Reapers and Mowers, Quartz Mills, Amalgamating Pans. COOKING RANGES.

PUMPS, etc. Pattern Making, in all its forms. PLANS AND SPECIFICATIONS for Mills and all kinds of machinery furnished to order, by an ex-perioneed draughtsman.

A. C. GIBBS & CO.,
Successors to E. L. Jones & Co.,
Portland, Dec. 5, 1864.

THE CLIPPER

SAW AND PLANING MILL

THE PEOPLE OF SALEM AND VICINITY are hereby notified that I have rebuilt, and have in complete running order, the Clipper Saw and Planing Mill, Four Miles North of Salem,

More than Half a Million Feet of the very

CHOICEST KINDS OF LUMBER. Those who wish to purchase The Very Best Material,

will do well to come and examine my Lumber Yard. My terms are CASH IN HAND. LATHS PICKETS, & APPLE BOXES go out on anort notice.

For I will deliver Lumber at any place within the city limits.

Salem, April 17, 1865.

E. D. TOWL.

SOMETHING NEW!! New Store, New Goods.

J. M. COULTER

Has just opened a large and well selected assort-

COUNTRY PRODUCE. ALL KINDS OF

COOPERWARE

Kept on hand and made to order, at abort notice and

Clothes Wringers of Different Kinds.

BASKETS.

And a good assortment of

Useful Household Articles. Always in store and for sale at prices which

CANNOT BE BEATEN.

TO SMOKERS:

The Oregon Statesman.

VOL. 15-NO. 20.

ESTABLISHMENT

Gordon Job Power Press,

LATEST and MCST APPROVED pattern NEAT and RAPID execution of Job Prin

Adams' Improved Power Press,

"At Home," Wedding and Visiting Cards,

Awarded the 1st Premium at the State Fairs

PRINTING FOR MINING COMPANIES. Vith other material, we have procured Electrotypes lates, Borders, Mining Cuts, Tint Blocks &c., and in fill orders for Certificates—plain or colored—Re-

Orders for Binding, can be filled by us.

Our prices are AS LOW as can be obtained in the

OREGON PRINTING & PUBLISHING CO.

Mesers J. L. PARKISH & Co., of Portland, will r

TOPPICIAL.

LAWS OF THE UNITED STATES.

First Session of the Thirty-Eighth Congress.

OREGON STATESMAN laws or the detection of frauds, and such inspelaws or the detection of frauds, and such inspec-tors and revenue agouts afossaid shall be sub-ject to the rales and regulations of the said sec-retary, and have all the powers conferred upon any other officers of internal revenue in making any examination of persons, books, and premises which may be necessary in the discharge of the duties of their office. And the compensation of such inspectors shall be fixed and paid for such time as they may be actually employed, not ex-ceeding four dollars per day, and their just and proper travelling exponses.

ceeding four dollars per day, and their just and proper travelling expenses.

Sec. 6. And be it further enacted. That the cashier of internal duties, who shall hereafter be called cashier of internal revenue, and whose annual salary shall be twenty-five hundred dollars, shall perform such duties as may be assigned to his office by the commissioner of internal revenue, under the regulations of the Secretary of the Treasury, and shall give a bond, with sufficient sureties, to be approved by the Secretary of the Treasury, and by the solicitor, that he will faithfully account for all the moneys or other articles of value belonging to the United States which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bend shall be deposited with the first comptroller of the treasury. BOOK AND JOB PRINTING Cards, Programmes, Bill Heads, Checks,
Drafts, Way Bills, Blanks, Letter Heads,
Receipt Books, Bills of Ladding, &c.,&c.,
and can successfully compete, in style and promptness,
with ANY OFFICE North of Secremento.
For the satisfactory execution of HOOK Work,
we have an

he most perfect and complete press for book printing ever invented, and in this department we are well We have also received an addition to our former stock of FANCX TYPE, such as Scripts, Madiso-ans, Texts, &c., and in the line of CIRCULARS.

shall so deposited with the first comprisiter of the treasury.

Sec. 7. And be it further enacted, That the second section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July one, eighteen hundred and sixty-two, shall remain and continue in full force: and the President is hereby authorized to alter the respective collection districts provided for in said section as the public interests may require.

