been omitted from the tax roll, he shall askess the same and place it on the tax roll and collect taxes thereon, in like manner and form as other assessments are made and other taxes collected for that year, and shall on the last business day of each week made a report in duplicate to the Treasurer, to the Board of County Commissioners or County Court of his county, of the amount of taxes so as-sessed and collected by him during the preceding week; such report shall also contain, with the other matters hereinbefore in the preceding sections pre scribed, an itemized statement of amount of all penalties and interest on taxes he shall have collected during the

preceding week. And in like manner when the Sheriff shall discover that any parcel of real property shall have escaped assessment for the preceding year, he shall assess the same, place it upon his tax roll and collect there the amount of taxes to which the same would have been liable. If properly assessed during the preceding year, and shall proceed thereupon in all respects as in the case of the collection of taxes regularly entered upon his roll. Section 2800. If any of the taxes mentioned in the roll shall remain unpaid and the Sheriff shall be unable to collect the same, he shall immediately after the first Monday of October extend the amount of the tax upon each several parcel of real property and upon the personal property assessed to each indi-vidual in a column provided for such purposes on the tax roll, headed delingether with a statement compiled therefrom and entered thereon showing the rotal amount of taxes collected, the total amount of double assessments and other errors, the amount of Sheriff's assessments collected and uncollected and other matters affecting his return, striking a balance between the total of the tax list as given him and the total colections, less such errors and other matters which shall be duly noted in their respective places in the list, and shall return such list to the County Court with the certificate thereto annexed herein

Real property, which has been sold un er the provisions of this act, may be deemed at any time before the issuance of a tax deed by payment in legal money of the United States to the tax collector of the proper county for the benefit of the holder of the certificate of sale, of the whole amount paid to the Treasure herefor, with interest on said sum, which shall not exceed the rate of interest men tioned in the certificate, from the date of the issuance of said certificate of sale intil the date of redemption. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs, accruing after the issuance of such certificate of sale and paid by the holder of such certificate, or his assignee, together with interest on such payments, at the rate hereinbefore mentioned, from the day the same were paid. And on the making of such redemption the Sheriff shall note on the tax roll against the property re-deemed the fact and the date thereof. No fee shall be charged for any redemption after the passage of this act. redemption made shall enure to the ben efit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the per-son making the same to be reimbursed by the person benefited. If the real prop erty of any minor or insane person not saving a guardian of his estate be sold for non-payment of taxes, the same may be redeemed at any time after the sale and before the expiration of one year interest specified in certificate of sale or unt for which the same was sold:

their behalf.

The receipt of the redemption money of any real property by the tax collector for the benefit of any purchaser at a tax any year may be paid on or before the first Monday of April following, and if not so paid they shall become delinquent; provided, however, that if one-half of the taxes against any particular. such redemption money shall immediately indorse upon the proper records the fact that such taxes, penalties, interest and costs have been pald, and the prop-erty therein described redeemed by such payment, and shall deliver to the person redeeming the same a certificate of re-demption therefor, and to the party entitled thereto the amount received by

him for such redemption. Section 2816. The Sheriff shall make a certificate over his official signature to be annexed to such statement that the facts set forth therein are correct, that the sums therein returned as unpaid are not paid, which statement shall be filed with the County Clerk and he shall thereupon be credited by the County Court with the amount of taxes so returned as unpaid and doubly assessed. Section 2814. Within ten days after the return of the tax list to the County Clerk as hereinbefore payvided the County Clerk shall after duly proving and com-paring the returns of collections, errors, double assessments and other matters, return the same to the Sheriff with a warrant commanding him to sell the several articles of personal or parcels of real property upon which such taxes are respectively levied in the manner provided in this act, but no levy upon real

