

THE WEST SIDE.

E. C. PENTLAND, Publisher

FRIDAY, FEBRUARY 14, 1890.

NOMODY is worrying half as much about the county seat as Dallas.

It may be that this flood is a blessing in disguise for this town and the surrounding country.

If you know of cases of deserving destitution now is the time to show Christian charity in relieving distress.

INDEPENDENCE and Monmouth will be the same as one town this summer. Common interests will dictate a unity of purpose.

THE coming town of Polk county is Independence and Monmouth united. How can this help but be the case. In unity there is strength.

OF all the dastardly lies, which say Dallas paper has tried to circulate, those intended to damage Independence this week are the worst.

A CORRESPONDENT to a Dallas paper says that West Salem was 20 feet under water and Independence ten feet. Such lies act as "boomerangs."

THE largest towns of Oregon are on the water courses, and will continue to be. Among these Eugene, Albany, Salem, Portland and Astoria are examples.

THE Dallas Observer which is so far up in the mountains, that she cannot hear, much less see a steamboat, is jealous because the future of this section promises more than she wishes.

In some towns if the whole city had washed away the loss would not have amounted to five thousand dollars, while here four buildings were estimated by the owners at that amount of loss.

WHY could not the saw mill engine be powerful enough to furnish electric light power and run the saw mill also. Wonder if Prescott & Veness would make a contract to that effect?

THE Polk County Land Company now has nearly \$23,000 invested in land between Monmouth and Independence. Enough of this land has been engaged to show that their investment was a good one.

TACOMA is rejoicing that Portland has suffered from the recent flood. If a flood like this was of annual occurrence an excuse might be offered; but it has been nearly thirty years since the last great flood. It shows a small petty spirit to rejoice in such a time.

THE Observer truthfully says this week, that now is no time to advocate a court house by petition. We are not going to dispute the statement made. If it were only supplemented by a decision to let this question be decided by direct vote we think the matter would quiet much discussion in the future.

THE recent flood advertised Independence better than anything which has recently happened. For three days the only telegraphic news came from this point. This news was sent to all parts of the United States as associated press news, and when out of a town of at 1200 only four building floated away, and the business part of town was untouched, the damage may not be considered very great.

ALL of Polk county has suffered through the recent flood. While the Luckiamute has lost its bridges, Dallas, Hallock's saw mill and some damage to other individuals, perhaps aggregate \$7000 and Independence its saw mill, bridge and warehouses, yet it might have all been worse, and those favored localities not damaged should not be too hasty in rejoicing over their neighbors misfortunes. It will not be long until all will be as before the flood and its inconveniences soon forgotten. It is fortunate that no lives were lost.

THE Observer says, "Independence is holding with bull-dog tenacity, for an enabling act, to move the county seat; and she would seek to make the outside world believe that her location is one of the most favored in the county, when in fact it is the reverse." Had this lie been uttered, instead of written, its size must have choked the speaker. Residents here know, and strangers visiting the two towns, will soon discover that Dallas is not the only and right place for the county seat; other points having the advantage over Dallas in every respect; in their intercourse by water and rail, with other places, greater number of inhabitants, superior buildings, more salubrious climate, intellectual people, and lovely sites for a court house; which will be built on a solid, high, brick foundation; able to withstand the worst storms of wind and floods that may ever visit Polk county; the garden of the Willamette valley.

OUR ASSESSMENT LAW.

What a Correspondent to the Oregonian Thinks of the Present System of Assessing all indebtedness.

"Figures won't lie" is an old adage, but they make liars out of very many people in Oregon. The assessment rolls for the various counties in Oregon are now on file in the office of the secretary of state, and the Oregonian, in making a statement of the resources of Oregon in its New Year's edition, publishes the summaries of the assessment rolls except the new county of Sherman, which was not in at the time.

