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E. C. PENTLAND,

The Most Thoroughly Studied Bill Yet Framed.

IT IS HERE SYNOPSIZED.

tarified-The House Carries Most of Its

tee on finance, which had charge of the bill for the senate, has compiled a complete with. It has been a work of great labor, requiring an expert knowledge of the tar iff. The first figures in each case are those of the McKinley bill; the last those of the law in force since the revision of 1863. As the change in many instances been from ad valorem to specific, it will be sen that per cent. is in many cases only used in the figures for the old law:

CHEMICAL SCHEDULE. Acetic acid not exceeding 1.047 specific gravity, 134 cents a pound; 2 cents. Boracic acid, 5 cents a pound; 4 cents for

Chromie acid, 10 cents; 15 per cent. Sulphuric acid, & cent a pound; free. Tannin, 75 cents; \$1. Carbonate of ammonia, 156 cents; 20 per

Muriate of ammonia, M cent; 10 per cent. Sulphate of ammonia, 14 cent; 20 per

Blue vitriol, 2 cents; 8 cents. Chloroform, 25 cents a pound; 50 cents. Sulphuric ether, 40 cents; 50 cents. Nitrous ether, 25 cents; 50 cents. Oil of cognac, \$2.50; \$4. Oil of rum, \$2.50; \$6.

Dyeing or tanning extracts, 14 cent a pound; 20 per cent.

Extract of hemlock bark, 14 cent, 20 per

Gelatine, glue and isinglass, value below 7 cents a pound, 134 cents; between 7 and 35 per cent.
30 cents a pound, 25 per cent.; above 30 cents, 30 per cent. Old law, glue, 20 per cent.; glasses, 45 a cent.; gelatine, 30 per cent.; isinglass, 25 Cut nails

Crude glycerine, 1% cents; 2 cents.
Refined glycerine, 4% cents; 5 cents.
Indigo pastes or extract, % cent: 10 per

Carmined indigo, 10 cents: 10 per cent. Iodoform, \$1.50; \$2. Licorice, 5% cents; 7 cents. Carbonate of magnesia, 4 cents; 5 cents. Calcined magnesia, 5 cents; 10 cents. Epsom salts, 8-10 cent; 12 cents.

Morphia, 50 cents an ounce; \$1. Alizarine containing 50 per cent. or more 2 cents.
castor oil, 80 cents a gallon; less than 50 Alum per cent. Old law, 8 cents.

Cod liver oil, 15 cents a gallon, 25 per Cottonseed oil 10 cents: 25 cents. Croton oil, 80 cents a pound; 50 cents.

Flax or poppy seed oil, 83 cents a gallon Scents. Poppy seed oil free. Olive oil, 35 cents a gallon; 25 per cent. Peppermint oil, 80 cents a pound; 25 per Fish oil, 8 cents a gallon; 25 per cent.

Optum containing less than 9 per cent. of morphia and opium prepared for smoking. Gold leaf \$12 a pound; \$10 a pound. The old law prohibited importation of opium contain ing less than 9 per cent. morphia; contain more than that, crude, \$1 . pound. Barytes, crude, \$1.12 a ton; 10 per cent. Barytes, manufactured, \$6.72 a ton; \(\) Blues, 6 cents a pound; 30 per cent.

Satin white, % cent a pound; 25 per cent. Chromium colors, 4% cents; 25 per cent. Artists' water color paints, 30 per cent.; 25 per cent. Ochre and umber, dry, 14 cent: ground

in oil, 1½ cents, ½ and 1 cent.
Ultramarine blue, 4½ cents, 5 cents.
Varnishes, gold size or japan, 85 per cent. and \$1.82 per gallon ad valorem on spirit varnishes. Old law, 40 per cent on var Vermilion red, 12 cents a pound: 25 per

Wash blue, 3 cents; 20 per cent. Phosphorus, 20 cents; 10 cents. Caustic, 1 cent; 20 per cent. Saltpeter, 1 cent; 1½ cents. Mercurial medicinal preparations, 35 pe

cent.; 50 per cent. Sartonine and salts containing over per cent, of sartonine, \$3.50 a pound; \$3. Castile soaps, 1% cents a pound; 20 per

Sulphate of sods, \$1.25 a ton; 20 per cent. Strychnine, 40 cents an ounce; 50 cents.
*Refined sulphur, \$8 a ton; \$10.

