

## THE GAZETTE.

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Low rates on woollens, iron and steel products, cotton and carpets will increase importations, and that means less work, less wages and more idle men in this country.

Judging from the comments of the English press on the President's message, they remain exceedingly grateful and happy over there to see that Grover is still with them.

Gov. McKinley condensed a whole volume of political economy into a short sentence when he said, "The more there is to do, the better wages will be paid; the less there is to do, the less wages will be paid for what is done."

The Wilson bill reduces the tariff on opium for the benefit of Chinese opium joints. To offset the loss of revenue it is proposed to put a stamp tax on domestic playing cards. It is queer how the foreigners get the scoop every time.

The McKinley bill, in order to protect the farmer, placed a tariff of five cents a dozen on eggs. Under that tariff the Canadians paid to this country \$209,240 in 1892. The Wilson bill removes the duty on eggs. If the object in removing the duty is to make eggs cheaper to the consumer, then the democrats are not protecting the farmers. If the duty made no difference in the price to the consumer, then the removal is in the interest of the Canadian egg producers. It is plain that the Wilson bill is not in the interest of this country, so far as one item is concerned, at least.

There is quite a movement on foot in college and religious circles to increase the army of foreign missionaries. Several hundred volunteers have been received from the colleges of the east and now there is a great array of American talent distributed throughout the world, all laboring in a good cause. This is all right; but it is a trite saying that charity begins at home and it would perhaps be more in keeping with true religion to help your neighbor first, then branch out to foreign lands and spread the gospel of the true religion. There is room for so much work in this line at home, both of a charitable and religious nature, that it seems a waste of privilege to continue in this manner to the neglect of duties at home.

Last week THE GAZETTE made mention, in a second-hand way, of the city's indebtedness which is now far beyond the charter limit of \$5,000, and accordingly a slight criticism was made. Investigation reveals the fact that the present council, elected last May, had nothing to do with piling up this indebtedness to the amount that now stands as a monument to misrule or bad judgement, the principal theory having been contracted during the construction of the city hall. Our "city dads" have conducted municipal affairs economically and are yet considerably below the charter limit. If they and their administration are at all subjects for criticism it should be from another source than that of extravagance. Even though we are all enjoying the blessings of good old democratic times, and everybody is hard up, avenues for the necessary expenditure of money are numerous. For instance, the streets should have received more substantial treatment.

One of the difficulties the democratic administration has to meet is the subject of taxing whiskey. It is not an easy thing for democrats to tax an article that enters so largely into the affairs of democratic politicians. But something must be done soon. Just now the national capital is full of whiskey men in anticipation, not of the tapping of a fresh barrel, but of the anticipated tax. The whiskey men are not there to lobby against an increase of tax on whiskey. Far from it. They want the tax increased anywhere from 35 cents to 60 cents a gallon, but they don't want the tax to be retroactive. In other words, all the vast amount of whiskey must come under the old tax, but be sold in the market as if it had come under the new tax. Naturally, this fails to meet the views of the men responsible for the government's income. They want money, want it soon and want it badly. So the matter rests, but you can wager whatever you please and win sure: The whiskey men will have their way.

## BENTON VS LINCOLN TAXES

Propositions of both Counties  
Submitted in Full.

In view of the fact that there has been many statements, false and otherwise, given the public relative to the status or tax question now prominently before the citizens of Benton and Lincoln counties, we deem it proper to publish the stipulations of both in full, in order that our readers may have a correct idea of our county affairs. In the first place there was had an understanding or agreement between the members of the county courts of both jurisdictions as to the basis on which an adjustment of the tax question was to have been made; also that the members of the Lincoln county court were to draft their stipulations in accordance with said understanding and forward to Benton officials for signatures. The same was done by the former in line with Lincoln county idea, but in rank violation of the previously made arrangements and of course the document was not signed by our local officials, who prepared another with but few changes from that submitted by Lincoln. That the county court of Benton has tried to bring about an equitable adjustment of the matters in dispute there is no question in the minds of all fairly disposed, as the appended stipulations will prove:

STIPULATION.  
State of Oregon,  
County of Lincoln.

