

The Democratic Times

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NO. 16

CATCHING COLD

MORE DANGER FROM BAD VENTILATION THAN FROM DRAUGHTS.

Many Serious Diseases Have Arisen From Neglected Colds—Some Useful Hints.

"Most colds," said a well-known physician, "are caught by infection, grow gradually from the breath of someone else who has a cold."

"When you are in a close room with a person who is sneezing and sniffing, open the window a little or you may catch that cold yourself. More colds are caught through being in ill-ventilated, stuffy rooms than from draughts."

"Don't neglect a cold. It may run into influenza, rheumatism, consumption or any of a number of diseases. As an instance, take the case of William H. Lovett, a farmer of Galva, Kans. He says:

"I caught a little cold summer before last. I didn't do anything for it and before long my health began to run down. Then I began to have twinges in my legs. They grew worse and about the twentieth of June I had to take my bed with rheumatism."

"What cured me? Dr. Williams' Pink Pills for Pale People. For four months I was unable to do any of the work about the place, my legs swelled, I had terrible pains and the doctor did not help me a bit. Then my brother-in-law recommended Dr. Williams' Pink Pills and in about two weeks after beginning with them I felt better. They did wonders for me and now I recommend them to everyone who suffers as I did."

"The cause of the severest cases of rheumatism by Dr. Williams' Pink Pills for Pale People has occurred all over the land and their power in ordinary cases is proportionately greater. These marvelous vegetable pills go directly to the seat of the trouble and exert a powerful influence in purifying and enriching the blood by eliminating poisonous elements and renewing health-giving forces. They have also cured such attacks as partial paralysis, St. Vitus' dance, sciatica, neuritis, nervous headache, the after-effects of the grip, jaundice of the heart, pale and sallow complexion and all forms of weakness either in male or female."

"At all druggists, or direct from Dr. Williams Medicine Company, Schenectady, N. Y., fifty cents per box; six boxes for two dollars and fifty cents."

A High Compliment Paid.

In a late issue of the Ashland (Ohio) Times appears the following paragraph concerning an accomplished young lady, who is the daughter of Dr. G. B. Cole of Central Point:

"The many friends of Miss Bessie Cole will be glad to know that she has been engaged by the Respath Lecture Bureau as reader for the season. Miss Cole has been a general favorite among Ashland people for several years, and the fact that she has been engaged by one of the best lecture bureaus in the country speaks in unmistakable terms for her ability in her chosen profession. She is going to Boston she has made remarkable progress, and has attracted wide attention by her clever work. The company with which she is to be associated will start on their annual tour next November."

United States Leads in Coal.

The three great coal producing countries of the world are United States, Great Britain and Germany. Prior to last year Great Britain led the world as a coal producer, but she has made such remarkable progress in the United States now lead. We also have the best family medicine as well, namely, Host's Stomach Bitters. It was first introduced fifty years ago and it has always been found to be a reliable and effective remedy for all ailments of the stomach and bowels. It is a specific remedy for indigestion, dyspepsia, constipation, biliousness, nervousness, and all other ailments of the stomach and bowels. Beware of counterfeits.

The New State Health Board.

The legislature created a state board of health, whose duty is defined as embracing the collection and compilation of vital statistics of the State and regulating the sanitary conditions of the commonwealth generally. It consists of six members, is to meet at the capital city at least once a year, and will have a secretary to do the actual prescribed work under the direction of the board at an annual expense of not over \$2000. Governor Chamberlain, has named the board as follows: State geologist, office of the three first-named appointees expiring in January, 1905, and of the three latter in January, 1907: Dr. Harry Lane, Portland, Dr. W. A. Cusick, Salem, Dr. E. B. Pickett, Medford, Dr. Alfred E. Kinney, Astoria, Dr. C. J. Smith, Pendleton.

All Humors

Are impure matters which the skin, liver, kidneys and other organs can take care of without help, there is such an accumulation of them. They litter the whole system.

Pimples, boils, eczema and other eruptions, loss of appetite, and tired feeling, bilious turns, fits of indigestion, dull headaches and many other troubles are due to them.

Hood's Sarsaparilla and Pills

Remove all humors, overcome all their effects, strengthen, tone and invigorate the whole system.

"I had salt rheum on my hands so that I could not work. I took Hood's Sarsaparilla and it drove out the humor. I continued its use till the sores disappeared." Mrs. J. A. Brown, Rutherford Falls, Me.

Hood's Sarsaparilla promises to cure and keeps the promise.

BRIEF MENTION.

Regular March weather is prevailing. Frank Roberts of Mound district, who has been quite sick, is convalescing.

Considerable snow fell on the hills Sunday morning, much of which still remains.

Next Tuesday is St. Patrick's day. The green will be very much in evidence then.

J. A. Cook, J. A. Harvey and T. J. West, members of Gold Hill's lodge of Odd Fellows, attended the funeral of A. Childers Sunday.