Sumac, ground, 4-10 cent a pound; 3-1 EARTHS, EARTHENWARE AND GLASSWARE.

Fire brick, plain, \$1.25 a ton; 20 per cent. Fire brick, glazed, 45 per cent.; 20 per

Tiles, from 25 to 45 per cent., 25 to 60 per Hydraulic cement, 7 cents per 100 pounds:

20 per cent.
Lime, 6 cents per 100 pounds; 10 per cent. Gypsum, ground, \$1 a ton; calcined, \$1.25 ton. Old law, 25 per cent, for all. Common plain earthen or stone ware, 25

per cent.; 20 per cent. above ten gallons rated wars of all kinds, including lava tips for burners, 60 per cent; 55 per Gas retorts, \$3 each; 25 per cent.

Glass bottles, holding from 1/2 to 1/4 pint, pint, 50 cents a gross. Old law—Green and colored glass, 1 cent a pound; flint and lime glass, 40 per cent.

Decorated flint, lime and pressed glass-

ware, 60 per cent.; 40 and 45 per cent. Glass chimneys, etc., 60 per cent.; 40 and

Porcelain or opal glassware, 60 per cent .:

window glass, from 13-10 to 8½ cents a pound, according to size; 1½ cents to 2½

Cylinder and crown glass, polished, 4 to 0 cents a square foot; 234 to 40 cents.

Plate glass, obscured in any way, shall pay same duty as polished glass unsilvered

new provision). Looking glass frames, 30 per cent.; new

duty.

Cast polished plate glass cyclinder crown or window glass, decorated, 10 per cent. additional duty (new provision). Spectacles and frames, 60 per cent; 25 to

Lenses costing \$1.50 gross pairs or less 60 per cent.; 46 per cent. Painted window glass, glass windows or mirrors not exceeding 144 square inches, 45 per cent.; 80 and 40 per cent.

MARBLE AND STONE. In measuring marble slabs none shall be computed at less than one inch in thick-Burr stones, 15 per cent.; 20 per cent. Undressed building or monumen

bressed, 40 per cent.; 20 per cent.

METALA, IRON AND STEEL fron ore containing not more than My per cent, copper, 75 cents a ton; ore containing 25 per cent, or more of sulphur, free, except on the copper it contains. No deduction to be made from weight of ore on account of moisture (new provision).

Ferro manganese and ferro silicon iron in pigs, 3-10 cent a pound (new provision).

Round and square fron not less than My inch, cross section, 9-10 cent a pound; 1

Flat fron less than I tuch wide and % tuch thick, round fron not less than 7.16 inch in diameter and square fron less than 1 inch, I cent a pound; 1 1-10 cents.

Round iron less than 7-16 inch and rolled

tron shape, 1 1-10 cents; 1 2-10 cents.
Structural iron, 9-10 cent; 1 4-10 cents.

steel.
Forgings of iron or steel not specially provided for, 23-10 cents, but shall not pay less than 43 per cent.; 25 cents.

Band or scroll iron, valued at 3 cents a pound or less, 3 inches wide or less, 1 to 13-10 cents a pound, according to thickness; 1 to 14-10 cents.

Hoops or ties, manufactured, 2-10 cent additional; 1 1-10 cent if iron; if of steel, 45 per cent.

Railway bars, 6-10 cent a pound; old

The duty on tin plate goes into effect

Inctures of which tin is a part, 55 per cent. It is provided that if on Oct. 1, 1897, the amount of plates manufactured in the United States does not equal for the pre-ceding year one-third the importations then the duty shall ceuse. The old rate was 1 4-10 cents.

