ST. HELENS, FEBRUARY 24, 1893.

THE NEW ASSESSMENT LAW.

That our readers may be familiar with the new assessment law when the assessor calls upon them for a fair and honest statement of their property we print below the new law in full, which should receive the careful consideration of all. We published the original bill when it was first introduced, but since that time and before its final passage, several slight amendments have been made. It reads as

"The assessor, after qualifying, shall on the last Monday of March next following, procure from the county clerk a blank as- Geer, fencing railways, adopted; Paxsessment roll and forthwith proceed and assess all taxable property within his county, and shall return to such county elerk on or before the first Monday in September, next following, such assessment roll with a full and complete assessment of ice of Washington county, passed; for roads and highways, but that it be tributing immense fortunes can only such taxable property entered thereon, in- King, to protect beaver, passed; Jef. annexed to the interior or agriculture be imperfectly surmised. That this is cluding a full and precise description of the lands or lots owned by each person therein freys, to change the name of Alsea on mamed on March 1st of each year at 10 City to Stanford, passed; Bishop, to lio'clock a. m., which description shall cor- cense insurance companies, failed to appointments of regents of the state limited capital in the hands of single respond with the plan or plot of any town pass; Daly, to exempt homesteads agricultural college, state university, individuals is evident to all thinking ald out or recorded, and said lands or town lots shall be valued at their true cash value. taking into con-ideration the improvements on the land in the surrounding country, the quality of the soil, its convenience transportation lines, public roads, mills, and other local advantages

"No deductions of indebtedness from as aes ments or taxations shall be allowed in

True cash value shall be held and taken dinary 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. That sections 2753, 2754, 2755, 2756, 2757

be, and that the same are hereby repealed. 'All acts or laws, or parts of acts or laws in conflict with this oct are hereby repealed "Inasmuch as there is need of imo action in this matter, this act shall take effect from and after its passage and ap-

proval by the governor."

the people as to the effect of this bill, many supposing that because it repeals the mortgage tax law, the holders of mortgages escape taxation. Such is not the intent. Notes secured by mortgage become taxable like all other amendments to Cross' road bill, also notes and credits. The difference is to Cross' bill regarding the fees of as- property sold for taxes, passed; Geer, they are taxed where the mortgagee, sessors.

NEW ROAD LAWS.

instead of the mortgagor, resides.

Yesterday saw the culmination in the legislature of all the work done the past year to secure for Oregon laws passed; Denny, to prevent trespassing that would offer an opportunity for on enclosed premises with firearms, the farmers of the state to build good passed; Myers, providing a game and roads if they desired them, and also to fish protector, passed; Veatch, authoradopt the cash system of road taxes ising county judges to bid in property The democratic members joined him out them. The murder of our sailors and thus economize the road taxes and sold for taxes, passed; Denny, to ex- in the protest, claiming that the bill was very properly resented, and it is render them effective in keeping the tend the law of lien on the baggage of had only been passed at noon, and hoped hereafter the half-civilized subroads in good condition. The gover- guests to lodging-house keepers, passed, many bills were before it on the third jects of foreign countries will not mo nor's signature is all that is now Cogswell, relating to the issue of exe- reading. By a vote of 16 to 12 it was lest American citizens. needed to give Oregon a set of road cution on judgments, passed; Cross, decided to read the bill the third time. whose defects have been so loudly de- or improving county roads, passed.

These bills are two in number, one of house bill providing that the bill rethem being a general road law and the pesling the mortgage-tax law shall not other being a special law for the con- affect the assessment of 1892, was struction of special roads at the ex- passed; Huston, to punish the pointpense of the property-owners residing ing of firearms at human beings, within three miles of the line, and al- passed; Bancroft, to protect common lowing them ten years in which to carriers and to punish the tampering pay the cost of doing the work. This with locks of railroad switches, passed; law is permissory in its nature. It McGinn, to amend the code, providing compels no county or district to build for attachments of property of nonmacadamized or grade highways unless resident defendants in damage cases, it so desires, but if it do so desire, it passed; Denny, relating to the distrigives them the power to do so and pay bution of personal property, passed; for the work in installments, covering Butler, amending the code, relating a period of ten years. Undoubtedly to estates in dower, giving the widow several trunk highways will be built in one-half instead of one-third, passed; the more progressive counties under Bancroft, providing for the issuance of Myers, to make counties liable for the provisions of this law. Unprogressive counties may continue to wallow furnish schoolhouses, also to provide and bridges, passed; Woodard, to proin mud so long as they may chose.

