

THE MEDFORD MAIL

Published Every Friday Morning.

A. S. BLITON.

MEDFORD, FRIDAY, MARCH 29, 1901.

MAN WAS BORN TO HUSTLE.
He is of few days; but quite a plenty.

SUBSCRIPTION \$1.50 PER YEAR

Entered in the Postoffice at Medford, Oregon
as Second-Class Mail Matter.

In 1900 over 2,000,000,000 passengers and 950,000,000 tons of freight were carried by the world's railways. The "latter days" spoken of in the Bible when the children of men shall travel to and fro in the earth, must be at hand.

In Southern Italy and Sicily the superstitious, which is practically the entire population, have been driven to the verge of distraction by blood-red skies and showers of what appeared to be blood. Scientists attribute the "showers of blood" to dust blown from the African desert.

There is only one living ex-president now, Grover Cleveland. In the latter part of the term of John Adams there was no ex-president, Washington having died in 1799. In the early part of the term of John Quincy Adams there were four living ex-presidents—John Adams, Jefferson, Madison and Monroe. The president is only sixty-three years of age and is likely to live many years.

The wisest words spoken in a recent meeting of young New Yorkers, which was addressed by three conspicuous millionaires, were uttered by Mr. Colgate Hoyt. "Business founded on friendship is friendship endangered," said he, "but friendship founded on business is friendship assured." Half of the proposition, that fair dealing wins good will, would be assented to by everybody. But many men have had to learn by sad experience that nothing so surely transforms a friend to an enemy as the suspicion that he is viewed and used as a sort of commercial convenience.

The advertisements of Medford merchants whose announcements for spring appear in THE MAIL contain many valuable hints and suggestions for intending purchasers. They are all consistent and reliable, and what they tell you through the columns of THE MAIL can be depended upon as true. The time for inconsistent advertising has passed. The Medford business men realize that a man's virtue is found largely in his commercial honor, and that a merchant who advertises an article whose intrinsic merits will not bear out every assertion regarding its worth made in print cannot expect to achieve commercial success. It has been through the strict adherence to these well known business principles that Medford merchants have attained such notable success.

Killed by Deputy Sheriff.

Wesley Dollarhide, about 25 years of age, and well known in Southern Oregon, was shot and killed by Deputy Sheriff George Norris, at 2 o'clock last Tuesday afternoon. The shooting occurred at Klamath, a small lumbering town just over the state line, in Siskiyou County, California.

Dollarhide and Jack Norris, a brother of the deputy sheriff, were intoxicated and quarrelsome, and engaged in a fight, in which Dollarhide stabbed his antagonist quite seriously. Deputy Sheriff Norris appeared on the scene and attempted to interfere, when he was, in turn, attacked by Dollarhide with a knife. The deputy drew his revolver and fired two shots, both of which took effect. Dollarhide died instantly. Jack Norris' wounds are serious, but it is thought he will recover. His brother, Deputy Sheriff Norris, left at once for Yreka, the county seat, and gave himself up. L. C. Dollarhide, father of the young man who was killed, is an old-time resident of Southern Oregon and Northern California.

MOKI TEA POSITIVELY CURES SICK headache, indigestion and constipation. A delightful herb drink. Removes all eruptions of the skin, producing a perfect complexion, or money refunded. 25 cts. and 50 cts. Sold by Chas. Strang, druggist.

ACKER'S ENGLISH REMEDY WILL stop a cough at any time, and will cure the worst cold in twelve hours, or money refunded. 25 cts. and 50 cts. Sold by Chas. Strang, druggist.

JACKSON COUNTY RAILROAD TAX SUIT PASSED ON.

Supreme Court Handed Down its Decision Monday—Favorable to Railroad on the Whole—Lower Court's Decree Slightly Modified—Costs Taxed to Railroad.

The supreme court on Monday last handed down its decision in the celebrated tax suit of the Oregon & California Railroad Company against Jackson County, to enjoin the collection of certain taxes levied against the company by Geo. A. Jackson, as assessor of this county in 1894. In this year the road bed and franchise was assessed at \$10,000 per mile. The rate of assessment on the lands of the railroad was also largely increased over previous assessments. The Southern Pacific Company asked the county board of equalization to reduce the assessment to \$3500 per mile on the road bed, and to 35 cents per acre on congressional and indemnity lands, which request was denied. Before the taxes became delinquent the company paid the amount assessed against its rolling stock, depot, grounds, improvements and contract lands, and also paid at the rate of \$3500 per mile on its road bed, and upon its congressional and indemnity lands at the rate of 35 cents per acre. The county then commenced suit to collect the remainder of the taxes assessed against the company, which resulted in the railroad bringing a suit for an injunction. A demurrer to the complaint was overruled, an answer filed, the cause tried and a decree of the circuit court was rendered assessing the road bed at \$4500 per mile and the land at 50 cents per acre, from which the county appealed.