And these published summaries ought to be an effective eye-opener for the honest taxpayers of the state. When each taxpayer is assessed, he lists his various kinds of property, giving it in supposedly at its true cash value, and then lists his indebtedness in the state and strikes a balance, which is the net taxable property, or the amount on which he pays tax. These individual assessments are placed on the assessment roll of the county, the same kind of property and values under each other, and the whole county assessment summarized, showing the whole value of each different kind of property in the county, the gross value of all the indebtedness in the state, etc., and a balance struck showing the net taxable property in the county. Now it is very plain that every debt owed by one man is a note or account belonging to another. And when one takes it out of his assessment as indebtedness, the other should give it in as a note or account; and since no indebtedness is allowed outside of the state, the indebtedness claimed by individual taxpayers in Oregon should, when added together, be less than the notes and accounts assessed by the value of those notes and accounts owed by outsiders to our citizens, and which are assessed in our state. One class of property is listed as "money, notes, accounts, bonds, shares of stock, county orders, etc. And it is safe to say that in Oregon the two items, "notes and accounts" do not aggregate over one-half of the whole list in value. And hence the indebtedness in the state ought not to be over one-half as much as the "money, notes, accounts, bonds, shares of stock, etc." But the returns show that all this class of property aggregates only \$18,253,725, while the indebtedness claimed amounts to \$35,598,179, or more than twice as much as the whole value of the notes and accounts added to the money, bonds, stocks, etc., in the state.

Now it is probable the indebtedness is given in about right. If so, the money, notes, accounts, bonds, shares of stock, etc., in Oregon in truth aggregate not less than \$70,000,000, while the assessors' return but little over \$16,000,000. Now who is it owns these bonds, money, etc., that escape taxation? Is it the men in ordinary circumstances, or is it the wealthy class? But let us take a few of the counties representative of the different parts of the state and compare them.

Table with columns: Name of County, Money, Notes, Accounts, Bonds, Shares, Etc., Indebtedness. Rows include Multnomah, Umatilla, Marion, Clatsop, etc.

Does any one in Oregon believe that Umatilla county has \$250,000 more money, notes, bonds, etc., than Multnomah county, with her city of Portland and her score of millionaires? Multnomah county says so, and then claims \$7,500,000 more indebtedness than Umatilla county. And Multnomah county taxpayers solemnly swore to their assessments just the same as those of Umatilla county did.

Does any intelligent person in Oregon believe that Union county has \$140,000 more money, etc., than Marion county, with her city of Salem, and flourishing manufactures and banks? Marion county says so, and then claims \$965,000 more indebtedness than Union county, while Lane county, with her thriving Eugene City claims more than twice as much indebtedness as she gives in money, notes, etc., and Linn county with her rich and beautiful city of Albany, tries to beat Multnomah by claiming three and a half times as much debt as she has money, etc. But let us drop the rest and examine Multnomah county a little further.

Multnomah county contains the city of Portland, which claims to have over 60,000 population. Her people claim that she is the richest city in proportion to population in the world. She claims no less than twenty millionaires. Her real estate transactions for 1889 amounted to \$14,000,000. Her manufacturing output amounted to \$20,000,000. She claims she has \$63,000,000 invested in wholesale and retail trade, not including incorporated banks or railroad corporations. The last statement of her ten principal banks, shows a capital of \$6,150,000, with surplus and undivided profits amounting to \$2,368,750.22 or a total bank capital in those ten principal banks of \$8,518,750.22. These published bank statements must be sworn to the same as the assessments of her individual taxpayers. The deposits in the banks ought to amount to nearly as much as the bank stock proper; and yet the bank stock alone of ten of her banks, amount to five times what the whole county gave in as money, accounts, bonds, etc., to the assessor. It is humiliating, after reading the statistics of Portland's trade and wealth as gathered and arranged by the Oregonian to notice that the gross value of all property of the whole of Multnomah county as given to the assessor for the year 1889 is \$40,000,000. And after taking out indebtedness and exemptions she pays taxes on only \$29,684,070, or but little more than the town of Tacoma. Is it a fact that our young neighbor, Washington, is a wealthier state than Oregon? Or is it only that Oregonians are better liars than Washingtonians when the assessor is "abroad in the land"? On this class of property Eastern Oregon is assessed fully twice as high as Willamette valley, and Heaven knows that we are not assessed half as high as we ought to be, and would be, under a just and equitable assessment of all the property in the state. Is it true that the taxpayers of Multnomah are in debt six times as much as the value of their credits, as