roperty shall be required. That immediately upon the return the Sheriff shall proceed to give notice of the sale of real property for delinquent taxes thereon, which shall not be held later than March 1 of each year, by causing to be published once each week for four successive weeks in a newspaper which shall be designed by the Court which shall be designated by the County Court as the most likely to give actual notice to delinquent taxpayers, a notice stating the time and place of the sale and a description of the several parcels of real property to be sold, the amount of taxes, interest and penalties accrued against each tract and the name of the owner, if known, or person, if any, to whom taxed. But if there be no newspaper in which the County Court can procure such notive to be published for a price not exceeding Z cents per line, nonpariel type, the Sheriff shall, upon their order reciting such facts, post writ-ten notices of such sale, containing the same matters as hereinbefore set forth, in four public places in his county for four weeks before said sale, and notices so given shall have the same force and effect as though the same had been published as hereinbefore provided. In that case he shall, before making such sale, file in the office of the County Clerk or Clerk of the County Court of his county, a copy of said notice, with his certificate endorsed thereon, setting forth that said notices had been posted in four public places in his county four weeks before the sale, which certificate shall be pre-sumplive evidence of the facts therein stated, and of the fact that the County Court had been unable to obtain publi-

cation in a newspaper on the terms hereinbefore set forth, Before causing any such publication the County Court shall enter into a con-tract with the newspaper undertaking to make the publication, which contract such charge such amounts as he shall ties, charges and expenses on, of and thereafter report to the Board of County Commissioners of his county that he has collected on said roll, and also such as he shall accrue, attach or be made. Such lien shall have priority to he shall find to have been twice assessed and shall be fully paid and satisfied be-

The Sheriff shall, at his office on the day fixed in the notice, sell the several tracts or parcels of real property em-braced in the delinquent list in the manner and form as upon sale of real property under execution, except as herein otherwise especially provided. Each par-cel shall be sold to the person who offers to pay the taxes, cost and accruing pen-alties thereon, and take a certificate at the lowest rate of interest. "The Sheriff shall continue the sale from day to day until the list is exhausted.

Section 2818. Immediately after the sale the Sheriff shall issue to the several purchasers certificates of sale, which shall bear interest from the date of issue until redeemed at the rate of interest bld by the purchaser hereunder as provided in section 26, and shall be prima facie evi-dence that the property described therin was so subjet to taxation at the time it was so subject to taxation at the time it therein were not paid before the said certificate was issued; that all the acts and proceedings requisite to a valid and regular sale of the real property described for taxes have been duly done and had: Provided, that if any certificate shall be found to be void, by reason of any act or omission of any officer, the Treas urer shall redeem the same in accordance with a guaranty which shall be therein contained, to the effect that in the event hereinbefore mentioned the county will repay to the holder of said certificate the sum paid to the Treasurer for such certificate, and subsequently for taxes on the property described in it, with interest thereon at the rate of 5 per centum per annum from the date of such payment to the date of redemption. Such certificate shall contain a description of the property assessed, as the same appears on the tax roll, the name of the owner of said property, a statement of the year or years for which the taxes are charged, the amount of the taxes, penalties and interest due, the amount of interest to be borne by the certificate, and that the property may be redeemed with-In three years after the date of the cer-Section 2823 At the expiration of three

ears from the date of sale the tax ollector shall make out a deed for each lot or parcel of land sold and remaining purchaser upon the return of the certificate of purchase; provided, however, that where land has been heretofore sold for taxes, the deed shall be made at the ation of two years from the date of The Sheriff shall collect \$1 for each deed made by him on such sales, but any number of parcels of land bought by one person may be included in one deed, if lesired by the purchaser. The deed shall contain a description of the property sold, as described in the assessment roll, the year in which the tax was levied, to whom the same was assessed; that the tax was unpaid at the time of the sale, and that no redemption has been made. And such deed shall vest in the purchaser all the right, title and interest and estate of the former owner, owners, lien holders, claimants or other person or persons interested in the land, and o the right, title, interest and claim the state and county thereto, and shall be prima facle evidence in all the courts of this state in all controversies in relation to the rights of the purchaser, or his helrs or assigns, to the land thereby conveyed, of the following facts: (i) That the real property conveyed was subject to tax for the year or years stated in the deed; (2) that the taxes were not paid at any time before the sale; (3) that the real property conveyed had not been redeemed from the sale at the date of the deed; (4) that the property had been listed and assessed; (5) that the taxes were levied according to law; (6) that the property was duly advertised for sale; (7) that the property was sold for taxes as stated in the deed. And it shall be conclusive evidence of the following facts: (i) That the manner in which the listing, assessment, levy, notice and facts: (1) That the manner in which the listing, assessment, levy, notice and the sale were conducted was in all respects as the law directed; (2) that the grantee named in the deed was the purchaser; (3) that all the prerequisites of the law were compiled with by all the officers who had, or whose duty it was to have had, any part or action in any transaction relating to or affecting the title conveyed, or purporting to be continued in the listing assessment, levy, notice and Henderson, Vera and Kathleen Kulberg, Miss S Husbier, and Sale Henderson, Vera and Kathleen Kulberg, Miss S Husbier, and Sale Henderson, Vera and Kathleen Kulberg, Miss S Husbier, and Sale Henderson, Vera and Kathleen Kulberg, Miss S Husbier, Art Sale Henderson, Vera and Kathleen Kulberg, Miss S Husbier, Vera And Ve title conveyed, or purporting to be con-veyed, by the deed, from the listing and valuation of the property up to the ex-ecution of the deed, both inclusive, and that all things whatsoever required by law to make a good and valid sale and len, Arden to vest the title in the purchaser were done, except in regard to the points Andrus, W. H. Andruson, George named in this section, wherein the deed shall be presumptive evidence only. And in all controversies and suits in-

