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B. W. JOHNSON, - (Editor and Business Manager SUBSCRIPTION RATES:

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THANKSGIVING.

has gone. As a day of universal reverence and thanksgiving, it is pleasurable to note that it is appropriately recognized ed Lincoln issued the first national proclamation, its observance has become more general each year, until now there is scarcely a village or hamlet in the country that does not have its union religious services. It is a time when the souls of the people are stirred with charitable impulses, and the poor and af-

From the proper observance of the day more fitting example for us to follow, than the lesson in charity, which we derive from the celebration of each Thankstions, and attempt to live for others as well. We may have acquired a habit of and keep all we get. This evil is found to exist, not only in individuals, but in society and politics, and even in the church. As selfishness abounds among us as individuals, in just such proportion will it exist in corporations, communities and states. To eliminate its effects, we must remove the cause. Those who make society, money, fame, or what not, their idol-their be-all and end-all of existence-become veritable barnacles. They take from their fellows everything that will forward their own selfish interests and give nothing in return. This total devotion to self, stunts and shrinks fection, benevolence, pity and kindred virtues become unknown quantities in their make-up. Each opportunity to speak a kind word, relieve the suffering, lessen the burden of the down-trodden, pass by unnoticed, lessens the power of to the world's happiness, and in so doing we bring pleasure to ourselves. Self- evidence in tangible property, and there enjoyment; and charity and unselfishness it. necessitate self-sacrifice. Through life it should be constantly borne in mind that every heroic act requires self-sacrifice; that every charitable impulse carried into effect, necessitates self-denial. With the return of each Thanksgiving day, that it is a violation of the law, and are these thruths are brought to our notice. By the proper appliation of their teachings the world becomes better with each succeeding year. It is indeed a great day among the American people and its proper observance should be encouraged by

TWO CONSISTENT REPUBLICANS.

Mr. Lord is the most unobjectionable candidate that can be entered in the coming senatorial contest against Mr. Dolph. Thus far, not a word has been said against his ability, learning, integrity or fitness for the position. Of Mr. Lord's political fidelity, and the solid boy's father, and that he could stay there b, republicans and protectionists, ye can in claims he has thus established upon the if he so desired. On this account, the confidence and support of the republican officers are many times blamed for an party, it is scarcely necessary to speak. In its eyes his record is peculiarly faultless. Simply because he was elected have done their full duty, and instead of governor, some are inclined to oppose reproaches they should be heartily comhis candidacy, because, if he enters the senatorial race, he will be successful, and they feel as though he ought to fill the place to which he was elected. This is This is unfair. Dolph is a corporation that Harrison R. Kincaid was elected on service in the senate. He is a ringster, the event the latter is chosen senator, Mr. election. His pets and relatives were Kincaid would fill the executive's chair remembered in doling out fat political Mr. Kincaid has been identified with the sojouring in China for his health beinterests of Oregon for over forty years, cause a United States jury found him ent republican, and his successful busi- under indictment for similar offenses. dence in the state, is conclusive evidence lows as "Dave" Hill, and has ever proved thee that the factories of this country He is one of the known journalists in total of republicanism. the state, and has been a prominent and powerful figure in the sphere of his profession. He has advanced with the growth of the country, and has that lead into the cistern. Then they all knowledge of its needs and future possi-drank the water, and six members of the bilities can only be gained by such a long family are dying. It requires some sense continued residence and careful noting to keep alive, even in Ohio. of its Instory as Mr. Kincaid in the course of his newspaper career, has expublican principles, and bespeak in him employed him are no doubt as badly a thorough fitness for the high post of deceived in his ability as the editor of honor which he would be called upon to the GAZETTE has been. fill in the event Mr. Lord is chosen to

CREDITS SHOULD BE TAXED.