her assessment roll shows? When the assessor is around the merchants all over the rest of the state claim large indebtedness to the wholesale merchants of Portland. The people claim indebtedness to the merchant, and the merchant stands it off by claiming indebtedness to the wholesale merchant of Portland. Umatilla and Yamhill counties make quite a respectable showing, but only the two counties of Josephine and Coos are willing to say that their indebtedness is not greater than the amount of money, notes, bonds, etc., owned by their people.

Who can find a satisfactory remedy for these evils? Such a person is wanted now in Oregon. Taxing all property and not allowing any indebtedness would be a long step in the right direction, but the evil lies primarily with the taxpayers, all over the state, who give in dishonest assessments. And it is hard to devise a satisfactory remedy, for it is true that people who seem strictly honest in every other business transaction, who are good and law-abiding citizens, will throughout their assessments and swear to it, if necessary, to escape just taxation.

JUDGED BY HIS CLOTHES. Saw a Dude Floor-Walker Insulted One of A. S. Stewart's Friends.

One of the leading citizens of Wilmington, N. C., was John Dawson, says the Washington Post. As a banker he accumulated a large fortune, which was so securely invested that even the ravages of the war left it unimpaired. Mr. Dawson arose from humble origin. He had come over from Ireland when a lad in the steerage of the same ship which brought Alexander T. Stewart. The two boys formed a warm friendship, which lasted through life. They maintained correspondence and grew prosperous, each in his own locality, though the New Yorker's wealth expanded with marvelous rapidity.

Immediately at the close of the war Dawson hurried to New York. The strange corners of the South had left him bare, and, though wealthy, Mr. Dawson could only command a shockingly bad suit of butternut nankeen. His wife was hardily better clothed. Entering the huge dry goods palace of the merchant prince, Mr. Dawson gazed around for his old friend. A dapper floor-walker stepped up brusquely: "Well, sir," said he, "what can we do for you?" "I want to see Mr. Stewart," said Mr. Dawson.

"He is busy, sir, and has no time to see you. Oh, I didn't know. I'll just look around then, if you have no objection." The clerk thought he was some countryman who wanted to see Stewart out of curiosity. The old fellow started around and attracted considerable attention from the gaily-dressed ladies who thronged the store. The underling concluded it was about time to interfere, so he walked up and said: "I told you it was no use to wait for Mr. Stewart. He is in very busy and has no time for any one like you. Now, unless you wish to buy something, you had better be going."

"Mr. Stewart doesn't want to see me, you say, young man?" asked Mr. Dawson, dreamily. "I don't need to repeat it a third time," replied the clerk. "You had better go at once. We don't want you around the store. You will drive away custom." Just then the proprietor himself came walking down from the counting-room. "Hello, Aleck!" shouted Mr. Dawson. The dry goods millionaire stopped and stared. Then he rushed up and threw his arms around the rough old fellow in the butternut suit.

"Way, John, where did you come from! My dear fellow, I am perfectly delighted to see you. Why didn't you let me know you were here?"

"But the officious clerk had disappeared at the first greeting." "Where did you get that suit?" asked Stewart. "My carriage is right at the door. Get right in and come to the tailor's. You must have some decent clothes right away. Where is Mrs. Dawson? You must both come right to my house and stay."

So he ran on, and he actually dragged his old friend to his carriage. The officious clerk tried to keep out of sight every time he saw Mr. Dawson coming, but the latter took a malicious pleasure in running across him every time he came into the store and bowing to him. Finally the clerk came one day and, abjectly apologizing, begged that Mr. Dawson would not carry the story of his rudeness to the proprietor. Mr. Dawson gave him a good-humored tongue-lashing and let him go.

