

New Arrivals

We have just received complete new line of the following and urge your early selection while the assortment is largest.

- Rugs** in room sizes from \$4.75 up.
- Linoleums** Six and twelve foot widths.
- Go Carts** The kind that stand the wear.
- Curtain** Scrim and Art Burlap by the yard.
- Vacuum Cleaners** and Carpet Sweepers.

The famous O CEDAR MOPS and Furniture polish.
 "Springer" Ironing Boards, Save time and patience.
 Camp Outfits Cots, stools, stoves etc. Also please note we carry such things as Casters, Chair Seats, Curtain rods and poles, polerings, silk floss by the pound for pillows Window shades etc. etc.

YOU'LL DO BETTER HERE.

Alles Furniture Co.

In the New Building
 Next to the Woolen Mill Store

Florence

The Path to Profit

The trade drawing power of a well lighted store or shop is too well recognized to require discussion. If you have any doubt about it, try and place a few more Magda lamps in your store and show window and watch results. You also profit by using electric lights in your home. Electric Light is most healthful, safest, most convenient and the most economical light in the long run

Florence Electric Company
 IS HERE TO SERVE YOU

COMPLETE LINE GROCERIES

FANCY AND STAPLE
 JOE MORRIS JR. MAPLETON, O

Jared Scott THE SQUARE DEALER

THE BEST GOODS—LOWEST PRICES

New Goods a Specialty Second Hand Goods a Necessity

Bear this in mind; my goods are the best money can buy and the price the cheapest, quality of goods considered

COME AND SEE ME ACME, OREGON

Cross Cut Saws

Chinook and Royal Chinook

Files

All Kinds

L. J. Pourtales

THE HARDWARE MAN
 Florence, Oregon

list of real or personal property, with the true cash value or values thereof, or to swear to the same when required so to do by the assessor, such person, managing agent or officer shall forfeit and pay to the assessor, for the use of the county, the sum of \$100 which sum may be recovered by action in any court having jurisdiction of matters of debt or contract to the amount of \$100.

True cash value is defined in a portion of section 3586 of Oregon Laws, 1913, as follows:

"Sec. 3586. True cash value of all property 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, taking into consideration its earning power and such other factors as may be applicable for determining such value. No deduction of indebtedness from assessments or taxation shall be allowed in any case. Except as otherwise provided by law, every person shall be assessed in the county where he resides at the hour of one o'clock a. m. on March 1 of the year when the assessment shall be made for all real and personal property owned by him within such county.

MUST SWEAR CASH VALUE

County Assessor Keeney has issued a public statement touching upon the new assessment law which provides that all taxpayers must give to the assessor or his deputies a statement of the true cash value of all property owned by them. His statement is as follows:

"Since the assessment for 1914 is the first to be made under the requirements of a new law which was enacted by the legislature of 1913, I think it advisable to let taxpayers know of a radical change. I refer to the provision requiring the owner of taxable property to swear to the true cash value thereof under penalty of \$100 fine for refusing so to do. Heretofore, the owner of property was required to swear only to the list of his property. I quote the new law referred to as follows, the same being a portion of section 3591, Oregon Laws, 1913:

"Sec. 3591 The assessor shall require such person, managing agent or officer to make oath that to the best of his knowledge and belief, such list, whether of real or personal property, or both, contains a full and true account of all the real or personal property or both, or of any interest therein of such person, firm, corporation or association liable to be taxed in said county, and the true cash value of such real or personal property, or both, and of the several parcels or items thereof. Should any such person, managing agent, or officer, when so required, refuse to furnish such

Another matter I think important to mention is the erroneous idea entertained by some as to the assessment of certain forms of credits. Many seem to think county warrants, city warrants, city, school and other municipal bonds are not taxable, when in truth they are, as evidenced by section 3553, Oregon Laws 1907, which quoted in full is as follows:

"Sec. 3553.—The terms personal estate and personal property shall be construed to include all things in action, household furniture, goods chattels, moneys, and gold dust, on hand or on deposit; all boats and vessels, whether at home or abroad, and all capital invested therein; all debts due or to become due from solvent debtors, whether on account, contract, note, mortgage, or otherwise, either within or without this state; all public stocks, all bonds, warrants and moneys due or to become due from this state, or any county or other municipal subdivision thereof; and stocks and shares in incorporated companies, and such proportion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate; and all improvements made by persons on lands claimed by them under the laws of the United States."