82 00 then, while since the present law went on this coast, of the patent gearing every bit of income from the farm to pay the interest. True, it was a voluntary interest. But the mortgage is yielding a good income and, on the other hand. Once more Thanksgiving day came and the farmer is struggling to meet the intaxes, which is at least two per cent additional. Now, then, if capital wishes throughout the land. Since the martyr- to seek investment in Oregon it ought to pay taxes on its interest in the property which secures its investment. There is pay tax on the cash value of his property with no deductions for indebtedness. The constitution presumes that all persons will pay on what they are worth; flicted are remembered with substantial title to property worth \$6,000 in cash, and against such property is a mortgage many lessons of value are taught and the worth really but \$3,000. Yet, under the sumed charge, and the entire country nugatory. If the rate to be paid for the world is benefited thereby. What is a present law, he should be assessed for \$6,000, and the mortgagee is expected to list his note for assessment also. This giving day? We note our selfish inclina- Both debtor and creditor have paid the penuriousness; a desire to get all we can allowing the debtor to furnish a schedule machinery has been leased for a period their finer sensibilities. Sympathy, af- mitting him to list that mortgage and, vails in but few towns in the state, and allowing him to turn over to the mortgagee his receipt for the amount of tax paid on the mortgage, and have it applied ity. in payment of the debt; both have their or give to the needy, that is allowed to just proportion and no more. Governments and formed for the advancement of enjoying that which we have. Charity society and the protection of life and and unselfishness go hand in hand, and property. Taxes are collected for the do not mean merely the disbursement of maintenance of the government. The money and other valuables among those holder of a mortgage is virtually an less liberally endowed than ourselves; it owner in the property which secures it, means more. Kind words and pleasant to the face value of the mortgage. If smiles cost only the effort, and are so of- this be true, he deserves the same benefit

> our police force to prevent minors from frequenting saloons. In this they have met with hearty co-operation from a majority of the liquor dealers who realize therefore anxious to keep the boys out of their places of business. In the meritorious work, however, the assistance of the parents is absolutely essential. In some instances this has not been received; in fact, the efforts of police have been ofttimes been thwarted by fathers who have become so degraded that they totally disregard their children's welfare and seem to desire that their boys become as debased and demoralized as themselves. eject a minor from a saloon, when the father interfered, and informed the representative of the law that he was that apparent neglect of duty. But it is safe

mended for their efforts. PORTLAND now has both senators. simply no argument at all, and many of lawyer, and loyalty to his cleints' interests those who are urging it seem to forget has been characteristic of his twelve-years' same ticket with Mr. Lord, and that, in and that is a serious objection to his rewith dignity and honor to the state. plumbs. One of them is now said to be ness career, together with his long resi. Dolph is the bosom friend of such felespecially to those who know him best an invaluable assistant in forwarding the closed their doors, and we thank and adore

> In Ohio a farmer painted his house white. It rained before the paint was dry, and the rain carried plenty of white

SIXTEEN hundred a year is altogether ercised. His editorial history shows him too much salary for a man of "Citizen's" to have a broad, intelligent grasp of re-mental caliber to receive. Those who

THE New York Sun's Washington cor-A MAINE editor answered a farmer's ter March 4, will be controlled by the re- by the Wilson-Gorman tariff will be query, "Do hogs pay?" by a reference to publicans, and he says that the demo- called off. He finds the "vantage would do me any good."

FLATTERING PROSPECTS.

Mr. Davenport in another column Corvallis has reason to congratulate undertakes again to show that when herself on her business prospects. The credits are taxed the debtor pays the tax. carriage factory is now on a sound basis; The record fails to show this. Under by the first of the year the manufacture the operation of the old mortgage tax of farm wagons will begin. They will be law a more general listing of property similar to the celebrated Moline wagon, was had than now, and the amount of except that steel gearings will take the notes assessed then was far in excess of place of wooden ones. It is said that the the notes assessed under the present law, Corvallis company has refused \$60,000 Besides, thousands of dollars were loaned for its right to the manufacture and sale. into effect it has been almost impossible which will be used in the construction of to get any money at all. Most of the farm wagons. This certainly indicates nortgages in Oregon are now taking that the enterprise is a large one and its beneficial effects will soon be felt to a marked degree. Orders for the necessary agreement to pay 7, 8 or even 10 per cent material have already been placed, and will begin to arrive soon. As the business enlarges a corresponding increase in the number of employees will be made. terest, and on top of that must pay the Salesmen are now on the road and indications for a very large trade is assured. The factory has already established a reputation for high class work, and is fast becoming one of the leading enterprises of the coast. Their output comes directno equity in compelling a borrower to ly into competition with eastern manufactured vehicles and will save to the peowill wish it success.