The Favorite

Medicine for Throat and Lung Difficulties has long been and still is, Ayer's Cherry Pectoral. It cures Croup, Whooping Cough, Bronchitis, and Asthma; soothes irritation of the Larynx and Passages; strengthens the Vocal Organs; allays soreness of the Lungs; prevents Consumption, and, even in advanced stages of that disease, relieves Coughing and induces Sleep. There is no other preparation for diseases of the throat and lungs to be compared with this remedy.

"My wife had a distressing cough, with pains in the side and breast. We tried various medicines, but none did her any good until I got a bottle of Ayer's Cherry Pectoral, which has cured her. A neighbor, Mrs. Glenn, had the measles, and the cough was relieved by the use of Ayer's Cherry Pectoral. I have no hesitation in recommending this medicine to every one afflicted." - Robert Horton, Foreman Headlight, Morrilton, Ark.

"I have been afflicted with asthma for forty years. Last spring I was taken with a violent cough, which threatened to terminate my days. Every eye pronounced me in consumption. I determined to try Ayer's Cherry Pectoral. Its effects were magical. I was immediately relieved and continued to improve until entirely recovered." - Joel Bullard, Guilford, Conn.

"Six months ago I had a severe hemorrhage of the lungs, brought on by an incessant cough, which deprived me of sleep and rest. I tried various remedies, but obtained no relief until I began to take Ayer's Cherry Pectoral. A few bottles of this medicine cured me." - Mrs. E. Coburn, 19 Second St., Lowell, Mass.

"For children afflicted with colds, coughs, sore throat, or croup, I do not know of any remedy which will give more speedy relief than Ayer's Cherry Pectoral. I have found it, also, invaluable in cases of Whooping Cough." - Ann Lovejoy, 1257 Washington street, Boston, Mass.

Ayer's Cherry Pectoral, PREPARED BY Dr. J. C. Ayer & Co., Lowell, Mass. Sold by all Druggists. Price \$1; six bottles, \$5.

The Celebrated French Cure, WARRANTED TO CURE RHEUMATISM, GRAVEL, GOUT, NEURALGIA, SCIATICA, MIGRAINE, BRUISES, SWELLINGS, AND ALL AFFECTIONS OF THE BONES AND JOINTS. It is Sold on a POSITIVE GUARANTEE to cure any form of rheumatism, neuralgia, sciatica, or any disease, or any ailment, arising from the generative system, whether of either sex, whether acute or chronic, or whether it is of long standing. It is sold on a POSITIVE GUARANTEE to cure any form of rheumatism, neuralgia, sciatica, or any ailment, arising from the generative system, whether of either sex, whether acute or chronic, or whether it is of long standing.

DALLAS has reasons for not wanting the county seat settled by a direct vote. She was a court house, but no vote.

OPERA HOUSE. Saturday, Feb. 15th. Will appear, Prof. Crosby, Van Northwick box, Miss Katie Wheeler, Miss Lotta Hodges, Master Fred Hooper, Miss Bessie Butler, Miss Ota Robertson, D. H. Craven, and others.

A beautiful young lady became so badly disfigured with pimples and blotches that it was feared she would die of grief. A friend recommended Ayer's Sarsaparilla, which she took, and was completely cured. She is now one of the fairest of the fair.

KEISO & COOK. SELL RUBBER GOODS. LACES at cost, GENTS FURNISHING GOODS, LADIES UNDERWEAR. W. H. WHEELER

Has disposed of his large Holiday Stock, but has a fine line of SCHOOL BOOKS, Stationery

AND NOTIONS. H. M. LINES, Funeral Director

AND UNDERTAKER! A full and complete line of Funeral goods always on hand.

H. R. Patterson. Independence, Oregon. DRUGGIST

Watches, Clocks and Jewelry.

