

THE NEW TAX LAW.

Opinion Submitted by C. W. Fulton to the County Court of Clatsop County.

The county court of Clatsop county requested C. W. Fulton of Astoria to furnish an opinion as to the plan of procedure in collecting taxes under the new law.

It is sufficient for the county clerk to give to clerks of school districts and cities, total values, as shown on the roll, of property in their respective districts or cities, without copying them in full.

My answer is that he is not required to copy the roll, or to give a list of the property within such city, town or district assessed.

It is expressly provided by section six of the act above referred to, "that it shall be the duty of the tax collector to pay to the county treasurer in his county, as often as once each week, all taxes collected, and he shall inform the treasurer whenever he pays over to him any money so collected, what amounts thereof are to be credited to the several funds, and he is required to take duplicate receipts, "one of which receipts for each fund he shall retain, file one with the clerk of the county court, and furnish one to the school district, town or city for which each of such amounts are so paid in."

"Must the county bear the expense of this work, or must each city, town and district pay its share? And if each must pay its share, must it pay the official directly, or must the county pay in the first instance and collect from the proper party?"

I am of the opinion that all work done by the clerk and sheriff for the sole benefit of a city, town or district, must be paid for by such city, town or district. It is true that no such provision, in terms, is found in the act, but by the provisions of the previous statutes those officials are entitled to receive certain fees for work of the character by this act imposed on them, for the benefit of cities, towns and districts, and I think it follows that the services must be paid by the parties for whom they are performed.

My answer is that he is not required to copy the roll, or to give a list of the property within such city, town or district assessed. It is expressly provided by section six of the act above referred to, "that it shall be the duty of the tax collector to pay to the county treasurer in his county, as often as once each week, all taxes collected, and he shall inform the treasurer whenever he pays over to him any money so collected, what amounts thereof are to be credited to the several funds, and he is required to take duplicate receipts, "one of which receipts for each fund he shall retain, file one with the clerk of the county court, and furnish one to the school district, town or city for which each of such amounts are so paid in."

"In case the cities, towns and districts must pay for the above-mentioned services, to whom must they make payment—to the officials directly, or to the county?"

So far as the sheriff is concerned, the law requires him to pay all moneys by him collected, commissions and all, to the county treasurer, and thereafter the county court is required to allow and pay him his commissions, and I think this course must be pursued in relation to all taxes, that of cities, towns and districts, as well as county and state taxes.

Concerning the compensation of the clerk for the services above referred to, a more difficult question is presented, for he is required to perform a part of the service before (and probably some time before) the certificate is called for; that is to say, he is required to compute and compile the aggregate valuations of the taxable property within the several cities, towns and districts. But I am inclined to think a fair construction of the law and the better view is, that he must collect therefor from the cities, towns and districts, and that they must pay him therefor when he renders the certificate above mentioned. They are required to call upon him for the certificate, for without it they cannot levy a tax, as it is the only official information they can have of the valuation of the taxable property within their corporate limits.

Letter List. The following is the list of letters remaining in the post office at Oregon City, Oregon, January 25, 1894:

Ambrose, Nathan Miller, H. L. Brown, Mrs. Othilia Noble, Chas. F. Center, Mr. W. A. Owens, C. Donaldson, J. F. Phillips, M. Embree, Mrs. May Williams, J. B. Flood, Frank Young, John—2 Henry, Miss Ray If called for state date when advertised. E. M. HANDS, P. M. Wedding stationery, the latest styles and finest assortment ever brought to Oregon City at the ENTERPRISE OFFICE.

M. Turpin's New War Machine.

M. Turpin, recently released from prison after having been unjustly convicted of selling the secret of the manufacture of his machine, is reported to have invented a new war machine of a very deadly character. It appears that it is a very light affair, can be served by four men and drawn by two horses. It shoots four times in a quarter of an hour and each discharge throws 25,000 projectiles, which kill at 3,500 meters, scattering in every direction and covering geometrically 22,000 square meters.

Ordinary commercial vessels and fishing boats can be armed with this electric machine without any important change in their equipment. It is expected to make any one of them more than a match for the greatest battleship in existence. It is claimed that the projectiles of this machine can pierce the heaviest armor as easily as a rifle ball passes through an ordinary plank.