the debtor pays it. The advantage of opened permanently. The building and legislators will be fruitless. of his indebtedness, is for the purpose of of six months to J. R. Franklin, of the points under discussion, as follows: obtaining a more general listing of cred- Springfield, Lane county, with the option its otherwise inquisitorial feature, and machinist, and intends operating a comcompels the creditor class to pay taxes plete foundry and machine shop. Such on all the property they possess, or have an industry has long been needed here an interest in, and no more. No honest and as there seems to be a splendid outman will object to paying his just pro- look for the business it will no doubt that his neighbors are paying their pro- an increase of trade, and confidence is of his debt. portion. But he does object when his being gradually restored. With a single neighbor, who owns a half interest in his exception, there are no vacant business property by virtue of a mortgage, is pay- houses, and only a few residences are ng less taxes than himself. By per-offered for rent. Such confidence preafter paying the tax on his property, Corvallis has reason to congratulate herself that so many wheels of industry are now gaily singing the song of prosper-

Or all the votive holidays in the Yankee calendar, Thanksgiving day doubtless holds the first place in the mind and heart of every true American. The day itself may be stormy, cold, or bright; but atmospheric conditions have little influence on the spirit of any person who is disposed to solemnly pause, for even a brief moment, to think of the wondrous ten absent where wealth and luxury from the government that the real owner blessings vouchsafed by a smiling and abound. Charity for the faults and of the property does, and he should pay overruling Providence. The palate may foibles noticed in others would add much his proportion of the tax. Credits ought be tickled by many good things on the to be taxed, because of the interest they table; the conventional jests and the old-time anecdotes have a gala signifiishness relieves us of the full measure of is no reason why the debtor should pay cance, because, even though you have experienced it all before, this occasion has a peculiar charm and repose of its COMMENDABLE have been the efforts of own. At all events, Thanksgiving is a splendid institution, if for no other reason than that it gives most persons a chance to eat until he or she absolutely refuses to eat anything more.-Truth.

A PARABLE.

And Grover Cleveland, seeing the multitude of republican voters, rose up and went into the woodly woods, and when he was set his lieutenants came unto him and he opened his mouth and taught them, saying:

"Blessed is the republican party, for they own the United States. Blessed is the democsatic party, for they have yet a little while to stay. Blessed are the populists, for they got a few congressmen. Blessed Only last week an officer attempted to are the prohibitionists, for they can see the ercors of all other parties."

And he said unto them: "Verily, verily, I say unto you, unless ye nowise get office in the United States."

And his lieutenants said unto him: "Master Grover, why can't we get office, to say that in the matter in question they and why do the people dislike our policy?" And master Grover answered and said unto his lieutenants:

> "Yea, we believe in free trade, we believe in foreign countries having the same privi- death. lege in this country as our own citizens; believe in free wool and taxed sugar; we believe in free lumber and taxed coal. Yea, we believe in everything to benefit foreigners and letting America look out for herself. And I say unto you that the voters of this country believe in protection to American industry and;to American labor."

And they said unto him: the hands of receivers. We thank thee that many banks have failed. We thank two years. But, oh, Master Grover! We lament and feel sad in our hearts that our terms of office will soon expire, and our salary will soon pass into eternity, and our places be filled by republicans. But we praise and adore Master Grover, that in two years more there will be another election, but we fear Master Grover, that the voters of this country will not change their minds materially by that time." And Master

THE "war" that President Cleveland said should be waged on American indusrespondent maintains that the senate af- tries "from the vantage ground" gained ground" he saw was a bank of fog.

Amen."-Weekly Mentor,

ABOLISH TAXATION OF CREDITS.