The other bill amends the present road law for the purpose of raising a general county road fund for the construction and maintenance of ordinary public highways. Of this bill it may be said it places road work more com- of the school for deaf mutes. Upton No. 5 to the senate bill for a state norpletely in the hands of the county court, and will make roads just as good striking out the allowance of \$250 to in the amendment to the bill for a sea as the court. A county court actuated by a sincere desire to keep the roads in good condition has the power to do so. Counties may raise a tax by a cash levy not to exceed 5 mills. The court appoints all district supervisors and designates the districts. All money is paid into the treasury and is not disbursed by the supervisors. Road- don and Siuslaw. The motion was cannot testify was passed and the masters may be appointed, and to this office the court may appoint a competent engineer and require that all work be done under his general supervision. No new road can be laid out until this road-master has examined the location and grade and reported favorably upon it. The law is very much like the one

under which Multnomab county is now

operating, whose good results are so apparent in the superior roads of this county. Other counties may now reap the same advantages if they desire. There are several things this legislature has done for the general welfare of the state, and not the least is this important road legislation. Now let us have

some good roads.-Oregonian.

Adjourned Last Saturday.

SALEM, Feb. 16 .- The senate concurred in house joint resolution con cerning the mortgage-tax law, and the amendments to Lawton's assessment bill were referred to tederal relations. The senate also concurred in the house

The special order, Gullixson's bill of married women. appropriating \$40,000 for the equip ment of the Oregon National Guard, vote of 22 to 7. The following were also disposed of:

Northup's amendment to Portland charter, passed; Ford, school tax levy, passed; Merrill, to amend charter of the journals. The speaker appointed report adopted; Manley, assessment and collection of taxes, report adopted; poration act, passed. ton, to amend code relating to chattel mortgages, passed; Wright, for the in- federal relations committee, which was corporation of cemetery associations, adopted. This report recommends passed; Cornelius, regarding boundar- that there be no separate department have, if made large enough, in disfreys, to change the name of Alsea department. from judicial sale, amended and passed, Monmouth state normal school and Nickell, qualification of judges, passed; staff officers, and then concurred in Paxton, foreclosure under lien, passed; the house resolutions for the publica-Geer relating to guide beards, passed; tion of school, game and road laws. Brown, pleading is civil actions, failed The senate adopted house resolution postponed; Upton, salaries of county under 18, judges, amended and passed; McGinn, to mean the amount such property would sell for at a voluntary sale made in the orments, passed; Hobbs, terms of country officers, passed.

The senate refused to concur in the house amendment to Denny's bill, on the table. enabling married women to convey

Myers introduced a senate joint road department be established by the government, which was referred to the real property, failed to pass; Brown, to committee on federal relations. The special committee appointed to examine the state treasurer's office re- passed; Northup, pure food, passed; ported the footings all correct.

The resolution to increase the pay of the calendar clerk from \$5 to \$8 per liens, passed; Ford, school tax levy, day failed to pass.

The senate concurred in the house

Senate bill relating to fees of assessors, passed with amendments; Cameron, relating to orders of county clerks, passed; Cross, relating to assessment and collection of taxes, etc.,

On motion of Geer of Marion, the hension of criminals, passed; Hirsch, surance, passed. to establish a uniform standard of the secretary of state and superintend- wall at Astoria.

the protection of fish and game, and road laws, for distribution.

The house concurred in the senate amendments to the house bills providing for artesian wells and fixing the spection and measurement of logs salaries of county judges, and receded from its amendment to the senate bill propagation of salmon in the Siuslaw amendments to Denuy's trespass bill. relating to the conveyance of estates river, passed; to provide for the pro-

> Friday, February 17. IN THE SPRATE

Third reading of house bills: By Geer, regarding stock running at large, Rainier, passed; Ford, general incor- Merrill and Miller.