To the honorable county court of the county of Benton, state of Oregon:

GENTLEMEN:—In reply to your favor of recent date, we heartily concur that it would be much better to settle the apparent difficulties between the two counties without incurring additional expense to those whose taxes may not have been paid to the officers of the proper county, and in furtherance of that purpose we beg to submit the following stipulations: Towit:

First.—That all taxes assessed upon persons, and property within that portion of Lincoln county which was previously included within Benton county, remaining unpaid upon the day the act creating the county of Lincoln became a law, were due and are payable to the proper officers of Lincoln county.

Second.—That for the purpose of determining what amount of taxes have been collected by the officers of Benton county, which should have been paid to the proper officer of Lincoln county; and for the purpose of determining what property appears upon the assessment and tax rolls of Benton county which has been erroneously omitted from certified transcripts thereof to be furnished to the county clerk of Lincoln county in accordance with the law and as provided in the foregoing stipulation, and to further determine the amount of taxes due to each of said counties where from said assessment rolls it appears that property laying and being in both counties had been collectively assessed in a lump sum, and to properly apportion the deductions for indebtedness from the assessed value of such property between the two counties. There shall be selected by the county court of each county from among its members, or otherwise, one person, to represent the interests of such county in carrying out the provisions of these stipulations and in case of disagreement between such persons in carrying out such provisions, the two shall be empowered to call to their assistance one disinterested person to aid in the settlement of such disagreement, and the opinion of any two shall be binding upon all, and shall be deemed to be the decision thereof. That before the aid of such third person shall be required or had, resort shall be had to the original assessment blanks if practicable and the valuation of such separate pieces of property shall be determined therefrom.

Third.—That when the foregoing matters have been properly determined, the county clerk of Benton county shall make out and deliver to the county clerk of Lincoln county a certified supplemental assessment roll in all manner conforming to the decisions and report of such committee and such roll shall be conclusive as to the amount of taxes due to said Lincoln county upon such property therein contained upon which the taxes have not already been paid.

Fourth.—That thereafter no money shall be received in payment of taxes on the property therein described, by any officer of

Benton county which according to the report of said committee should have been paid to the proper officers of Lincoln county, shall immediately be paid by Benton county to the proper officer of Lincoln county, in lawful money of the United States, with out discount, commission or exchange, and Benton county will immediately draw orders upon the treasurer of Benton county for any sum found due.

Sixth.—That said committee shall be immediately selected by the county courts of the aforesaid counties upon the signing of these stipulations.

Seventh.—That said committee shall proceed in the performance of the stipulations contained herein as soon as practicable and not more than two weeks after the selection thereof and shall diligently pursue the same to a speedy conclusion.

Eighth.—That upon the signing of these stipulations Lincoln county will cease all other methods or procedures in the collection of taxes upon such property.

Ninth.—That each of said counties shall be responsible for and shall pay one half of the expenses of such reference, other than as to the person so selected by each county to represent the interests thereof, and as to such person, each county shall be wholly responsible to the person by them so selected, for the services performed thereby.

Tenth.—That said committee shall in all respects be governed by and conform to the stipulations herein contained.

In order that there may be a speedy determination and settlement of all differences and difficulties between the two counties aforesaid and to avoid the delay and expense incidental to legal procedure in the ordinary course, we have caused these stipulations to be prepared and signed in duplicate, both copies whereof are hereby transmitted to your honorable body for signature by the members thereof, upon the return of one of which we will immediately select a person to represent the interests of Lincoln county; with instructions to immediately proceed to Corvallis and push the work to a speedy conclusion.

D. P. BLUE, County Judge,  
J. O. STEARNS, " Com.,  
M. L. TRAPP, " "

The above paper was revised to correspond with the original agreement and here is the result:

First.—That all taxes assessed upon persons and property within Lincoln county which was previously included within Benton county, as appears from the tax roll of Benton county for the year 1892, deducting therefrom a pro rata proportion of the deductions for indebtedness as the same appears upon said assessment roll, remaining unpaid upon the day the act creating the county of Lincoln became a law, were due and are payable to the proper officers of Lincoln county.