Steel ingot billets, saw plates, etc., 4-10

to 7 cents a pound, according to value, old law, 45 per cent, on all valued at less than 4 cents a pound; from 2 to 3½ cents a pound on higher values.

Wire, smaller than No. 10 gauge, lk to 8 cents a pound; lk to 3 cents. No article manufactured wholly or in part of tin plate or hoop, bound or scroll iron or steel shall pay a less duty than the material of which it is composed (new pro-

Forgings of iron or steel or both com bined, 18-10 cents a pound; 2 cents.

Axles, 2 cents; 2% cents. When fitted in

wheels they shall pay the same duty as the Boiler tubes, etc., 254 cents; 256 and

Bolts, hinges, etc., 214 cents; 214 cents. Steel card cloth, 50 cents a square foot all other 25 cents; 45 and 25 per cent. Cast iron pipe, 9-10 cont a pound; 1 cent. Cast iron vessels, 1 2-10 cents; 14-10 cents. Castings, malleable iron, 13/ cents; 2

Chains, 16-10 to 254 cents; 154 cents to 254 ents, no chain to pay less than 45 percent. Penknives and crasers, 12 cents to \$2 a zen and 50 per cent.; old law, 50 per cent. Razors, \$1 to \$1.75 a dozen and 30 per cent.; all other knives, 10 cents to 15 a dozen and 30 per cent., 35 per cent. Files, etc., 35 cents to \$2 a dozen: \$1.50 to

Iron or steel articles glazed with vitreous glasses, 45 and 50 per cent. (new provision). Cut nails and spikes, I cent a pound; 14

Wire nails, 2 to 4 cents, 4 cents. Spikes, horseshoes, etc., 1 8-10 cents. Cut tacks, 214 and 234 cents, 234 and

Plates, engraved or lithographed, for rinting, 25 per cent. (new provision). Railway splice bars, 1 cent; 1\(\screen{cents}\) cents. Wood screws, 5 to 14 cents a pound; 6 to

Ingots and blooms for wheels, 15 cents.

Aluminum in leaf, 8 cents a package; 10 Copper ore, 1/4 cent; 23/4 cents Old copper, I cent; 3 cents.

Coarse copper and cement, 1 cent Pig copper, etc., 1% cents; 4 cents. Free copper for the United States mint is

omitted in the new law. Gold leaf, 82 a package; \$1.50. All ores containing lead, 156 cents ound on the lead (new provision).

Sheet lead and shot, 254 cents; 3 cents. Mica, 35 per cent.; free. Nickel oxide or alloy, 10 cents; 15 cents. Gold pens, 35 per cent.; 12 cents a gross. Quicksilver, 10 cents a pound; 10 per cent Type metal, 114 cents a pound for lead

ntained; 20 per cent. Block tin, 4 cents; free unless product of tin mines in the United States in any year for to July 1, 1895, shall have exceeded

5,000 tons; then it shall come in free, Chronometers, 10 per cent.; 25 per cent. Pig zine, 15 cents a pound; 13 cents. Manufactures of metal, include num (new provision), not otherwise pro

WOOD AND MANUFACTURES OF. Hewn timber, etc., 10 per cent.; 20 per

White pine, \$1 a thousand; \$2. In estimating board measure under this schedule no deduction shall be made on board meas-

ure on account of planing tongue in and grooving; provided that in case any for eign country shall impose an export duty upon pine, spruce, elm or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States fro such country, then the duty upon the sawed lumber herein provided for when mported from such country shall remain the same as fixed by the laws in force prior to the passage of this act (new provisions) Cedar posts, ties and poles, 20 per cent after March 1, 1891; free. Sawed cabinet woods, 15 per cent.; \$2 a

thousand. Pine clapboards, \$1 a thousand; \$2. Pickets and palings, 10 per cent.; 20 per

White pine shingles, 20 cents a thousand; all others, 30 cents; old law, 35 cents for all Furniture partly finished, 35 per cent.;

The bounty of 1% cents on all sugars produced in the United States testing above 80 and under 90 by the polarisc and of 2 cents on all testing over 90, is a necessary provision. Sugars below No. 16 Dutch standard in color are admitted free; above that grade they pay 14 cent a pound duty, and in addition 1-10 cent a pound shall be collected on sugars above No. 16 coming from any country that pays a greater export bounty on refined sugars than on the raw product.