If the machine is anything like what it is reported to be, all forts and fortifications will be rendered practically useless. They can be reduced to a heap of ruins in a few hours. A reporter of The Temps interviewed M. Turpin the other day in regard to the machine. "The reports in the newspapers," he said, "are exact in substance, but in the way that they are put nobody can understand anything of my invention. It was during my imprisonment at Etampes that I devised the thing, but the invention is as yet only theoretical, because I have not been able to experiment with it. But at the same time I am certain of success. On the other hand, I have taken out no patent, because by doing so I would immediately throw my invention to the public, and that is precisely what I wish to avoid. In a short time I hope to be able to present myself to the ministry, and then I can exhibit my invention and make experiments. I cannot say any more about it at present."

Electricity and Steam on Railroads.

There has been a vigorous contest in the legislature of Connecticut over the provisions of the proposed general statute for the regulation of electric railway enterprises. As finally passed, the bill permits the paralleling of existing steam railroads, provided the courts can be convinced that the public interests require it in any particular case, which is perhaps the wisest disposition of the matter that could have been made. Freight may be transported under similar conditions.

Our own view of the matter is that the steam railroad companies will ultimately find it for their interest to control all the profitable and well located electric lines and will operate them on a coupon ticket system as feeders and distributors of their local passenger traffic. That this might be done in many cases, with the greatest possible advantage to all concerned, is obvious upon the most casual consideration of the matter.—Engineering Magazine.

Deaths From Diphtheria.

Nearly one-third of the 792 deaths in this city last week were the result of three diseases—pulmonary consumption, diarrhea and diphtheria. The mortality from diphtheria in proportion to the number of cases of it was very high, or 45 deaths to 119 cases. Until 40 years ago this malady was almost unknown in the United States, but it has latterly become widely prevalent and is terribly dangerous, as may be seen by the records of mortality. No effective method of treating it has yet been discovered, though men of science have striven and are striving to discover such a method. It is a contagious disease; it is epidemic. We wish that some member of the medical faculty could find the means of putting a stop to its ravages, or at least reducing the number of its victims.—New York Sun.

Roses Amid Ruins.

In driving over the Maine highways you must have noticed that whenever you pass the ruins of an abandoned house or an old cellar where a house once stood there is often a big patch of cinnamon roses growing wild around the place. One does not see them often near homes that are occupied, and their frequency around the abandoned places indicates that they either were greatly in fashion in former years or else they love decay and neglect and spring into being in such places spontaneously. These rose patches are just now bright with flowers and odoriferous with—well, the writer asked a lady the other day what they were odoriferous with, and she said "memories."—Exchange.

How He Saved Them.

When Captain Dutton of the Servia gave orders to go ahead at full speed after the collision with the McCallum, he probably thought of the experience of the Trave about a year ago, when her bows cut sheer through a vessel which she struck on the ocean, and suffered scarcely any damage. But he builded better than he knew. By his action he succeeded in saving every soul but one on board the ship which he ran down. The story of the suspension of the McCallum on the prow of the Servia long enough to enable her crew to be rescued reads like a page from a romance.—New York Tribune.

To Stop the Discard.

The prodigious and conflicting clamor of pianos in the main building at the World's fair is to cease, and only one piano will be played at a time in one portion of the music section. Each exhibitor will have his 10 or 15 minutes, and he will thus make no discards, as the other pianos and organs that are scheduled for the same time will be separated from him by some hundreds of feet and several partitions.

Skating in Midsummer.

Manufacturers are this season receiving larger orders than ever for skates. One company received two orders in one week—one for 100,000 pairs and another for 50,000 pairs. This is the busy season for the manufacturer of skates.—Hardware.

A Story About Booth.

John Malone, the actor, who is also a lawyer and a bookworm, has been writing of Edwin Booth in The Forum. "His instinctive shrinking from anything like self-praise," says he, "impelled him often to ascribe to accident the adoption of some felicitous detail of illustrative action or variation of reading. Once while we were rehearsing 'Hamlet' he told me how he came to adopt the action of swearing Horatio and Marcellus upon the cross of his sword.

"One night, he said, while kneeling during the ghost's speech with his hands pressing rather heavily upon the sword hilt, the point sank into the stage so that when he fell prone at the exit of the ghost the sword remained standing. When he came to the line, 'Never make known what you have seen tonight,' he turned to recover the sword. Seeing it standing with the light shining upon the cross, the words, 'I'll cross it though it blast me,' came into his mind, and he grasped it by the blade and held out the cross for his companions to swear on. Thenceforward he adopted that action. It was this alertness of mind that distinguished him, where another actor, content with tradition and wedded to old ways, would have seized it by the hilt as usual."

Treatment of Obesity.