EDITOR GAZETTE: In your paper of the 16th Nov. you say that I attempt in my former letter to defend the present iniquitous assessment law. Please let me suggest a slight correction scandal.

of that statemens. The present law taxes the credits of our own citizens, but by the repeal of the mortgage tax law does not tax from the metropolis. foreign credits. That is as much as to say that an Oregon bebter who borrows domes- ! tic capital is taxed by his creditor, while if he borrows of foreign loan companies he pays none. This is an unjust discrimination which ought to be abolished. Hence I favor the repeal of all laws taxing credits.

Why should A get money or credit at or 8 per cent, per annum while B must pay 10? This inequality ought to be remedied. and can be by repealing the laws as aforesaid. There is only one other way to remedy the injustice, viz., by restoring the mortgage tax law, when the foreign lender can tax our citizens and we shall be where we were before its repeal.

Allow me to say that your scheme is not more favorable to the debtor than the present law. In fact, it is practically equivalent. Under your plan a debtor will be lent. Under your plan a debtor will be square will be literally walked or ridged assessed upon all the property in his name, over, and if nothing is found the search will No One Can ple of Oregon thousands of dollars which and pay tax upon it the same as now. If have heretofore been sent east. Under he pays, say two per cent. tax on his debts, the present able management the con- his creditor will charge him two per cent. not on what they owe. If a farmer has cern will continue to add wealth and more as interest and there will be nothing importance to the city in which it is to deduct from his tax or assessment. This located. It was really a boon to Corval- dodge has been tried many times, but an indebtedness of \$3,000, the farmer is lis when the present management as agreement between the creditor renders it use of credit were not a subject of agree-Besides the factory, a steam laundry ment between the debtor and creditor, then has recently been added to the business taxes could not be shifted, and legislators results in a double taxation on \$3,000. interests of Corvallis, and is giving might have their own way; but as long as promise of success. And now there is a the sacredness and obligations of contract tax, which disproves the idea that only prospect that the old foundry will be are respected by the state, the wishes of

> For the sake of brevity let me summariz When credits are taxed the debtor must

its than is possible under the operation of purchasing it at the expiration of that as a rule, pay the tax for the reason that of any other plan. It relieves the law of time. Mr. Franklin is an experienced such an agreement is usually made between debtor and creditor when the loan is negotiated, and statutory regulations are power less to prevent it.

Taxation of credits results in double tax ation of the debtor unless he is allowed to portion of the tax so long as he knows succeed. On all lines there seems to be deduct from his assessment the full amount

But deductions of indebtedness, even when guarded by the most inquisitorial laws and the severest penalties, opens so wide a door for fraud that not only credits but millions of dollars' worth of real and personal property escape taxation.

The operation of such a system in this state for nearly forty years proved that it was no benefit to honest debtors but a travesty of any proper system of government. Where credits are taxed and deduction for indebtedness allowed, all fairly and squarely done, the debtor is still taxed upon all the real and personal property in his possession same extent as though debts and credits did not enter into the computation. When every solvent credit is assessed and every proper deduction allowed the state can never get a cent of tax out of the transaction for the reason that debts and credits must always balance, and nothing remains

Hence, if under the latter supposition the state can get nothing, and it does not promote justice among men, why in the name of common sense juggle with it any longer? Why not wipe all such laws from the statute books at once, and, as the boys say, quit monkeying with such business?

Some people can never get over thinking notes of hand should be taxed; but why tax notes? A note is not wealth; it may not represent wealth. At best it may represent wealth in the debtor's possessien, but this wealth has been taxed or is subject to taxation. Or it may stand for wealth yet to be created. In either case it is absurd to tax the note; in the first place, because the property for which it stands has been taxed and in the second place because it is taxing a fiction, a contingency. There is no good reason for trying to tax credits; let us a bandon the attempt.

T. W. DAVENPORT IT is difficult to decide which is the

worst used up-Wilson Bill or Bill Wil-THE Worcester Telegram thinks it

lucky that the democrats placed balm of gilead on the free list.