All machinery imported into the United States between Jan. 1, 1890, and Jan. 1, 1893, to be used in making beet sugar shall not pay duty. Under the old law sugars between Nos. 16 and 20 Dutch standard paid 8 cents a

pound duty; above No. 20, 8 51-100 cents a pound; beet sugar machinery, 65 per cent. The payment of the bounty shall begin April 1, 1891; provided that in March, 1891, sugars not above No. 16 may be refined and stored in bond without payment of Confectionery not specifically provided

TOBACCO AND CIGARS. Cigar wrappers, \$2 a pound; if stemmed, \$2.75: 75 cents and \$1. All other leaf, stemn

kinds, \$4.50 a pound and 25 per cent.; \$2.50 AGRICULTURAL PRODUCTS AND PROVISIONAL

Horses and mules, \$30 if valued at over Cattle more than 7 years old, \$10; less than 1 year, \$24; hogs, \$1.50; sheep, 75 cents and \$1.50; all other live stock, 20 per cent. The old law made all animals dutlable at

20 per cent.

The agricultural schedule contains many items of small importance; the general tend of the change being an increase on oranges, lemons and limes, however, there is a decrease of about 25 per cent.

soological collections for scientific and educational purposes, and not for sale or profit, are also admitted free.

The provision providing for the return free of duty of articles of American manufacture once sent out of the country is extended to make its forms more explicit

SPECIAL WINES, ETC.

Spirits distilled from grain or cordials not specially provided for. \$2.50 a gallon.

22. Imitation liquors shall be subject to the highest rate of duty provided for the genuine articles, and in no case less than \$2.50 a gallon, \$1 to \$2.

Bay rum, \$1.50, \$1, provided that it shall be lawful for the secretary of the treesury, in his discretion, to authorise the association ment of the proof of wines, cordials and other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations (new provisions).

provisions).

Sparkling wines, #2 a dozen per half pints in excess of three gallons, #2.50 a gallon.

Old rates were, \$7, \$6.50, \$1.75 a dozen bot

coverings: 30 per cent. COTTON MANUPACTURES. Yarn, 10 to 48 cents a pound, valued un-der \$1; over \$1 a pound, 50 per cent; 18 to 20

The duty on cloth is laid on a basis of 2 The duty on cloth is laid on a basis of 2 cents a square yard, not exceeding fifty threads to the square inch, and ranges from that up to 10 cents a yard and 35 per cent, a reduction of 1/2 cent on the lower grades and an increase of 1/2 cent on higher. Cloth containing mixture of silk pays 10 cents and 30 per cent. Ready made cloth-

cents and 30 per cent. Ready made clothing, 30 per cent; with rubber a component part, 50 cents a pound, and 50 per cent. Old rates, 35 and 40 per cent.

Pile fabrics, 10 cents a yard and 30 per cent.; old rates, 35 and 40 per cent.

Hose, 30 cents and 20 per cent. to 20, and 40 per cent. a dozen according to value; 40 per cent.

Cotton cords, 40 per cent.; 35 per cent. Manufactures not specially provided for, 40 per cent.; 85 per cent. PLAX, HEMP AND JUTE. Hackled flax, 3 cents a pound; \$40 a ton. Hackled hemp, \$50 a ton; \$35. Binding twine manufactured in whole

in part of latie, mantlla, stant or lunn, 4-10 cent a pound; 234 cents. Cables, cordage and twine, 134 to 8 234 to 334 cents. Burlaps not over 60 inches

cents; 30 per cent. Grain bags of burlap. Cotton bagging and gunny cloth, 1 6-10

and 1 8-10 cents a yard; 15 and 2 cents a pound and 8 and 4 cents a yard. Flax gill netting, etc., 15 cents a pound and 35 per cent., and 20 cents a pound and 40 per cent.; 25 per cent. Ollcloth valued at 25 cents a square yard

or more, 15 cents and 30 per cent.; 40 per Yarns, 6 cents a pound valued at less and 40 per cent.

specified or provided for, to per cent.; provided that until July 1, 1894, all such flax of more than one hundred threads to the square inch shall pay 35 per cent.; old law.