The decision of the supreme court modifies the decree of the lower court. Their decision, while on the whole favorable to the railroad is not as favorable to them as the decree of the circuit court mentioned above. The costs of appeal, which are large, are taxed to the railroad company. The principal questions in the supreme court were whether a suit of this kind can be brought, and if so, whether the complaint is sufficient. The contention of the county was that the company could not enjoin the collection of the tax by a suit. The opinion says:

"It is a rule of equity jurisprudence that a suit will not be entertained to enjoin the collection of a tax upon the sole ground that it is excessive or illegal. So it is that courts of equity will not use the injunctive process to restrain revenue officers in the collection of taxes simply because the property of a citizen may have been irregularly or illegally assessed, unless it be to protect his rights where he is afforded no adequate remedy at law. But there exists another rule, equally well authenticated, that, where officers with whom is lodged the duty of making and equalizing assessments act fraudulently or capriciously in the discharge of that duty, with the purpose of casting a public burden unequally upon certain property owners, or class of such owners, contrary to the spirit and purpose of the law, equity will interpose to prevent the consummation of the fraud, and to that end will enjoin the collection of a tax based upon such fraudulent assessment, to the extent, at least, that it may appear unequal and unjust."

"It must be conceded that assessors, in fixing valuations and making assessments, and boards of equalization, sitting in review of their work, act in a judicial capacity, or in the exercise of a judicial function, and when the roll is made up it stands in the nature of a judgment; hence their findings and judgments are not subject to review or revision, except in the manner pointed out by law, nor can they be disturbed or annulled except when they proceed arbitrarily and in willful disregard of the law intended for their guidance and control with the evident purpose of imposing unequal burdens upon certain of the taxpayers."

"Measured by this understanding of the law, the complaint must be held sufficient."

"We come now to the manner of assessing plaintiff's property. Counsel differ widely as to the proper method of determining the value of the real property of the plaintiff, namely, the 'roadbed,' as it is termed in the roll, the depots and buildings appertaining thereto, including the lands upon which they are situated, and the lands granted by Congress and in aid of construction."

"The 'roadbed and franchise' were assessed as the property of the Oregon & California Railroad Company, but the term franchise was stricken out by the Board of Equalization. There was, however, no reduction in the valuation on that account. Real estate, or land, is required to be assessed at its true cash value, which shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business. A railroad, considered in a commercial sense, differs widely from other property. Sales and transfers are so infrequent and unusual, except for the purpose of reorganization, that a current value cannot be said to attach to it."

"In determining, therefore, the value of a railroad, which may be said to have no current value, several elements must be taken into consideration, namely, the cost of construction, the cost of replacement, its connections with roads and advantages in a commercial way for commanding the commercial trade, its rental value, its net earnings, and the market value of its stocks and bonds."

The opinion reviews the testimony showing that in 1895 the county board reduced the assessment on roadbed and rolling stock to \$35,267, and that the estimates of a number of other county assessors placed the value of the roadbed and rolling stock at from \$3500 to \$5000 per mile. Jackson, in an affidavit made for the purpose of vacating the preliminary injunction, stated that he took into consideration the fact that the company had borrowed \$50,000 per mile on its road and had since made valuable improvements thereon; that the same line in California is assessed at \$17,500 per mile; that the board did not consider earnings as a basis of assessment, and that Manager Koehler admitted that it would cost \$29,000 per mile to rebuild the road. It was shown, however, that the California valuation is an average of the

whole line, much of which lies in a thickly settled country, where all property is of great value, and where the earnings are much greater. The opinion then says:

"At any rate, the standard of comparison of one road with another lying in a different state, for the ascertainment of values for assessment purposes, is unsafe and unsatisfactory. It is in evidence also that the mileage rate of assessment of the roadbed of the railroads within this state, in other counties, from 1891 to 1896 ranges from \$2000 on branch lines to \$3500 on main lines, and of the Oregon & California system from \$2000 to \$4500 per mile. It may be safely affirmed that real property, other than that belonging to the railroad company, was assessed in Jackson County in 1896 at about 50 per cent of its real cash value. . . . It is a matter of which the court may almost take judicial cognizance that the assessing officers have been valuing real property at a very large percentage below its real cash value, and the practice in Jackson County is by no means an exception to the prevailing rule. If all real property was assessed at the same ratio of value, there could be no inequality. If one class of real property, however, is assessed by a percentage valuation higher than another, it needs no argument to demonstrate that it would be inequitable to the constitutional requirements of uniformity."

The court says that it is plain that Jackson made his assessment with the intent of setting a preconceived and arbitrary value upon the roadbed and Congressional and indemnity lands of the company, and that the assessment was capriciously made in the first instance. It is also said that the evidence tends to show that the county board adhered to this overestimate by design.