"Some loan money and take a deed instead of the regular form of mortgage hoping to escape taxation of the loan. Such are only mortgages and the amount thus loaned is taxable. In brief there is no way by which a resident can loan money in Oregon and lawfully escape taxation of his loan.

"In conclusion I want to suggest that property holders make an inventory of their property and its cash value as of March 1, 1914, and thus be ready for the assessor when he calls. This will save a lot of time and expense to the county."—Eugene Guard.

WILL LOCATE IN FLORENCE SOON

Dr. D. N. Hayden, formerly of Salem, and a graduate of the medical department of the Willamette University was in Florence Thursday.

He came to Mapleton horse-back and reports roads quite bad because of recent rain.

Dr. Hayden came to Florence looking for a location and decided that he would open an office here.

He will return soon and make final arrangement of rooms.

Come to the Rita Saturday night and see the movies.

Buy your Mattresses and Couches at Florence Supply Co. Repairing done.

TREASURER WILL NOT CONTEST THE INJUNCTION GRANTED

S. W. Taylor, Lane county treasurer, will make no effort to contest the injunction asked and temporarily granted by Judge Coke, Saturday, against the collection of the 1 per cent a month penalties on the second half of taxes paid after April 1 and before September. The attitude of the district attorney is the same, and it is probable the temporary restraining order will stand in Lane county, at least until the similar case is threshed out in Portland and it is determined whether the case will go before the supreme court.

The county treasurer states that he is willing to abide by the temporary injunction of Judge Coke.

"It causes the treasury department no additional trouble," he stated, "especially when it is to the advantage of the taxpayers. Nearly every one who has paid his taxes since Saturday is taking advantage of the half-payment plan.

"The only trouble is that the injunction is merely temporary. If it is not sustained by the court when tried, the penalties will all become automatically due. It leaves the taxpayer in a position of uncertainty. However, nearly all are taking advantage of the restraining order and are paying but half their taxes at this time. I will state that I have no intention of contesting the case here."

Tomorrow is the last day on which the taxes can be paid, and escape the penalty. Even under the injunction, the first half must have been paid before April 1, before the penalties are exempt on the last half. Today and Saturday the treasurer's office has been swarming with people. Less than one-third of the taxes, or only \$352,727.63 out of the total of more than \$1,000,000 due, has been paid, while under normal conditions more than half should be paid at this time, and under the workings of the new law virtually the whole should be in.—Register.

The three-story Masonic building of McMinnville is now almost completed.

M. E. Bilyeu, janitor of the court house in Albany, has failed but once in nine years to wind the clock in the tower. This one failure was due to illness.

The First National Bank OF EUGENE, OREGON

Welcome Accounts small or large

4%

On Saving Accounts and Time Deposits

Capital, surplus and Undivided profits \$310,000.00

BARRETT'S STAGE LINE

Delightful drive along the Sea Shore.

Stage leaves Florence daily for Gardiner.

This is the connecting link from Drain, Oregon, Southern Pacific enroute to Florence

Stage Fare - \$2.50

Phonographs, Pianos Pictures

We have bought Mr. J. K. Lowe's music store and have several PICTURES to sell cheap. Call in and look them over.

We also have several Sewing Machines to sell at a bargain so if you are in need of a Sewing Machine give us a call when in town.

Columbia Phonographs and Records

We have for sale the best Graphophone and Records on the market. When in town we would be pleased to have you call in and let us play some of the records for you.

Starr Pianos

We are agents for the Starr Piano which is one of the best on the market. Call in and let us show you this Piano. It can be bought at a bargain.

We have on hand sheet music which you can buy cheap. Come in and look it over.

G. N. WAYMAN MUSIC STORE
 Office of Wayman Agencies

E. D. T. MAHER
 NOTARY PUBLIC

Oregon Fire Relief Association
 of McMinnville, Oregon
 Office—City Hall, Glenada, Or.

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MISS EDITHE B. YATES
 PIANO

Classes at Mapleton—Monday afternoon and Tuesday 1-4
 Acme—Wednesday
 Glenada—Saturday
 Studio—Residence of John Yates
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CHAS. P. JOHNSON
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PAINTERS AND PAPERHANGERS
 VARNISHING!

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United Fishermen of the Pacific—Siuslaw Local meets the last Monday in each month at Ole Myrdal's place at 10 a. m. Visitors are invited to attend. George F. Allen, sec-treas.

Point Tenues, Oregon