Second.—That for the purpose of determining what amount of taxes have been collected by the officers of Benton county which should have been paid to the proper officer of Lincoln county; and for the further purpose of determining what property appears upon the assessment and tax roll of Benton county for 1892 which has been omitted from certified transcript thereof furnished to the county clerk of Lincoln county in accordance with the law, and as provided in the foregoing stipulation, and to further determine the amount of taxes due to each of said counties where, from said assessment roll, it appears that property lying and being in both counties had been collectively assessed in a lump sum. And to properly apportion the deductions for indebtedness from the assessed value of such property between the two counties, there shall be selected by the county court of each county from among its members, or otherwise, one person, to represent the interests of such county in carrying out the provisions of these stipulations and in case of disagreement between such persons in carrying out such provisions, the two shall be empowered to call to their assistance one disinterested person to aid in the settlement of such disagreement, and the opinion of any two shall be binding upon all and shall be deemed to be the decision thereof.

That in determining the valuation of any piece of property on the said assessment roll of Benton county for the year 1892, resort shall be had to the said original assessment blanks in the first instance, and the valuation of such separate pieces of property shall be determined therefrom; and in case the said assessment blanks do not contain separate valuations to each or any piece of property, then and in that event resort may be had to any other practicable evidence to determine the same, the valuations to be ascertained being the valuations fixed by the as-

essor and upon which the assessment was made for 1892.

Third.—That when the foregoing matters have been properly determined (?) the county clerk of Benton county shall make out and deliver to the county clerk of Lincoln county a certified supplemental assessment roll in all manner conforming to the decisions and report of such committee, and such roll shall be conclusive as to the amount of taxes due to said county upon such property therein contained upon which the taxes have not already been paid. The fees of the clerk of Benton county for making such supplemental assessment roll shall be paid by Lincoln county.

Fourth.—That thereafter no money shall be received in payment of taxes on the property therein described by any officer of Benton county.

Fifth.—That all money hereafter collected by any officer of Benton county, which, according to the report of said committee, should have been paid to the proper officers of Lincoln county, shall immediately be paid by Benton county, deducting therefrom first, however, the state taxes paid thereon by Benton county and also all state taxes paid by Benton county on property and persons in Lincoln county for the year 1892 contained in and shown by said report, and Benton county shall immediately draw orders upon the treasurer of Benton county for the sum so found due after making such deductions.

Sixth.—That said committee shall be immediately selected by the county courts of the aforesaid counties upon the signing of these stipulations.

Seventh.—That said committee shall proceed in the performance of the stipulations contained herein as soon as practicable and not more than two weeks after the selection thereof and shall diligently pursue the same to a speedy conclusion.

Eighth.—That upon the signing of these stipulations Lincoln county will cancel all sheriff's assessments and cease all other methods or procedures in the collection of taxes upon all persons and such property mentioned and described herein.

Ninth.—That each of said counties shall be responsible for and shall pay one-half of the expenses of such reference, save and except the cost and expense of preparing the said supplemental assessment tax-roll, which cost and expense shall be paid by the said Lincoln county. But it is also understood that each county shall be responsible to the person so selected by them to represent its interests on said committee.

That said committee shall in all respects be governed by and conform to the stipulations herein contained.

In order that there may be a speedy determination and settlement of all differences and difficulties between the two counties aforesaid and to avoid the delay and expense incidental to legal procedure in the ordinary course, we have caused these stipulations to be prepared and signed in duplicate, both whereof are hereby transmitted to your honorable body for signature by the members thereof, upon the return of one of which we will immediately select a person to represent the interests of Benton county, with instructions to immediately proceed to push the work to a speedy conclusion.



About six months ago my little son, aged three, was very much troubled with a breaking out on his scalp and behind his ears. The places affected were about as large as a silver dollar, the flesh seemed raw and covered with little blisters. The child suffered considerably, and was naturally very fretful. I tried several remedies without obtaining any beneficial results, in fact the eruptions seemed to be spreading, and new places breaking out. I concluded to try the CUTICURA REMEDY, and bought a box of CUTICURA, a cake of CUTICURA SOAP, and a bottle of CUTICURA RESOLVENT. I washed the affected parts with the CUTICURA SOAP, taking care not to irritate the flesh, and applied CUTICURA. I noticed a change for the better in the appearance of the eruptions in twenty-four hours. I continued the treatment morning and night, and in two weeks the eruptions entirely disappeared, leaving the skin smooth and the scalp clean, in fact a perfect cure, as I have not seen any indication of any eruption or breaking out since. I gave the child only a few doses of the CUTICURA RESOLVENT. I consider your CUTICURA REMEDY very valuable, and expect to keep a small supply constantly on hand. I believe CUTICURA would be excellent for applying to insect bites, which are very annoying in this country.