35 and 40 per cent and 40 per cent. valued at 5 cents a pound, 2 cents; over 5 cents, 40 per cent.; 35 per cent.

WOOLS AND MANUFACTURES. Bales of wool shall be dutiable at the highest rate on any class contained there in. The old law made any attempted sva in. The old law made any attempted eva-sion of duty punishable by double duty. Wools of first and second classes shall pay 11 and 12 cents a pound respectively. The old law made divisions of each class dutiable at 10 and 12 cents respectively.

Third class wool and camel's hair, exreding 18 cents value, 50 per cent.; 5 cents

clothing, etc., compensatory duty has been added to keep pace with the increased duty on raw wool, amounting in some cases to On carpets the duty has been increased from 25 to 50 per cent.

SILK AND SILK GOODS. Silk partially manufactured from cocooor manufactured than carded or combed silk, 50 cents a pound; 35 per cent. camel or goat hair shall be classified manufactures of wool (new provision).

PULP, BOOKS AND PAPER. Wood pulp, \$2.50 to \$3 a ton; 10 per cent Tissue paper, made up or loose, 8 cents : pound and 15 per cent.; 20 per cent. Sensitized paper, 85 per cent.; 25 per cent. Surface coated papers and manufactures thereof and albums, 35 per cent. 25 per

Envelopes, 20 cents per 1,000; 25 per cent Blank books, 25 per cent.; 20 per cent. Playing cards, 50 cents a pack; 100 per Manufactures of paper, 25 per cent.; 15

to 35 per cent. BUNDRIES. Bristles, 10 cents a pound; 15 cents. Brushes and brooms, etc., 40 per cent. Pearl and shell buttons, 25 cents a line. button measure, and 25 per cent.; 25 per

25 per cent.

Shoe buttons, valued at not exceeding 3

cents a gross, 1 cent a gross; 25 per cent. Cork bark, 10 cents a pound. Corks, 15 cents a pound; 25 per cent. Fire crackers of all kinds (no allowance for tare), 8 cents a pound; 100 per cent. Powder valued at less than 20 cent pound, 5 cents; 6 cents.

and 1 cent per 1,000 according to size of Glass beads, loose, 10 per cent; 50 per cent. Human hair, unmanufactured, 20 per

Crinoline cloth, 8 cents a square yard; 30 Hair for mattresses, 15 per cent; 25 per

ent; 20 and 30 per cent. Jewelry, 50 per cent; 25 per cent. Belting and sole leather, 10 per

per cent. Leather suitable for conversion into manufactured articles shall pay duty ac-cording to articles intended; 30 per cent. Kid gloves, \$1.75 to \$3.25 a dozen, according to size; suedes, 50 per cent; leather gloves, 50 per cent., with from 50 cents to \$1 a dozen additional, according to style;

gloves was 50 per cent. Miscellaneous manufactures show a general reduction of about 25 per cent, in the Common tobacco pipes of clay, 15 cents a Hatters' plush, 10 per cent : 25 per cent.

50 per cent. Umbrellas, etc., covered with other material, 45 per cent.; 40 per cent. Sticks for umbrellas, etc., plain, 35 per cent.: covered, 50 per cent: 30 per cent. CHANGES IN THE PREE LIST. " In the free list the following changes are

must be of pure blood of a recognized breed and duly registered in the book of record established for that breed. The old law admitted such animals on proof satisfactory to the secretary of the treasury; also the teams of persons coming into the United States from foreign countries.

at the coming legislature it will be their just burdens. The outline of the state can furnish the Wild animals intended for exhibition in too late to help the exhibit at the zoological collections for scientific and ed- World's Fair. Poor laws make

ACORN STOVES AND RANGES!