Myers' memerial for a road department came up on the report of the

The senate confirmed the governor's

to pass; Jeffreys, to enable women to No. 30, and passed Gill's bill to prohold educational offices, indefinitely hibit the sale of tobacco to minore

The senate concurred in the house branch insune asylum in Eastern Ore- caped taxation during the process gon, while the house resolution for a of upbuilding, should, as the Comucabinet office devoted to labor was laid troller suggests, "be required to con-

The senate concurred in the house By Paxton, to recover possession of pay the tax.

protect salmon and other fishes, passed; Duly, for a graded school at Lakeview, incorporation, passed; Belts, herders' prima facia evidence that these same passed; Manley, to simplify assessments, passed; Geer, fencing of railroads, passed; Nickell, recording real collection of taxes, passed; Brown, for the employment of school specialists, that body. failed to pass; Bishop, for two additional physicians at asylum, passed; house, to lay on the table, to indefinitely postpone, etc., were in a like manner rejected. The previous question was ordered. Sixteen voted aye, had passed—ayes, 16; noes, 12; absent, 2. Matlock and McAlister were absent, and Beckley, Blackman, Butler, Cogswell, Huston, Myers, Ruley, Smith, Woodard filed a protest against hav-

ing their votes recorded "no" when they had not voted at all.

Third reading of senate bills: By bonds by school districts to build and damage arising from defective roads for the issuance of bonds for the im- vide for recording wills in certain This law will not force them out against their will, but it provides a way in which their will, but it provides a way in which their will, but it provides a way in which their will be the way in which their will be the will be t passed; Hayes, authorizing county passed, 41 to 13; Blackman, to regucourts to offer rewards for the appre- late the payment of the amount of in-

Senate bill 182 was, on motion of weights and measures, failed to pass; Goodrich, indefinitely postponed. The Blackman, to increase the efficiency house then seceded from amendment moved to recommit for amendment by mal school at Weston, and concurred

ent of public instruction, but the mo- When Veatch's bill to prohibit the tion was lost, and the bill passed unan- employment of non-residents as peace imously. Maxwell, providing for a officers was taken up, Russell moved health officer at Tillamook bay. Upton to indefinitely postpone. The motion moved to recommit the bill for the was lost and the bill failed to passpurpose of amendment, by including 29 to 26. Blackman's bill to amend Port Orford, Ellensburg, Chetco, Ban- the law in relation to persons who house resolved itself into a committee Geer of Marion, introduced a joint of the whole, to consider the general resolution directing the secretary of appropriation bill. Wright of Union, state to print 11,000 copies of the chairman of the committee on ways

Used in Millions of Homes-40 Years the Standard

adopted, as also was a joint resolution of the bill. The bill was read by sec directing the secretary of state to com- tions, the various amendments compile and publish the laws relating to sidered and the bill as a whole adopted. Real Estate and Insurance Agents

The senate bill to repeal the act establishing a state board of charities was taken up and passed, 39 to 12.

The senate bill to provide for the inetc., failed to pass. To provide for the tection of game, fish and wild fowl, passed; to amend the act relating to the practice of pharmacy, indefinitely postponed.

Under a resolution of the house, the speaker, with two memders appointed passed; Trullinger, Astoria's sea wall, by him, will examine and correct Adjourned.

THE justice and necessity of an in heritance tax becomes more patent every day and the influence it would one of the feasible remedies for preventing the concentration of unminds. In discussing this question, the New York World says that the people of that state are firm believers in both the principal and the policy of the succession tax upon estates. Comptroller Campbell's recemmendtion that this tax be extended and increased is worthy of adopting. The great accumulations of personal esamendments to Matlock's bill for a tate, which have for the most part estribute once in a generation in a substantial way to the expense of the amendments to Blackman's bill for the government." If anybody objects to efficiency and Cross' bill fixing the this there can be found plenty of per memorial to congress, asking that a salaries of sheriffs, clerks and recorders, sons who will take the inheritance and

> THE efforts of Portland sawmill men to defeat Cross' bill in the legislature providing for a public scaler of logs, which they succeeded in doing, is mill men have been robbing the loggers out of their hard earnings by cheating them on the scale. Sawmill Pennoyer was one of the most active opponents of the measure. The bill passed the sepate but was defeated in the house, much to the discredit of

CHILLI has not forgotten the Balti-Brown, concerning wagon tires, failed more affair, and will not be represented to pass; Sheridan, Southern Oregon at Chicago this year. If the authori Agricultural Society, passed; Durham, ties of the little South American reamending the Australian ballot law. public do not desire to take any part Weatherford, democrat, protested in our great exhibition nobody will be agairst taking up the bill, claiming blamable but themselves, and, perhaps that it was not in its regular order. it may be a success in every way with-

day confirmed the appointment of Judge Jackson, democrat, of Tennessee, to succeed the late Associate Justice Lamar on the supreme bench. two were absent, and 12 who refused The surprising point—even as much to vote were recorded no. The bill surprising as his appointment by a rewas then put on its passage, with a publican president—is the fact that a like result, and the chair ruled that it republican senate was unanimous on his confirmation.