In a medical article which was recently reprinted in these columns from the European edition of The Herald, our foreign medical correspondent communicated approvingly the treatment for reducing flesh recommended by M. Dujardin-Beaumetz.

At this season of the year redundancy of flesh interferes very much with comfort. The proposed method of curtailing surplus fat includes refraining from drinking between meals and giving up the use of tea, coffee, cognac and other liquors, and requires the patient to take plenty of exercise, to breakfast and dine early and to make his dinner without soup. Dry friction and massage every morning, after a general lotion with a sponge dipped in hot water, and a desiccating solution of a given solution (fodide of potassium, 15 grams; water, 150 grams) after each meal will complete the regime.

This treatment, which prescribes only two meals a day, and that they shall be very light and simple, seems rather heroic, but ought to be efficacious.—New York Herald.

Relics of Barbarism.

They are very fortunate young people, so far as we can now see, this George, duke of York, and Princess Mary of Teck, who have just been married with all the high ceremonial the most stately court in Europe could contrive. The statesmen, the politicians and the newspapermen are predicting that he will yet be a king and she a queen—higher still, in fact, an emperor and an empress.

We hope not. But we do trust they will both be good citizens of the coming English republic, which shall go hand in hand with the United States, France and all our great galaxy of South American republics in developing the advancement and glory of the peoples.

Kings and Queens, Emperors and Empresses, are joining the extinct mammoths of the human race. A few of them are still left, but their fate is sealed. They are really relics of barbarism.—New York Recorder.

Bargains in New Testaments.

It has been often stated that the revised version of the Scriptures has been a failure so far as sale is concerned. But this, observes the Westminster Gazette, is not quite accurate. For the Revised New Testament, the sale of which on its first appearance was phenomenal, there is now practically no demand, and the Oxford University Press is offering privately for charitable distribution its surplus stock at very low rates. For instance, if 500 copies are taken, the sixpenny edition can be had for a penny, the shilling edition for twopence and the 18 penny edition for threepence each copy. But this only applies to the New Testament. The sale of the revised version of the Bible, containing the Old and New Testament, is now large and has always been so.

Murders and suicides by mere children in France are reported to be very frequent. Nine murders of boys and girls under 10 years of age, committed by boys under 14, are noted within the past few months. Suicides are about as numerous.

For sale by Charman & Co.

CURE THAT COUGHS WITH SHILOH'S CURE. This GREAT CURE promptly cures whooping cough, croup, sore throat, hoarseness, whooping cough and asthma. For consumption it has no rival; it has cured thousands, and will cure you if taken in time. Sold by Dr. J. C. Ayer & Co., Lowell, Mass. For a full description of this GREAT CURE, send for a copy of SHILOH'S BELLADONNA PLEASANT CURE.



INFLUENZA,

Or La Grippe, though occasionally epidemic, is always more or less prevalent. The best remedy for this complaint is Ayer's Cherry Pectoral.

"Last Spring, I was taken down with La Grippe. At times I was completely prostrated, and so difficult was my breathing that my breast seemed as if confined in iron cage. I procured a bottle of Ayer's Cherry Pectoral, and no sooner had I begun taking it than relief followed. I could not believe that the effect would be so rapid and the cure so complete. It is truly a wonderful medicine."—W. H. WILLIAMS, Crook City, S. D.

AYER'S Cherry Pectoral Prompt to act, sure to cure

Maine's "Nap Party."

The very latest in Maine is a "nap party." They had one in Rockland the other day. The Tribune explains that for two preceding evenings the guests had enjoyed a round of social gaieties prolonged to late hours, which rendered sleep desirable. Quaint invitations named the "nap" hour as 7 o'clock, and each guest on arrival was supplied with a comfortable chair and pillow, "all was quiet and hush," and the gentle and refined morning which arose from the dimly lighted rooms told how gratefully the opportunity was appreciated. A merry musical programme followed the period of somnolence, refreshments were served, and the company went home at midnight, presumably ready for another nap party the next day.

Father of Forty Girls.

Moses William, colored, lives on a farm about five miles east of Fayetteville. He is 63 years old, but no one would take him to be more than about 50. He was married twice and had born to him 45 children. By the first wife he had 33 children—3 boys and 30 girls—and by the second 23 children—3 boys and 20 girls. He says he has about 40 grandchildren.—Galveston News.

A remarkable discovery has been made at Carrog, near Langollen. While a number of workmen were carting stones from the bed of the river Deu they discovered the remains of an ancient church which was washed down by a heavy flood 800 years ago.