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Warranted and First-class. Come and see our Car load Assortment of the ACORN Ranges and Cook Stoves, also Hecting and Box Stoves.
GOODMAN & DOUTY

Bolting cloths to come in free must not be suitable for manufacture into wearing made in the assessment law, but 1st precessling. The county court apparel.

Straw braids, etc., for making or orna-menting hats and bonnets dutiable at 20 per cent are added.

Cotton waste, or flocks, is made free.

Precious stones other than diamonds, rough or uncut, glaziers' and engravers' have felt that until Oregon could alamonds not set, and watch jewels are in
diamonds not set, and watch jewels are in-

Free eggs are limited to those of birds. The provision about fish which stands

sugar and molasses below that grade; tar and pitch, tobacco stems, turpentine; nickel and nickel matte, with this proviso. That ores of nickel and nickel matte, con-

laws are always a failure. brace only unbound or paper covered pub-lications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly or quarterly.

The term "regalla" shall be held to embrace only such insignia of rank, or office, with maps for assessment use would taxed. or emblems as may be worn upon the per son or borne in the hand during public ex be a valuable aid in assessment. A

in the law. All raw or unmanufactured

duty of 10 per cent. All manufactured ar ticles, 30 per cent. In nearly all the cases of change from an increase as the article has declined in price since the first duty was placed on it. Many ingenious calculations have been made as to the proportion of total imports which come in free under the McKinley bill, some placing the amount as high as one-half and others at less than a third: but it is impossible to estimate it with any exactness, as nothing but experience will show how much the import of any article contains many minute provisions as to the method of its administration—too numer

general reader. wants. When it is passed more

A state board of equalization which would have a direct connection with every county in the state, gogery is indulged in by some jour- Mr. Jones, we will say, is assessed at all times, and which had authority to assist and instruct assessors the repeal of the mortgage tax law board can lower it, but unless Mr. would be of some value. A board means the doubling of their taxes. Jones complains, they do not do so. working in the usual way would It is pure demagogery because the In like manner the state board will and will be be a failure. Let the farmers of Oregon are not the probably in certain cases raise the state board of equalization benefit debtor class. Looking over the

the county as well as the state. Raising a state revenue-parti ally at least—through taxation of the gross earnings of telephone, most mortgages. In the cities upon which the values of land shall telegraph, and kindred lines of you find an immense amount of in-business is practical, and we believe debtedness deducted and few mort-county we know of no counties folphone itself costs but little, but the income is from forty to seventy-five Why, its effect is to confine loans that the expense is too great. This bridges probably cost \$100,000 to the cities and towns where fault might be removed by making Beaver hats and fine hat bodies, 55 per each, but the income is possibly \$100 a day, and the franchise prevents completion, as does the patent in the case of the telephone. By all means tax those lines of business on their earnings.

Oregon has only about \$100,000, continue? Portland drains the pense, full and complete township 000 worth of property according to profit from all of Oregon and then and town plat books for assessment our present tax returns, and yet a juvests the money in Washington. use, also copies of such maps for provided that all gloves represented to be below their grade shall pay \$5 a dozen additional, and that no gloves shall pay less times as much. If we did return true valuation would return three Is it not a libel on our state? that much a small tax levy would lay aside \$100,000 each year for the next three years to pay for an exhibit at the World's Fair in 1893. With our present assessment law, public spirit is at such a low ebb that it is doubtful whether we can get anyone to even appear and ask for any money. With a paltry onethird valuation our taxpayers look at what the state tax would be and a vigorous protest would be entered. No, you can't get Oregon out of the ruts until you improve the laws and the unfortunate thing is that if the present law is improved

the matter.

poor people and that is what is

SEASONABLE STYLES COOK AND HEATING STOVES.