THE Eugene Journal indirectly says that the Lane county delegation were the only honest men in the Oregon Vanderberg, Veatch, Weatherford and legislature because they voted against repealing the mortgage tax law. Can this be possible? On the face of this assertion it would seem to most people that this "strictly honest" delegation were all in the money-loaning business instead of serving the wishes of those who elected them.

Notice to Creditors.

Notice is hereby given that the undersigned administrator of the estate of Josiah Fullerton, deceased, to the creditors of and all persons having claims against the said deceased, to exhibit them with the necessary vouchers within six months after the first publication of this notice to the said administrator, at the office of Cole & Switzer, in St. Helens, Columbia county, Oregon.

R. S. FULLERTON,
Administrator of the estate of Josiah Fullerton, deceased.

Detect St. Helens, Or., Fab. 3, 1893. lerton, deceased. Dated St. Helens, Or., Feb. 3, 1893.

Always Got the Best.

Persons who suffer from rheumatism want immediate relief. It is not enough that the pain should be eased, and the appetite increased. Anything short of a cure is only prolonging torture. The poisonous acids in the blood, which is the direct cause of rheumatism are immediately and effectually expelled by Dr. Drummond's Lightning Remedy. Where it falls to perform a cure the price is refunded. If the druggist cannot furnish it the remedy will be sent prepaid to any address on receipt of price, five dollars. Drummond Medicine Co. 48-50 Maiden Lane, New York. Agents Wanted.

Sotice of Administrator's Appoint-

In the County Court of the State of Oregon, for the County of Columbia. In the matter of the estate of Titus H. Tay-lor, deceased.

In the matter of the estate of Titus H. Taylor, deceased.

To whom it may concern, notice is hereby given that I. James Dart, have been appointed administrator of the estate of Titus H. Taylor, deceased, by the honorable County Court of Columbia County, Oregon. All persons having a claim, or claims against said estate will present the same to me with the proper vouchers, at the office of W. J. Rice, in St. Helens, Oregon, within six months from the date of this notice. Dated January 25, 1893.

JAMES DART, Administrator of the estate of Titus H. Taylor, deceased.

W. J. Rice, Attorney, 327624

The Oregon Mist. ITS WORK IS FINISHED, school laws for distribution; which was and means, explained the provisions W. H. CONYERS & CO.

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Farmers and Merchants. German American.

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Only Baths in the City.

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SUCH BEING THE CASE, it behooves you to find the most desirable place to purchase your' invigorator."

"THE BANQUET."

Keeps constantly on hand the famous Cuban Blossom Cigars. The finest line of Wines Liquors and Cigars to be found this side of Port-land. And if you wish to engage in a game of

POOL OR BILLIARDS. They can assure you that they have the best table in town. Everything new and next, and your patronage is respectfully solicited.

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Choice Wines. Liquors and Cigars. Beer 5 Cts. Crockery,

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LEAVING OAK POINT ... 4:40 A. M.
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" KALAMA ... 7:00 "
" ST. HELENS ... 8:00 "
ABRIVING POETLAND. ... 11:00 "

RETURNING

W. E. NEWSOM.

Sheriff's Sale. STATE OF OREGON, County of Columbia.

County of Columbia. | 88.

County of Columbia. | 88.

Dy VIRTUE OF AN EXECUTION and order of sale issued out of the Circuit Court of the State of Oregon, for the County of Columbia, to me directed, in favor of Meier & Frank Company, and against The Nehalem Valley Co-Operative Colony, for the sum of \$358.00 dollars, judgment, with interest at the rate of 8 per cent, per annum from the 22nd day of October, 1882, and the further sum of \$31.95 dollars costs and accrueing costs, commanding me to make sale of the following-described real property, to wit: The east half of the north-west quarter of section thirty two; also the east half of the south-west quarter of section thirty-three, in township six north of range four west Will-ametic Meridian, embracing 320 acres, more or less, together with the tenements, kerditaments and appurtenances thereunto belonging or in anywise appertaining, all being situated in Columbia county upon State of Oregon. I duly levied upon and premises on the 13th day of January, 1893.