A LITTLE bit of cheese and an electric wire form the latest rat trap. The cheese In the Circuit Court of the state of Oreis fixed to the wire, and the instant the rat touches the cheese he is shocked to In the matter of the assignment of J. M. Kitson for the benefit

A Missouri judge has tempered justice with mercy in a new fashion. He sentenced an educated man and an ignorant one at the same time, and ordered "Yea, we have had two years of the that they be confined together until one promised free trade, and we thank thee that had taught the other to read. There will He has always been known as a consist- guilty of smuggling; while others are during that time, many railroads went into be a very diligent teacher and a very docile pupil in this case.

Haunted.

A haunted house in these practical and that he is in every way familiar with the interests of Tammany. The return of thee that we have nothing to do. We unromantic days is something of a rarity, needs of the people, and in all respects such a man as this to the senate, accord- thank thee for free soup and free clothing. but an individual haunted with the idea that competent to fill the honorable position. ing to one or two state papers, is the sum We thank thee for cheap horses. We thank his ailment is incurable is a personage frethee for cheap wheat. We thank thee for quently met with. Disbelief in the ability of medicine to cure is only a mild form of monomania, although in some cases repeated failures to obtain relief from many different sources would almost seem to justify the doubt. Hostetter's Stomach Bieters has everything that has happened in the past of medicine to cure is only a mild form of doubt. Hostetter's Stomach Bieters has demonstrated its ability to overcome dyspepsia, constipation, liver and kidney trouble, malarial complaints and nervousness, and its recorded achievements in the curative line ought at least to warrant its trial by any one troubled with either of the above ailments, even although his previous efforts Grover said unto them, "grace be with you. to obtain remedial aid have been fruitless.

the first medicine I have ever found that by Graham & Wells.

BLODGETT VALLEY.

John Skaggs has moved to the Jew's ranch, and is cozy and comfortable. There are hints that the suburbs of the "burnt woods" is to be enlivened by a

I don't want to say anything about the discovery Doc Kiger made after returning

Our next question for debate is, Resolved that wood is more useful than iron. We'll bet Warren Norton will favor the affirm-

Ye writer would rather stand a broadside of grape and canister (at safe distance) than a broadside from Uncle Hi Wood in a

Doc Kiger still mourns the loss of black bird-dog with a black wart on his black nose. The party who will return this black wart accompanied by the said black dog, will be tendered the everlasting gratitude of Doc and a reward from Eli.

A final search will be made today for the missing John Henderson. There will be 50 or more men who will participate in the search. A distance of over four miles

In spite of the fearful storm & full house greeted the Blodgett Lyceum last Saturday night. An election of officers resulted in the choice of Bradley Troxel as president, Eugene Wood for vice-president, Miss Alleen Blodgett for secretary, Miss Cora Kiger, treasurer, and Mr. B. W. Taylor, sergeant-

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gon, for Benton county:

FROM Gov. Flower's Thanksgiving proclamation—The ways of God are often inscrutable, and those whom He loveth He sometimes chasteneth.

A Missoyn Lindge has tempered installed as the same and the same all persons having claims against the above named insolvent debtor, J. M. Kitson, are hereby notified to present the same to me, under oath, at my office in Philo-math, Benton county, Oregon, within three months from the date of this notice. A. J. WILLIAMS,
Assignee of J. M. Kitson for the benefit of

creditors. Dated Nov. 28th, 1894.

Notice of Final Settlement.

Notice is hereby given that the undersigned, Executor of the Estate of Isaac Miller, deceased, has filed his final account in the Estate of Isaac Miller, deceased, with the Clerk of Benton County, Oregon, and that the County Court of Benton County, Ore-gon, has fixed the 8th day of December, 1894, ment of said estate. Dated Nov. 6, 1894.

Administrator's Notice of Final Settlement

In the Matter of the Estate of Solomon K Brown, deceased.

Notice is hereby given that the undersigned has filed his final account as Administrator of the Estate of Solomon K. Brown, Used with persistence, the Bitters will conquer the most obstinate cases.

Captain Sweeney, U. S. A., San Diego, Cal., says: "Shiloh's Catarrh Remedy is the first medicine I have ever found that

Dated November 8th, 1894.
S. K. BROWN,
Administrator of said Estate.

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