Chokes, Not Jokes.

"Don't send the horse reporter to any more hangings," said the proprietor of a Texas paper to the managing editor. Managing Editor—Why not? Proprietor—In this report of the double hanging he has it that the two entries came in neck and neck. In reporting executions levity is out of place.—Texas Siftings.

Mr. Gladstone is one of those cautious people who do not destroy letters. The venerable statesman is said to have a collection of 60,000 letters deposited in a strongroom at Hawarden castle.

Women of the World.

Williamette Falls Camp No. 148, meets 25 and 4th Tuesday nights in each month in K. of P. hall. Visiting neighbors made welcome. E. K. MARTIN, Clerk. E. M. JONES, C. C.

WACHENO TRIBE, NO. 10.

Meets Tuesday evening at A. O. U. W. Hall. Visiting members invited. J. H. HOWARD, Sachem. CHAS. KELLY, C. of K.

WOODMEN OF THE WORLD.

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Society Directory.

OREGON CITY BOARD OF TRADE. Meets at Court House on Second Monday in each month. Visitors welcome. F. E. DONALDSON, GEO. C. BROWNELL, Secretary.

ABRAHAM LINCOLN COUNCIL NO. 4, J. R.

Meets every Wednesday evening at K. of P. Hall. Visiting brothers made welcome. H. E. SMITH, C.

F. W. GREENMAN, H. B.

GAVEL LODGE NO. 33, A. O. U. W. Meets second and fourth Saturday evenings at Knight's hall, Canby. Visiting brothers made welcome. E. E. CARLTON, R. R. SHANK, Recorder, Master Workman.

ST. JOHN'S BRANCH, NO. 647, C. K. of A.

Meets every Thursday evening at their hall corner Main and Tenth Streets, Oregon City. MATE JUSTIS, Sec'y. T. W. SULLIVAN, Pres.

MULTNOMAH LODGE, NO. 1, A. F. & A. M.

Meets every Thursday evening at 7:30 o'clock P. M. in the Odd Fellows' Hall, Main street. Brethren in good standing are invited to attend. G. E. RILEY, N. G. THOS. RYAN, Secretary.

CLACKAMAS CHAPTER.

Clackamas Chapter No. 2, R. A. M. Regular Convocations third Monday of the month at 7:30 P. M. G. L. GRAY, Sec'y. H. S. STRANGE, H. F.

OREGON LODGE, No. 3, L. O. O. F.

Meets every Thursday evening at 7:30 o'clock P. M. in the Odd Fellows' Hall, Main street. Members of the Order are invited to attend. G. E. RILEY, N. G. THOS. RYAN, Secretary.

OSWEGO LODGE, NO. 31, L. O. O. F.

Meets at Odd Fellows' hall, Oswego, every Saturday evening. Visiting brethren made welcome. G. W. PROSSER, N. G. J. P. RISLEY, Sec.

FALLS ENCAMPMENT, No. 4, L. O. O. F.

Holds its regular meetings at 7:30 o'clock P. M. in the Odd Fellows' hall, Main street. Members and visiting patriots, cordially invited to attend. J. A. STEWART, W. H. HOWELL, Sec'y. Chief Patriarch.

WACHENO TRIBE, NO. 10.

Meets Tuesday evening at A. O. U. W. Hall. Visiting members invited. J. H. HOWARD, Sachem. CHAS. KELLY, C. of K.

CANBY LODGE NO. 34, L. O. O. F.

Meets first and third Saturday evening of each month at Knight's hall, Canby. Visiting members always made welcome. ELIA KNIGHT, Sec'y. GEO. W. KNIGHT, W. C.

WOODMEN OF THE WORLD.

Williamette Falls Camp No. 148, meets 25 and 4th Tuesday nights in each month in K. of P. hall. Visiting neighbors made welcome. E. K. MARTIN, Clerk. E. M. JONES, C. C.

SUNRISE LODGE, NO. 48, A. O. U. W.

Meets every second and fourth Saturday of each month at Wilsonville, Oregon. M. C. YOUNG, M. W. JOHN TYLER, Recorder.

FIG IRON LODGE NO. 18, A. O. U. W.

Meets every Thursday evening at Odd Fellows hall, Oswego. Visiting brethren always welcome. J. U. CAMPBELL, M. W. R. STRAUSS, Recorder.

MOLALLA LODGE, NO. 46, A. O. U. W.

Meets first and third Saturday in each month at school house. Visiting members made welcome. J. W. THOMAS, Sec. T. S. STIFF, M. W.