volving the title to real property claimed and held under and by virtue of a deed executed substantially as aforesaid by the Tax Collector, the person claiming title adverse to the title conveyed by such deed shall be required to prove, in order to defeat the said title, either that the said real property was not subject to taxation for the year or years named in the deed, that the taxes had been paid before the sale, that the property had been redeemed from the sale according to the provisions of this chapter, and that such redemption was had or made for the use and benefit of persons having the right of redemption under the law of this state, or that there had been an entire omission to list or assess the property, or to levy the taxes, or to give notice of the sale, or to sell the property; but no person shall be per-mitted to question the title acquired by a tax deed without first showing that he. or the person under whom he claims had title to the property at the time of the sale, or that the title was obtained from the United States or this state after the sale, and that all taxes due upon the property have been paid by such person or the property have been paid by such person or the property. such person, or the person under whom he claims title as aforesaid; provided, that in any case where a person had paid his taxes, and through mistake made in the Tax Collector's books, or in the receipt, the land upon which the taxes were paid was afterwards sold, the tax deed shall not convey title; provided, further, that in all cases where the owner of lands sold for taxes shall resist the validity of such tax title, such owner may prove fraud committed by the officer selling the same or in the purchaser to defeat the same, and if fraud is so established such sale and title shall be

Every action, suit or proceeding which may be commenced for the recovery of land sold for taxes, except in cases where the assessment and taxes for which the and was sold had been paid before the sale, or the land redeemed after the sale, shall be commenced within three years from the date of the record of the tax deed. And in every action, suit or proceeding to set aside a sale of land for taxes, or to quiet the title against such sale or to set aside the cloud there. such sale, or to set aside the cloud there-of, or to recover the land sold, whether before or after the deed, the party claiming to be the owner as against the party claiming under the sale, must tender in his first pleading in such case and pay into court at the time of filing the same, the amount of the purchase price for which such lands were said tractiles with 30 per cent addition filing the same, the annual lands were chase price for which such lands were sold, together with 20 per cent addition, and all taxes which shall have been paid Latham, Brazzil Latimer, J A Lawson, Oliver I Lee, James B after such sale by the purchaser, to-gether with interest thereon at the rate of 10 per centum per annum from the respective times of the payments of such sums up to the time of the filing of such pleading, to be paid to such purchaser, his helrs or assigns, in case the right or title of such purchaser at such sale shall fall in such sult, action or proceed

That an act providing for the recording of sales of real property sold for the recovery of delinquent taxes, and to fur-ther define the duties of officers in rela-tion thereto, approved February 21, 1833.

shall be repealed.

The Tax Collector shall enter upon the tax roll the name and address, if known, of the purchaser at a delinquent tax sale, and also shall make a memorandum of all assignments from such purchaser or suband also shall make a memorandum of all assignments from such purchaser or subsequent purchasers of certificates of tax glass with a chamols skin. "There, gensales and of all redemptions, surrenders for cancellation, issuance of deeds upon a clearer demonstration than that let him

## Downing, Hopkins & Co.

BOTH TELEPHONES

WHEAT AND STOCK BROKERS Chamber of Commerce Room 4, Ground Floor

tax sales.