Now, in pursuance of said execution and order of saie, I will, on the 25th day of February, 1893, at the hour of 10 o'clock A. M. of said day, at the Courthouse door in said county and state, sell at public auction, all the right, title, claim and interest in and to the above described real property of the said The Nehalem Valley Co-Operative Colony to the highest bidder therefor, for cash to satiafy said execution, interest and costs.

Sheriff of Columbia County, Oregon.

WE ARE THE MANUFACTURERS

140 Pirst

Having invoiced our Stock we find we have too many heavy-weight

AND OVERCOATS.

WE OFFER THEM AT REDUCED PRICES.

Men's Suits	\$8.50,	\$9,50,	\$10.CO	and	Upwards	
Boys' Suits	6.50,	7.50,	8.50	and	Upwards	
Children's Suits	2,50,	3.50,	4.50	and	Upwards	
Men's Overcoats	4.00,	7.00,	10.00	and	Upwards	
Boys' Overcoats	4.25,	6.00,	7.00	and	Upwards	
Children's Overcoats	3.25,	4.50,	6.00	and	Upwards	
Men's Pants	. 3.00,	3.50,	4,00	and	Upwards	

Every garment warranted. Money refunded for all goods returned if not soiled.

J. M. MOYER & CO.,

140 First Street, Corner of Alder, Portland, Or.

Headquarters for the Celebrated Albany Woolen Mills Clothing.

of course you do. Farmers' and Merchants'

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Albany, Or. AUTHORIZED CAPITAL. - - -\$500,000 SECURED CAPITAL, 247,500

PAID CAPITAL, -74,250 FARM PROPERTY A SPECIALTY.

All Losses Promptly and Satisfactorily Adjusted; For particulars apply at the office of Moore & Cole, or Tun Must office.

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General Merchandise,

Glassware. Queensware.

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Produce Taken in Exchange. It Will Pay You to Consult Our Prices RAINIER. OREGON.

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OAK POINT TO PORTLAND A fine stock of renowned KIMBALL and celebrated HALLET & DAVIS Pianos and reliable KIMBALL Organs can always be seen at my salesroom.

All instruments are bought from manufacturers direct, and sold at lowest prices for CASH or on EASY PAYMENTS.

Old Pianos and Organs taken at their full market value in

part payment for new ones. Call and see me or write for Catalogue and prices be-

fore buying. LAWSON V. MOORE, 305 Washington Street. PORTLAND, OR.

Notice to Creditors.

Notice is hereby given by the undersigned, administratrix of the estate of Eli G. Foster, ideceased, to the creditors of, and all persons having claims against the said deceased, to exhibit them with the necessary vouchers within six months from the first publication of this notice to the said administratrix, at her residence at Reuben, Columbia county, Oregon.

ELIZABETH FOSTER.

Administratrix of the Estate of Eli G. Foster, deceased.

Foster, deceased. Dated, St. Helens, Or., Jan. 20, 1863.—f17 Notice for Publication.

Land Office at Oregon City, Oregon,
DOTICE is hereby given that the followingnamed settler has filed notice of his Intention to make final proof in support of his claim,
and that said proof will be made before the
County Clerk of Columbia county, at St. Helens,
Oregon, on February 16, 1898, vis:

Administrator's Sale.

Notice is hereby given that, pursuant to an order of the county court of the state of Oregon for Columbia county, duly made and entered on the 20th day of July, A. D. 1891, the undersigned, administrator of the estate of N. L. Berg, deceased, will sell at public auction to the highest bidder for cash in hand, or for one-half cash and the balance on a credit of one year, the same to be secured by mortgage upon the land sold, at the court house door in the town of St. Helens, Columbia county, Oregon, on Salurday, the 4th day of March, A. D. 1893, at the hour of 2 o'clock p. m. of said day, the following described real estate belonging to the estate of N. L. Berg, deceased, ta-wit: The southwest quarter [swk] of section number four [4], in township six [6] north, range five [5] west of the Willamette meridian; and also, the southwast quarter [sk] of section number four [4], in township six [6] north of range five [5] west of the Willamette meridian, all being situate in Columbia county, state of Oregon, and containing three hundred and twenty [320] acres, more or less, according to United W. States government survey.

Administrator's date.

Administrator of the estate of N. L. Berg,

Dated, St. Helens, Oregon, January 17th,