The opinion states that a computation upon the basis of earnings shows the road to be worth on an average \$11,133 per mile, which should be reduced 50 per cent, to correspond with other property, making the mileage value \$5566. This, however, includes rolling stock, depots, etc., which are estimated at \$1028 per mile, and should be deducted. The bonded indebtedness is \$29,040 per mile, which, at market value, would be \$21,780 per mile, but this is secured not only by the railroad, but also by the land grant and guaranty of the Southern Pacific Company. This value reduced 50 per cent would be \$10,890. The evidence as to the value of the lands is reviewed, and the opinion says:

"It is not the province of this court to make assessments of property in the first instance, or to revise such as are made and equalized by the lawfully constituted boards; but, when it is confronted with the condition that an assessment and equalization have been arbitrarily and capriciously made, it must ascertain and determine, as nearly as practicable, the appropriate value at which such property should be assessed, so as to require that justice be done the parties involved. The estimate of the value of the roadbed placed upon it by the court below at \$4500 per mile appears to be fair and equitable, considering the earning capacity of the road and the rate at which other property in the county is assessed. This estimate, under the circumstances and conditions, seems to be the best to which resort can be had. And as it concerns the Congressional and indemnity lands, we are inclined to adopt, in the main, the assessment made by Woolridge and Hoffman (in 1893 and 1894), and the rate fixed by the Board of Equalization, sitting prior to the one whose action is involved, as the most reliable and trustworthy. We conclude, therefore, that those lands should be valued at 75 cents per acre as a whole."

The decree is that, upon the company's paying the taxes on these valuations, the injunction be made perpetual.

Water Rent Notice.

Notice is hereby given that all water rents for the first half of the year 1901, must be paid in by the 10th day of April, 1901.

J. W. LAWTON,
City Recorder.

Teachers' Examination.

Notice is hereby given that the county superintendent of Jackson County will hold the regular examination of applicants for county papers at Jacksonville, commencing Wednesday, April 10th, at 9 o'clock a. m., and continuing until Friday, April 12th, at 4 p. m., as follows:

Wednesday—Penmanship, history or geography, reading.

Thursday—Written arithmetic, theory of teaching, grammar, school law.

Friday—Geography, mental arithmetic, physiology, civil government.

PRIMARY CERTIFICATES.
Wednesday—Penmanship, orthography, reading.

Thursday—Art of questioning, theory of teaching, methods.

Notice.

Notice is hereby given to the officers and members of Banner Lodge, No. 135, Fraternal Brotherhood, that a special meeting has been called for Friday, March 29, 1901, at 7:30 p. m. The object of the meeting is to initiate a number of new candidates and to make arrangements for an informal reception to be given Friday, April 5th, at 8 p. m., in honor of Ashland lodge, No. 140, T. F. B., which will be present with their officers and team.

BY ORDER OF THE PRESIDENT.

Town Treasurer's Notice.

OFFICE OF TOWN TREASURER,
OF MEDFORD, JACKSON COUNTY, ORE.
MEDFORD, OREGON, March 29, 1901.
Notice is hereby given that there are funds in the town treasury for the redemption of all outstanding town warrants protested prior to August 3, 1898, also warrants Nos. 2198 to 2217, protested on August 3, 1898. Interest on the same will cease after the above date.

CHAS. STRANG,
Town Treasurer.

For Sale.

A two seated Langtry surrey; also horse and harness. Apply to W. V. Lippincott, or at Nash livery stables.

EXCELLENCE OF QUALITY AND LOWEST OF PRICES.

The mercantile problem of today is one to which we have given a lot of thought, and we have gained a pretty clear idea of what can be done.

We have put forward clothing lines this season of reliable and guaranteed garments. They enjoy a gratifying sale through the resistless power of quality and value—besides they are stylish, they are right, they are correct—in a word they are always good.

The careful investor, the expert, the shrewd calculator, are all cordially invited to inspect our various lines of honest values.

The other fellow, who, perhaps, has read all the "just as good" ads, and wants to purchase for the least possible money, will find no "frost" waiting him at our store.

Don't fail to come and see us.

Respectfully,
F. K. DEUEL & CO

Taking up Estrays.

Farmers and others who have been in the habit of impounding their neighbors' stock without carefully observing all the technical provisions of the law relating to estrays will hereafter do well to inform themselves as to its requirements. The last legislature provided a punishment for those who do not comply with the law, as follows:

"If any persons shall take up, keep or use any stray without complying with the provisions of this act, he shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than \$10 nor more than \$1000, or by imprisonment in the county jail not more than six months; and such person shall be liable to the owner of such stray so taken up, kept or used, in double the value of such stray."