HENKLE & CO. DEALERS IN Family Groceries & Country Produce. MAIN STREET, INDEPENDENCE.

Pearce & Jackson, PROPRIETORS OF THE BON TON RESTAURANT. MEALS-6 A. M. to 9 P. M. 25 cts. 9 P. M. to 12 M. 50 cts. Board \$3.50 per week.

THE BEST SEEDS. D. M. FERRY & CO. Seedsmen in the world. Beautifully Illustrated, Descriptive and Price Lists sent on application to all applicants, and to last season's customers. The best of seedsmen ever. Every person using Garden, Flower or Field SEEDS should send for it. D. M. FERRY & CO. DETROIT, MICH.

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CARPETS! CARPETS!

Furniture and Wall Paper AT BOTTOM PRICES FOR CASH. BORDERS, FRIEZES and CORNERS. Regular Price, 15 cts. now 10 cts. " " 20 cts. " 15 cts. " " 25 cts. " 17 1/2 cts. " " 30 cts. " 20 cts.

A. J. WHITEAKER, Independence, Oregon.

A RARE OPPORTUNITY TO GET A STOVE. For the Next 30 Days.

BARR & PETZEL. Have a large supply of STOVES which they will sell for LESS than COST, for 30 days. All not sold by that time, will be sent back to the Wholesale House. CALL AND SEE THEM.

HENRY WALLER, BOOT AND SHOE STORE.

I desire to inform the residents of all Polk county, that I have opened a well selected stock of BOOTS and SHOES, on the west side of Main st, near C, and I wish my old friends to call and inspect my stock. No matter whether you need a pair of BOOTS or SHOES for yourself, your wife, your brother or your sister, my stock will contain something to suit you. I wish you to understand that it is, with me,

No Trouble to Show Goods. Ad after you have seen them, when you want to get the Best and Cheapest. You will buy of me.

SOMETHING FINE FOR THE LADIES. H. W. WALLER, Prop'r. Independence, Oregon.

BURNS, DALTON & CO. GROCERS.

The Largest and Best Stock in the City. Call and Examine our Goods.

All Kinds of Country Produce Wanted. Goods Delivered Free in Monmouth.

BURNS, DALTON & CO. Independence, Oregon.

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"Do - You - Live - to - Eat, EAT TO LIVE?" "WHICH?"

J. D. IRVINE, THE GROCER, WANTS TO KNOW.

If you eat to live, you want to get substantial food and at the very lowest prices, and Irvine is the one to sell you goods. If you live to eat call and see what delicacies he has in his fancy grocery line. All the very nicest and freshest, just what an epicure desires. Don't forget that fine stock of Crockery, Glassware and Lamps. LOOK IN THE SHOW WINDOW.

W. E. COOPER. R. D. COOPER. GOOPER BROS., DEALERS IN HARDWARE, STOVES AND TINWARE. JUST RECEIVED!

A FINE LINE OF CUTLERY, Direct From New York. The New Brick, Main Street.

W. G. SHARMAN, Merchant Tailor.

SUITS MADE TO ORDER, FIT GUARANTEED. Custom Goods for Merchants and others recut and pressed. I will open monthly accounts with Merchants at Independence and Monmouth for recutting. C STREET, Opposite P. O.

ELI JOHNSON, LIVERY, FEED and SALE STABLES. FIRST-CLASS TURNOUTS AND REASONABLE RATES. Stock left in our care will be well attended to. SPECIAL ACCOMMODATIONS FOR COMMERCIAL TRAVELERS. MAIN STREET, INDEPENDENCE, OR.

BUY YOUR PAINT FOR SPRING WORK OF BUSTER & LOCKE.

THE NEW Livry : Feed : and : Sale : Stables. Young Horses. Double and Single Teams. New Buggies. Riding Horses. First-class Turnouts for Commercial Travelers. Prices reasonable and Satisfaction Guaranteed. Give us a call. J. KENNEDY, Prop