FALLS CITY LODGE OF A. O. U. W.

Meets first and third Saturday in each month in A. O. U. W. hall 7th St. All sojourning brethren cordially invited to attend. D. CAUFIELD, M. W. GEO. CALIFF, Recorder.

FOUNTAIN HOUSE, No. 1.

Regular meeting second Wednesday in each month at engine house, east side Main street, between seventh and eighth. J. W. STRAW, Sec. H. STRAIGHT, F. W. M. F. QUINN, Foreman.

MOLALLA GRANGE, NO. 40, P. of H.

Meets at their hall at Wright's Bridge on the second Saturday of each month at 10 a. m. Following members made welcome. JAS. SELMON, Master. E. H. COOPER, Sec.

WARNER GRANGE, NO. 117, P. of H.

Meets first Saturday of each month at their hall in New Era. C. C. WILLIAMS, Master. Mrs. May Waldron, Sec'y.

MEADE POST, No. 3, G. A. R. DEPARTMENT OF OREGON.

Meets first Monday of each month, at K. of P. Hall, Oregon City. Visiting comrades made welcome. W. H. BURGHARDT, Commander. Mr. WILLIAMS, Adjutant.

GEN. CROOK POST, No. 2, G. A. R., De art.

Meets in school house at Seely on first Saturday in each month at 2 o'clock p. m. All comrades are invited to welcome. I. P. BILLINGS, Commander. H. THOMPSON, Adj.

SONS OF VETERANS.

E. D. Baker Camp, No. 18, meets every first and third Thursday evening of each month, at K. of P. hall. W. E. JOHNSON, Captain; R. B. BERRY, Representative; H. W. ENDICOTT, G. D. WOOD, 1st Lieutenant; ALONZO WALKER, 2d Lieutenant; C. A. HERRMAN, 1st Sergeant.

CLACKAMAS LODGE, NO. 57, A. O. U. W.

Meets first and third Monday in each month, at Knight's Hall. Visiting brethren welcome. C. E. FRANK, Sec. S. HOLCOMB, M. W.

COLUMBIA BOOK AND LADDER CO.

Meets first Friday of each month at Fountain engine house. CHAS. ATNEY, Pres. C. B. FILLON, Sec'y. CHAS. BYTER, F. W.

CATARAHT HOSE CO. No. 2.

Meets second Tuesday of each month at Cataraht engine house. W. H. HOWELL, Pres. G. H. BERTON, Sec'y. J. W. O'CONNELL, F. W.

ACHILLES LODGE, NO. 38, K. O. P.

Meets every Friday night at the K. of P. hall. Visiting Knights invited. CHAS. ALDRIGHT, J. C. C. J. E. RHODES, K. of R. and S.

BUTTE CREEK GRANGE, NO. 31, P. of H.

Meets at their hall in Marquam, second Saturday in each month at 10 a. m. Visiting members always welcome. J. B. WHITE, Secretary. J. E. JACK, Master.

MEADE RELIEF CORPS, No. 18, DEPARTMENT OF OREGON.

Mrs. M. S. Pilsbury, President. Mrs. F. L. Cochran, Treasurer. Mrs. J. B. Harding, Secretary. Meets on first and third Tuesdays of each month in K. of P. Hall. Members of corps from abroad, cordially welcomed.

F. COMPANY, FIRST REGIMENT, O. N. G.

Army, Third Main, Regular drill night, Monday. Regular business meetings, first Monday of each month. OFFICERS: J. W. Ganong, Captain. F. S. Kelly, First Lieutenant. L. L. Pickens, Second Lieutenant.

TUALATIN GRANGE, NO. 11, P. of H.

Meets last Saturday of each month at their hall in Wilsonville. R. B. HENRY, Master. MISS BRDA SHARP, Sec'y.

OREGON CITY HOSE CO., No. 3.

Regular meeting third Tuesday of each month at 7:30 P. M. W. H. BENSER, Pres. H. S. STRANGE, Sec. S. NEFFER, F. W.

L. A. S. OF E. D. BAKER CAMP, S. OF V.

Meets in K. of P. Hall on the second and fourth Monday evening of each month. Mrs. W. E. JOHNSON, Pres't. MISS NORMA CALIFF, Sec'y.

EAST AND SOUTH

THE SHASTA ROUTE—Of the—SOUTHERN PACIFIC COMPANY. Express Trains leave Portland Daily.

DINING CARS ON OGDEN ROUTE.