The act mentioned provides that any householder about whose premises any stray may be in the habit of running at large may take up the animal, and shall immediately post notices in three public places in the county, one of which shall be in the precinct in which the stray was taken up, giving as correct a description as may be of natural and artificial marks, probable size, age, etc.; provided that no estrays shall be taken up in the months of May, June, July, August, September, October and November except breachy or vicious animals, which may be taken up in any month.

If previous to the expiration of ten days from time of taking up the owner shall prove said stray to be his, he shall be entitled to the animal by paying the charges, which shall be \$1 for taking up, posting notices, etc., and a reasonable rate for keeping; but if no one claims the animal in ten days, the person must make a sworn statement before the nearest justice, of the taking up, posting, etc., according to law; whereupon the justice appraises the stray, and notifies the county clerk concerning the facts. The justice is entitled to receive a fee of \$1 for each appraisal and notification, and 10 cents per mile for each mile necessarily traveled in such service, but there shall be no charge for appraising more than three animals at the same time and place. The county clerk must make a record of the estray taken up. If the appraisement exceeds \$15 the person must advertise the estray in a newspaper.

If the owner appears and proves property within six months he is entitled to possession of the animal upon paying the charges, otherwise, the person taking up the animal may have the same sold by the sheriff or constable, after giving ten days' notice by posting three notices in public places. From the proceeds of such sale the charges are paid and the remainder deposited in the county treasury. It is also provided that the taker-up of estrays shall forfeit all right to a consideration for his trouble and expense, if he in any way use such stray, or take and keep the same out of the county in which such stray was taken up, more than three days at any one time.

Since the legislature has made it a misdemeanor to take up an animal without complying with the law, it would appear that the farmer who tries to protect his crops by taking up estrays would better have recourse to some less troublesome method.

To Exchange—

Eighty acres of good level farming land and house and lot in Palmdale, Los Angeles County, Calif., fine climate and plenty of water, for city or country property in Oregon. Value \$2000. Address John D. Spack, 1540 West 12th street, Los Angeles.

—Superior job printing at this office.

CHICKERING and WEBER PIANOS BURDETT ORGANS

Everybody knows their good qualities. No superior few equal. They need no advertising. Only necessary to state where they can be found, and that is at the

COSS PIANO HOUSE, MEDFORD, OREGON

Also agent for the old reliable Columbia and Hartford Bicycles. Singer Sewing Machine supplies always on hand

I do not Buy My Coffee in 50-SACK LOTS.

Because of this fact my coffees are always fresh, and because of this freshness and the superior quality of coffee handled, I sell more of this particular line of goods than any Grocery House in Southern Oregon

G. L. DAVIS, Your Grocer.

New Millinery Store

We desire to inform the ladies of Medford and vicinity that we have opened a new millinery store in this city and have received a new and complete stock of up-to-date trimmed and street hats at very reasonable prices. Call and examine our stock

HOOVER SISTERS

Cor 6th and C Sts., next to Simmons' Second-Hand Store

HICKS & WALKER

Dealers in

Marble and Granite Monuments

Workmanship the Best. Material Unexcelled
Prices the Lowest

Call and see our steam polish work

Office and Works Cor. D and 6th St., Medford, Or

New Hardware

I am again in business in Medford with an up-to-date stock of New Hardware. I haven't as big a stock as some merchants, but it's newer than any of them and I am selling it cheaper, because I am selling for cash and can afford to. My friends are cordially invited to drop in and see me

Corner 7th and B Sts
Meeker's Old Stand

H. G. Nicholson

GAP CLOSED

The operation of through trains between San Francisco and Los Angeles, via Surf and Santa Barbara, will begin on

Sunday, March 31, 1901
on the new

COAST LINE

Two Through Trains Daily. The COAST LINE LIMITED leaving each terminal in the morning, equipped with elegant cafe and parlor cars, will make daylight trips through the most picturesque, varied and entertaining scenes on the continent. Inquire of agents of the

Southern Pacific.

Advertised Letter List.

Following is a list of letters remaining unclaimed for in the Medford postoffice on March 27, 1901.

Anderson, Thomas
Drew, Judson
Johnson, Mrs Col
Phillips, F F
Mm, Carl
Lathrop, John F or Don

Haney, Chas
Harrington, Mrs Ethel
Milton, Miss Luc
Rooney, M D
Smith, Mr

A charge of one cent will be made upon delivery of each of the above letters. Persons calling for any of the above letters will please say "Advertised."

G. F. MERTINMAN, Postmaster.

E. W. Grove
This signature is on every box of the genuine
Laxative Bromo-Quinine Tablets
the remedy that cures a cold in one day

SHEEP FOR SALE!

1100 head of stock sheep and the equipment pertaining to same

For particulars inquire of

GEORGE SHEPHERD,

Ashland, Oregon

—Got Wells & Shearer to do your moving—satisfaction always.