Sec. 8. And be it further enacted. That each assessor shall divide his district into a convenient number of assessment districts, which may be changed as often as may be deemed necessary, subject to such regulations and limitations as may be imposed by the cammissioner of internal revenue, within each of which the Secretary of the Treasury, whenever there shhall be a vacancy or the public interest shall require, shall appoint, with the approval of the said commissioner on assistant assessor, who shall be a resident of the district of said assessor; and in case of a vacancy occurring in the office of assessor by reason of death or any other cause, the assistant assessor of the assessor field assessor in the assessor of the assessor that assessor and assistant assessor and assistant assessor and assistant assessor and assistant assessor and continuent filling the vacancy shall be made. And each assessor and assistant assessor in the duties of his office, take and subscribe, before some complent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I. A. B., do swear (or affirm as the may be) that I will bear true faith and allegiance to the United States of America, and will support the Cosstitution thereof, and that I will diligently and faithfully perform the duties of assessor (or assistant assessor) for (naming the assessors for the district) according to my beat skill and judgment." And a cartificate of such oath or affir Ornamented Cards, we are proposed to give entire satisfaction. Our stock of Cards embraces
Silver Bordered, French Enameled, and Embassed,
Wedding and Visiting, Illuminated Embossed, and Plain Colored, of many
new and beautiful designs.
We dely competition in the State for next and tasteful
DECORATIVE PRINTING, and baving been riet for which such assessor or assistant asse

triet for which such assessor or assistant assessor shall be appointed.

Sec. 9. And be it further enacted, That before any collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the commissioner of internal revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the solicitor of the treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the first comptroller of the treasury. And such collector shall, from time to time, renew, strengthen, and increase his official

An Act to provide Internal Revenue to support the Government; to pay Interest on the Public Debt, and for other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes, imposed by this act, or which may hereafter be imposed, and of assessing the same, the commissioner of internal revenue, whose annual salary shall be four thousand dollars, shall be charged, under the direction of the Secretary of the Treasury. And such collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said commission shall prescribe.

Sec. 10. And be it further enacted, That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may taink proper, to be by him compensated for their service, and also to revoke any such appointment, giving such notice thereof as the commissioner of internal revenue or the commissioner of internal revenue or the first competition of the Secretary of the Treasury. And such collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury. And such collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said commission of the Secretary of the Treasury. And such collector shall be observed that the office of the first competition of the Secretary of the Treasury. And such collector shall from time to this hauds or possession; which bond shall be the same, the office of the first competition of the Secretary of the Treasury. And such collector shall be charged. tion of the Socretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same, or any part thereof, and all matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this act into effect, and with the general superintedence of his office, as aforesaid, and shall have authority, and horeby is authorized and required to provide cot.

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Claim and may 1. It will mainly approaches to the street of the control of the contr

SALEM, OREGON, MONDAY, JULY 17, 1865.

same manner with the dulies; and the lists or returns so made and subscribed by such assessors or assistant assessors shall be taken and reputed as good and sufficient lists or returns for all legal

as good and sufficient lists or returns for all legal purposes.

Sec. 15. And be it further enacted. That if any person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of law any false or fraudulent list, return, account, or statement, with intent to defeat or evade the valuation, enumeration, or assessment intended to be made, or if any person who being duly summoned to appear to testify, or to appear and produce such books as aforesaid, shall neglect to appear or to produce said books. he shall upon conviction thereof before any circuit or district court of the United States, be fined in any aum not exceeding one thousand dollars, or be imprisoned for not exceeding one year, or both at the discretion of the court, with costs of prosecution.

ever there shall be in any assessment district any property, goods, wares, and merchandise, articles

take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares, and merchandise, articles or objects as aforesaid, for all logal purposes.

See, 17. And be it further enacted, That any owner or person having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which he resides, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at

required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such person resides. And it shall be the duty of the assistant assessor whereceives any such list to transmit the same to the assistant assessor where such objects of taxation are situate, who shall examine such list; and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein and additions thereto as he may deem to be just and proper, and shall then return the said list to the assistant as sessor from whom it was received, who shall proceed, in making the assessment of the tax upon the list by him so received, it all respects as if the said list had been made out by himself.

See 18. And he it further enseted. That the list aforesaid shall, where not otherwise specially provided for, he taken with reference to the time when said duffer become due, and shall be denominated annual, monthly, and special lists. And the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order order, the names of all persons, firms companies, or corporations liable to pay any duty, tax or liganse under this act, residing within the assessment district, together with the value and assessment or enumeration, as the case may require, of the objects liable to duty or tax and such districts for which e

and assessment district, logether with the value and assessment or enumeration, as the case may require, of the objects liable to duty or taxation within such districts for which each such person is liable, or for which any firm, company, or corputation is liable, with the second first shall exhibit, in alphabetical order, the names of all person residing out of the collection district, who own property within the district, together with the value and assessment or conservation thereof, as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, under the direction of the commissioner of internal revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessors within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, liconses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due.

Sec. 19. And be it further enacted. That the assessors for each collection district shall, by advertisement in some public newspaper published in each conny within said district, if any such there be, if not, then in some newspaper in the collection district marrest thereto, and by notifications to be posted up in at least four public places within each assessment district, advertice, by not less than ton days notice, all persons concerned, of the time and place within said county when and where appeals will be received and determined relative to any erroneous or excessive valuations, assessment, or enumeration by the assessor or assistant assessor; are founded in the annual list. And it shall be the duty of the assessors or assistant assessors from the time and place within said county when any and all persons who may apply for that purpose. And the said assessor shall have been duly assessed, and the annual list centaining the assessment has been transmitt

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