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and Durability.

INDEPENDENCE, OREGON

grind in any change which may be year of all property up to April some years ago we were in a posi is made a board of equalization. tion to see the practical workings The assessment of those failing to of the assessment law of Washing- give in a list is doubled. A state ton, and ever since that time we board of equalization is composed

assessment would forever give The mortgage tax law, including trouble, and that the honest man the Black amendment allowing the would be robbed while the rogue borowrer the exemption of taxes on would escape paying taxes. We mortgages is repealed, and all to the old law, "Fresh for immediate conaumption," reads, "Fish, the product of
American fisheries, and fresh or frozen fish
(excepting salmon) caught in fresh waters
by American vessels or with nets or other

that our laws will not bear serusonal property in the form of notes devices owned by citizens of the United tiny. They appear to be all right, received at the place of residence The following are added to the free list:

Curranta, dates, jute, jute butts, sisal grass, sunn, other textile grasses, unmany unfactured grease, sour orange jutes, paper atock and other wasts, phosphate for other than fertilizing purposes, potash; seeds and bulbous roots, not edible; sugars under No. 18 Dutch standard, and all forms of sugar and molasses below that grade tar.

They appear to be all right, received at the place of residence or business of the lender. No exunusually dishonest, which is no emption of any kind is allowed. Railroads are taxed as now. Natitude of the property, and incorporate in the standard, and all forms of sugar and molasses below that grade tar. laws. We are accused of lacking porated banks on value of the in enterprise, but our laws are stock, and all taxes on stock are more to blame for such a state of payable in county where bank is affairs than the people. You can located. Electric light, telephone. taining more than 10 per cent of copper, affairs than the people. You can located. Electric light, telephone, shall pay a duty of 34 cent a pound on the make laws saying what men shall insurance, plank-read, turnpike, copper contained therein.

The following provisos are inserted respecting the subjects named: The term "periodicals" shall be understood to em laws are always a failure. pay on their gross earnings at the rate of 3 per cent. per annum to A state board of equalization the state treasurer, and capital which could furnish each county stock of such companies is not

son or borne in the hand during public at the society or institution, and perfect system of maps, with latest A STATE BOARD OF EQUALIZAshall not include articles of furniture or government surveys, and copies

TION.

Third class wool and camel's hair, exceeding 13 cents value, 50 per cent.: 5 cents pound.

Shoddy and waste, 20 cents a pound: 10 made in the list confining the articles named to their unmanufactured state.

Wooden raws at a 10 cents (new 170).

Shoddy and waste, 20 cents a pound: 10 made in the list confining the articles named to their unmanufactured state much more economically by the to the forthcoming legislature prostate than by individuals. If Polk vides that there shall be a board of articles not named in the act shall pay a county had a map of each precinct, equalization, which shall examine in which the farm lands were all the tax rolls from the several coun-INDEPENDENCE. named and valued, and town lots ties and equalize the values placed ad valorem to specific duties the change is numbered and valued, and one of on taxable property returned. these were to be returned to the Thus far the intent of the bill is county court and the other, a dupli-commendable but it does not go School Books cate, to the state board, it would be far enough. If a board of equalizaimpossible for the counties to de-tion is to be of any value it must fraud the state, and the work of have such information at hand as equalization would be compara-shall enable it to act intelligently, tively easy. One man on a salary and when the tax rolls of the will increase or decrease by reason of low tively easy. One man on a salary and when the tax rolls of the ering or raising the duty. The new bill of \$1 800 a year could do all the twenty nine counties of Oregon are work and be prepared to intelli- placed before the commission they ous to cite here and not interesting to the gently advise the state board at its simply have before them an array annual meetings. We favor the of abstract figures, and can form The proposed assessment law is state board being required to pre-but little idea of wnether the assess in many respects just what Oregon pare the maps for valuation of real ment is too high or too low. The estate in each county, and have a same difficulty confronts the state board. No system is in use for comparing in an easy manner and An immense amount of dema seeing whether taxes are equal. If

precinct assessors use, corrected

each year up to some certain

month, say January preceeding.