In all places in this act where the term "County Court" is used, it shall be considered to mean the Board of County Commission Commissioners in countles that have a separate Board of County Commissioners for the transaction of county business.

The last section declares an emergency, and provides that the provisions of this act so far as it relates to the collection of taxes heretofore levied, shall not ap-

ply until December 1, 1901. ADVERTISED.

List of Unclaimed Letters Remaining in the Postoffice at Portland, Or.

Free delivery of letters by carriers at the residence of owners may be secured by observ-ing the following rules:

Direct plainly to the street and number of the bouse.

Head letters with the writer's full address, Head letters with the writer's full address, including street and number, and request antwer to be directed accordingly.

Letters to strangers or translent visitors in the city, whose special address may be unknown, should be marked in the left-hand corner, "Translent." This will prevent their being delivered to persons of the same or similar names.

Persons continue for the same or similar names.

Persons calling for these letters will please state date on which they were advertised, March 11. They will be charged for at the rate of 1 cent each.

WOMEN'S LIST.

Blanchard, Miss Blakstey, Mrs Susie Black, Miss Anna M Booth, Mrs May Booth, Mrs Alice Kem Neill, Mrs it Netuary, Mrs Brands Netisen, Miss Gertrude Neisen, Miss Matilda.

Olsen, Mrs E O'Neill, Mrs F O'Neill, Mrs F O'Neill, Mrs Sophie Pollock, Miss Sophie Booth, Mrs Alice Res Bowman, Mrs Learn, Bowman, Mrs Learne Boyle, Miss Lotta-2 Brasel, Miss Maud Brown, Miss Bergia Brusha, Miss Neille Bush, Miss E Butler, Mrs Flora Casteel, Miss Eva Chapeile, Maud Cole, Mrs A.G O'Neill, Mrs F Pollock, Miss Sophie Pohl, Mrs Anna Porter, Mary Pratt, Mrs Della M Quincy, Mrs B B Heyes, Plossie Reader, Mrs Hulda Ridder, Mrs Hulda Ridder, Mrs A L

Riley, Mrs A L
Roper, Miss Minnie 1
Ruan, Mrs Ellen
Ruddy, Mrs Jno
Eavage, Mrs Alma-2
Salor, Mrs Curtis, Mrs Addie
Dwight, Catherine
Deety, Mrs Bert
Deherde, Mrs Clarrice
Dumhie, Mrs Kate
Faulse, Mrs Clarrice
Felton, Miss Verna
Fontaine, Mrs Belle
Freeman, Mrs Lianie Rimens, 278e
Fries, Mrs L
Garfield, Miss Lillian
Gertrude, Miss L
Gilmour, Mrs S
Greeley, Mrs
Grimes, Mrs Bertie
Gunderson, Miss Mary
Stark, Mrs Mary
Grimes, Mrs Bertie
Gunderson, Miss Ellen
Gunderson, Miss Ellen
Gunderson, Miss Ellen
Sutherland, Anna
Sweet, Mrs Ella
Balls
Hanilton, Miss Alter
Binner, Lizzie
Binner, Lizzie

Gunderson, Miss Eilen Sutherland, Anna Gunderson, Miss Eilen Sutherland, Anna Halls Halls Hamilton, Miss Alter Harris, Jennis I. Haynes, Miss Mamie-2 Thomas, Clara Henderson, Vera and Kathleen Kullberg, Miss S Houston, Mrs L J Hulbut, Katie Jordan, Miss Kate Johnson, Miss Annie Johnson, Miss Annie Johnson, Miss Annie Johnson, Miss Andie Weidler Johnson, Miss Andie Weidler Johnson, Miss Andie Weidler Johnson, Miss May Wilkin, Miss Maggle Winders, Mrs Liebtle Kien, Miss Maggle Winders, Mrs Liebtle Kien, Miss Maggle Winders, Mrs Electic Write, Miss Mary Kippox, Miss Grace