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The electrical force of the human body, as the nerve fluid may be termed, is an especially attractive department of science, as it exerts so marked an influence on the health of the organs of the body. Nerve force is produced by the brain and conveyed by means of the nerves to the various organs of the body, thus supplying the latter with the vitality necessary to insure their health. The pneumo-electric nerve, as shown here, may be said to be the most important of the entire nerve system, as it supplies the heart, lungs, stomach, bowels, etc., with the nerve force necessary to keep them active and healthy. As will be seen by the cut the long nerve descending from the base of the brain and terminating in the bowels is the pneumo-electric, while the numerous little branches supply the heart, lungs and stomach with necessary vitality. When the brain becomes in any way disordered by irritability or exhaustion, the nerve force which it supplies is lessened, and the organs receiving the diminished supply are consequently weakened.

Physicians generally fail to recognize the importance of this fact, but treat the organs instead of the cause of the trouble. The noted specialist, Franklin Miles, M. D., L. R. C., has given the greater part of his life to the study of this subject, and the principal discoveries concerning it are due to his efforts. Dr. Miles' Restorative Nervine, the unrivaled brain and nerve food, is prepared on the principle that all nervous and many other difficulties originate from disorders of the nerve centers. Its wonderful success in curing these disorders is testified to by thousands in every part of the land.

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## Fraternal Directory.

PANUM LODGE, No. 7, I. O. O. F., meets every Tuesday evening, Fisher's block.

S. N. WILKINS, Sec. M. CRAIG, N. G.

QUINT VIVE ENCAMPMENT, No. 26, meets first and third Fridays of each month, Fisher's block.

W. H. CRAND, Scribe. J. L. UNDERWOOD, C. P.

ALPHA REBEKAH LODGE, No. 24, meets on the second Friday of each month, Fisher's block.

Mrs. T. SAMUEL, Sec. Mrs. J. M. Applewhite, N. G.

VALLEY LODGE, No. 11, K. of P., meets every Monday evening, Farr & Allen's block.

J. M. FORTER, R. of K. & S. BOWEN LESTER, C. C.

FRATERNITY LODGE, No. 14, A. O. U. W., meets first and third Thursdays of each month, National Bank block.

E. HOLGATE, Recorder. W. E. YATIS, M. W.

MARY'S PEAK CAMP, No. 126, Woodmen of the World, meets second and fourth Thursdays of each month.

HIRAM GOLD, Sec. JAMES D. LUTHER, W. M.

CORVALLIS GRANGE, No. 242, P. of H., meets last Saturday of each month, First National Bank block.

J. D. JOHNSON, Sec. JOHN D. LUTHER, W. M.

CORVALLIS LODGE, No. 14, A. F. & A. M., meets on the first Wednesday of each month, Fisher's block.

O. G. HOPKINS, Sec. J. D. JOHNSON, W. M.

PARSONS CHAPTER, No. 5, R. A. M., meets the second Wednesday of each month, Fisher's block.

O. G. HOPKINS, Sec. J. A. GRIFFITH, H. P.

ST. MARY'S CHAPTER, O. E. S., meets on Friday preceding full moon of each month, Fisher's block.

Mrs. F. A. HELM, Sec. Mrs. B. W. WILSON, W. M.

REGENT COUNCIL, No. 2, meets the fourth Wednesday of each month, Fisher's block.

J. B. HORSNER, Recorder. Z. JOH, Th. H. Master.

ELSWORTH POST, No. 19, G. A. R., meets the first and third Fridays of each month, Farr & Allen's block.

F. M. JOHNSON, Adj. W. E. PAUL, F. C.

ELSWORTH W. R. C., No. 7, meets every first and third Fridays, P. M., Farr & Allen's block.

Mrs. F. M. JOHNSON, Sec. Mrs. B. W. WILSON, Pres.

CORVALLIS LODGE, No. 288, I. O. O. T., meets Saturday evenings, Farr & Allen's block.

CLARA FAIRER, Sec. A. M. HENNING, C. T.

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