lots without improvements, to the

way the board would have the

same information that the county

then have such a system of estab-

nals trying to tell the farmers that as he thinks, too high, the county assessment of a county, but are tax lists of Oregon it will be seen very likely not to lower it. that according to the tax rolls the The present law, and very pro debt, and the ones holding the all assessments shall be from maps gages of record. What is the real lowing the present law in this reeffect of the mortgage tax lawt speet, and one of the reasons is mortgages are not necessary. The the state board more than a board reason why Portland to day cares to sit once a year, and go through so little for the country outside of the form of equalizing, but create Portland is that Portland has no in it a permanent board with a money interests there. She has salaried secretary, with competent more moneyed interests in Wash- assistants. Let this board furnish ington. Shall this state of offairs to each county, at the states ex-

assist and instruct assessors.

A NEW TAX LAW. At the last session of the Oregon legislature a committee was appointed to draft a tax law which should be in proper shape to be presented to the coming session. Last week the session of this board at Salem ended. The result of its assessor would have, and at the deliberations is a bill of some fifty same time could build up a better nages. The bill is one to be care: system of county assessment. An fully discussed; and when once placed on its passage it should be county assessment of some system free from any vague and bungling whereby land values may be resections advantage which will be turned on the map instead of by taken by those who are ever ready descriptions will be apparent to FIRST-CLASS at all times under all laws to evade anyone who will examine the questhe bill covers the following points: maps more cheaply than can each Each county is to be divided into county, and the state board would precincts and precinct assessors do lishing land values, that an intelli-The WEST SIDE has no ax to completed by May 15th of each done.

ACORN Is a reasonable proposition to Sensible People. You know it is possible for us to do this. We promise it in good faith. It means for you

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For Ladies, Gents and Children's wear, our Stock abounds in Necessities and Latest Novelties. Quality the best in everything we offer this Season. The lowest prices and the best bargains offered in

-H. D. Waller,-

Is well Stocked with Seasonable Goods

APPENDIAL PROPERTY OF THE PERSON NAMED IN Their facilities for doing business are equal to any House in the Valley and

their prices are always right.

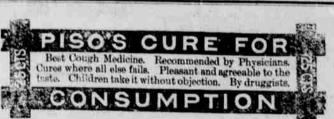
Their reputation for keeping good

Shelly & Vanduyn,

Stationery

OREGON.

enterprise will be seen in this state. resident secretary at the capital to board that confronts the country The Public is Most Cordially Invited to Call and Price Our Latest Selected Stock of Writing Papers, Tablets, Pens, Ink. Rulers, etc., also All the School Books in



MERCHANT : TAILOR. Suits Made to Order, and Fit Guaranteed.

Custom Goods for Merchants and others Recut and Pressed. I will open monthly accounts with Merchants at Independence and Monmoth for Recutting. CSTREET OPP. P. O.

Independence Roller Mills, GEO. SKINNER, Proprietor.

These Mills, now building will begin operations about the first of Let precinct assessors on said maps November, 1890, and will then be prepared to buy wheat or store for return the values of all lands and use of farmers through the season.

Until the Elevator is completed wheat will be received at some secretary of the board, and in this warehouse here, and flour in same will be delivered at the Mill door, Independence. Oregon.

ELI JOHNSON,

Livery, Feed and Sale Stables. investigation of the needs in our TURNOUTS.

the precinct work, which is to be gent work of equalization could be SPECIAL ACCOMMODATIONS FOR COLL IERCIAL MEN. MAIN STREET, - - INDEPENDENCE, REGON.

RATES.

REASONABLE

Main St., Independence.

FIGURES

and will be replenished to suit the times.

RESTRICTED AND ADDRESS OF THE PARTY OF THE P Goods together with the courtesy extended to their customers insures them the Liberal Patronage they are receiving, and for which they are thankful.

and

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Use in the Public Schools.

W. T. SHERMAN,