MEN'S LIST. Leonard, Bert Levins, A S Lewis, L Andrus, W H

Anderson, George
Avery, Balley
Barrett, Hon John
Behring Sea Packing & Linborg, Victor
Canning Co
Beckwith, Mr and Mrs McCarty, Dan
William
Benn, L Lichtentnal, Mr Lonadale, Henry V McCarty, Dan McDonald, Dan G McEwan, Robt McKay, Geo McKisson, Mr and Mrs A D McLean, Rev Chas Marks, Clyde Marshall, George Benjamin, M J George Marthall, George
Martin, George
Martin, Captain
Miller, Edd
Miller, T W
Moy, Lunn
Mounts, Lee
Moore, S C
Murphy, J J
Munson, J B
Murphy, H
Meyer, John J
Neary, E J
Nelson, John
Noland, E
Oisen, Alberte
Gwens, H F-2
Payne, J W
Parlin, W H
Pekuri, E
Perato, G
Pomroy, Edgar
Polituk, H W
Portland Drug Co
Portland Ball Bes irigham, John B

Cowell Merc Co Dangerfield, Chas r Eddie Price, E D Dupuls, Master Harry Pay, D M Reynolds, W C
Ruhter, August
Rilley, Mr
Romeo, Charles
Roby, T W
Roberts, L A
Robinson, J
Rotasert, Edw
Saligman & Sichel
Sunders, R
Schienk, George
Schoffeld, Lieut R M
Schmidt, Wm
Schult, Henry
Setton,
Setton, Lered
Sloan, Hugh W
Smith, A, attorney at

olth, A. attorney-at

law
Sparks, Dr
Stickney, H R
Stanley, Carl
Steger, Henry
Story, J L

Story, J. L.
Sunetrom, Alfra
Swan, Edmund
Swan, Edmund
Swan, Edmund
Swedchiss, Alfr
Taylor, O. D.
Thorne, J. A.
Thomilison, Joseph
Thorndike, Alf
Tracy, Tom
Tweed, J. W-2
Vice, George A.
Wado & Williams
Walpole, Sidney B.
Walter, Sampson M.

Hammond, Austin S Hand, A I Hansen, C E Helton, Alex Hendricka, George Ervine Johnson, Hugo
Johnson, James
Johnson, James
Jones, A E
Jones, Paul H
Keiler, J W
Keily, Prof. R
Kelly, E A
Kimel, Sam
Knapp, C A

Walpole, Sidney B
Walter, Sampson M
Welch, William
Werner, William F
Wenn, George
Wheeler, H E
Wigle, Justin
Wills, Louie
Wills, John
Willamette Mnfg Co
Wise, L C
Wise, L C
Woods, George
Woods, George
Young, M M

PACKAGES. Meyer, Jno J Miller, George Riddle, Mrs Mary E A. B. CROASMAN, P. M. Q. E. D.

Philadelphia Record. A man who called himself a "demon-strator" invaded a West Philadelphia boarding-house patronized by university students last week. Hearing of his claims to educational distinction the stidents tried to draw the newcomer into conversation, and finally he was asked to show what kind of practical work he could do. Immediately the young man

or other disposition of certificates of step up." The students notified the land ady that it was not professional for thi kind of a demonstrator to pose in their midst, and the stranger shoop the dust from his feet against all in that house and solemnly announced that he left then to the dust of ages. Turning to a dental student, he exclaimed: "I throw it in your teeth that when I have sold all my territory and am riding in my coach the dust of my chariot wheels shall extinguish you as you trudge along the pave." With this awful imprecation he took his clothes and went.

There were 295,752 marriages in France

A REAL TEST

Dr. Beanett, the Well-Known Electrical Authority,
Says There is Not a Case of Weakness, Lost
Vigor or Vitality in Mon or Woman That Cannot
Be Carred by the Proper Application of Electricity, and Will Forfelt SI,000 for a Case His
Electric Belt Will Not Care—The United States
Government Has Given the Doctor the Exclusive
Use of His Method of Applying Electricity as a
Reward for His Discovery.
No method with the allegent you are afficient

Government lies Given the Doctor the Exclusive use of this Method of Applying Electricity as a Reward for fits Discovery.

No matter with what aliment you are afflicted, Nature is always doing her level best to make you strong and well again, but Nature must be alded, for in four cases out of five she has been imposed upon Electricity is Nature's own remedy, and, when it is properly applied, will cure every ill which may afflict mankind. My method of applying Electricity to the human system is my own discovery, and as a reward the United States Government has given me the exclusive use of this method—a method which has proven so effective and curative to weak, vigorfess men and women that the name of my Electric Belt is almost a household word. I know Electricity as applied by my Electric Belt its if does not cost you a cent. You cannot afford to experiment with unknown concerns and inexperienced practitioners, battering your stomach with drugs and nostrums, You want to be cured at once and without delay, The cures my Electric Belt makes speak for themselves. I can refer you to more than 20,000 well persons who were once as halfy off as you can positive by a should by ell means have my new book. It is all worth reading mand does and cost and cost of the sell worth reading mand does and cost and cost of the sell worth reading mand does and cost and cost of the sell worth reading mand does not cost on.

male patient.
You should by all means have my new book.
It is well worth reading and does not cost you a cent. You will learn something about your-self and about Electricity if you will read it. Dr. Bennett's Electric Belt

Must not be classed with the many so-called electric belts now offered to the public. It has a Quadrupla Power Battery and has soft, silken, chamois-covered chamber electrodes which cannot but sponge water-chamber electrodes which cannot burn and bilster as do the bare metal electrodes used on all other makes of belts. It has interchangeable battery cells and can be renewed when burned out for only yet; no other belt can be renewed for any price and when burned out is worthlets. My Electrical Suspensory free to each mate patient. I absolutely guarantee my Belt to cure Varicoceie, and all Weaknesses in either sex; restore Lost Vigor and Vitality, cure Rhoumatism in every guite. Kidney, Liver and Biadder Troubles, Chronic Constipation, Nervous and General Debility, Dyspepsia, all Female Complaints, etc.

tion, Nervous and General Debility, Dyspepsia, all Female Complaints, etc.

If you have an old-style Belt, need it to me as half-payment for one of mine.

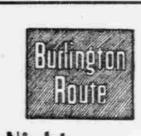
Write to-day, Sarredly confidential, I have written a book, "The Finding of the Fountain of Eternal Youth," which will tell you all about it. Sent free, postpaid, for the asking. Advice without cost. Sold only by DR. BENNETT Electric Belt Co.

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Water lines schedule subject to change with-Water lines schedule subject to change without notice.
OCEAN Division—From Portland, leave
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Oso. W. Elder, Sun., Mar. 3, Wed., March El;
Sat., March 21, Tues., April 2, Fri., April 12,
Columbia, Fri., March 8; Mon., March 18;
Thors., March 28; Sun., March 1.
From San Francisco—Sall every 5 days.
Leave Stear-etreet Pier 24 at 11 A. M.; Columbia, Mon., March 4, Thurs., March 14;
Sun., March 24; Wed., April 3; Sat., April 13,
Geo. W. Elder, Sat., March 9; Tues., March
19; Fri., March 29; Mon., April 8; Thurs.,
March 18.

COLUMBIA RIVER DIVISION. PORTLAND AND ASTORIA. Steamer Hassalo leaves Portland daily, except Sunday, at \$500 P. M.; on Saturday at 10:00 P. M. Returning, leaves Astoria daily, except Sunday, at 7:00 A. Ms.

WILLAMETTE RIVER DIVISION. PORTLAND AND SALEM, OR. Steamer Ruth, for Salem, Independenc

ay points, leaves from Ash-street Dock at d M. on Mondays, Wednesdays and Fridays, sturning, leaves independence at 5 A. M., of Salem at 6 A. M., on Tuesdays, Thursdays id Salem at 6 A. M. CORVALLIS AND ALBANT. Steamer Modoc leaves Portland at 6 A. M. on Tuesdays, Thursdays and Saturdays. Returning, leaves Corvallis at 6 A. M. on Mondays, Wednesdays and Fridays.

YAMBILL RIVER ROUTE. PORTLAND AND DAYTON, OR.

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At Woodburn (daily except Sunday), morning train connects with train for Mt. Angel, Silverton, Browns, and Natron, and Natron, and evening train for Mt. Angel and Silverton.

Albany passenger

\*10:10 A. N ||7:30 A. M | Corvallis passenger 115:50 P. M. ||4:50 P. M. || Sheridan pass'gr .. ||8:25 A. M. \*Daily. Hibany except Sunday.

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Portland daily at "6:35, 8:30, "10:50 A. M.;
1:35, 2:10 4:30, 8:15, 7:40, 10:30 P. M.; 12:40
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M. on Sundays only.
Leave for Dailas daily, except Sunday, at
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