Chas. C. Pursel of Union precinct has returned from Portland, where he purchased a sawmill, that he will operate in Big Applegate district.

The county court of Lane has ordered a warrant drawn for \$1000 to pay the reward for the apprehension of E. E. Lyons. Eight men participated in the distribution.

Another party from Minnesota and Wisconsin, who are in quest of timber lands, passed through the valley Friday en route to Klamath county. Good claims are becoming quite scarce.

As a result of the work done by W. E. Mallory, state organizer of the Order of Pendo, in Gold Hill and its vicinity, 42 candidates were initiated into the mysteries of the society one night last week.

The hatchery at the mouth of Elk creek, operated by the U. S. Government, which was considerably damaged by high water during January, has been repaired and is doing business again.

Klamath Falls papers report that the annual run of Lost river suckers is now on, and that the famous stream is overflowing its banks, caused by the great schools of fish en route to their spawning grounds.

Domestic fowls will hereafter be prohibited from roaming about the streets of Medford. The City Council has passed an ordinance to that effect, and violations of the same will be punished by a fine of from \$2 to \$10.

"Alaska Illustrated" was the subject of an excellent stereopticon entertainment given at Medford and Jacksonville last Saturday and Monday to fair-sized audiences. Those present were well pleased with what they saw.

The Supreme Court has affirmed Judge Hanna's decision in the case of J. N. Durning, appellant, vs. Jacob Wain, respondent. It involved the waters of a perennial spring, located near one of the county roads between Jacksonville and Medford.

Chas. Nickell, U. S. Commissioner for the District of Oregon, is fully equipped to receive applications under the timber and stone, also homestead laws. Final proofs taken, and all business connected with U. S. government lands transacted. Office with SOUTHERN OREGONIAN, Medford, Phone 211.

The Farmers' Institute will be held in Portland March 10th and 11th. For this occasion the S. P. Co. has made a rate of one and one-half fare, on the certificate plan. The rate from Medford to Portland and return will be \$11.90.

Taxes are being paid in at a lively rate this week, and Sheriff Rader and his deputies are kept very busy. The rebate of 3 per cent allowed for prompt payment will expire March 15th, so that those wishing to take advantage of it have little time to lose.

H. H. Taylor, an enterprising citizen of Roxy precinct, a few days ago received a load of fine Jersey cattle from Roseburg. Among them were Oregon Exile 3071, one of the best bred bulls in the State. He will engage in dairying on a large scale.

President Roosevelt has assured Representative Williamson that at the end of the year Agent Applegate would be continued in charge of the Klamath Agency, only his title will be changed from agent to superintendent. The salary will be the same as now.

The Republican congressional committee for the first district will meet at Portland, March 12th, to name the time and place for holding the Republican congressional convention that will nominate a candidate to fill the vacancy caused by the death of T. H. Tongue.

G. C. Culy of Steamboat, who is one of Southern Oregon's leading stock raisers, drove a band of some of the finest cattle—112 head—were here seen in a long time through town Friday. They were purchased by Mitchell, who paid about 4 cents a pound gross for them.

You have good reason to fear an attack of pneumonia, when you have a severe cold, accompanied by pains in the chest or in the back between the shoulders. Get a bottle of Chamberlain's Cough Remedy and use it as directed and it will prevent the threatened attack. Among the tens of thousands who have used this Remedy for colds and the grippe we have yet to learn of a single case that has resulted in pneumonia, which shows that this Remedy is a certain preventive of that cold, gross disease. For sale by City Drug Store.

Mrs. E. E. Lyons, wife of the condemned murderer, who is now out on \$1000 bonds, being held on the charge of complicity, will not be brought to trial at this term of the Lane county circuit court, if at all. Her physical condition is said to preclude a trial at present, and the grand jury has brought in no indictment against her.

More Riots.

Disturbances of strikers are not nearly as grave as an individual disorder of the system. Overwork, loss of sleep, nervous tension will be followed by utter collapse, unless a reliable remedy is immediately employed. There is nothing so efficient to cure disorders of the Liver or Kidneys as Electric Bitters. It's a wonderful tonic and effective medicine, and the greatest of all around medicine for run-down systems. It dispels Nervousness, Rheumatism and Neuralgia and cures Malaria venous. Only 50c, and satisfaction guaranteed by City Drug Store.

LYONS WILL HANG FRIDAY, APRIL 17.

True to His Cowardly Nature He Has Collapsed, and May Be Carried to the Gallows.

E. E. Lyons, the murderer of Sheriff Withers of Lane county, was on Thursday last sentenced by Judge Hamilton to suffer death on the gallows. The court house of Lane county was crowded on the occasion, of which the Eugene Guard gives a graphic description.

"Mr. Lyons, come forward," commanded the court. He waited the touch of the sheriff's hand and stood up with his hat in his hand before him, looking as usual, the bitter, weak, repressed desire to weep being ever present.

"Mr. Lyons," Judge Hamilton said, "have you anything to say why the court should not pass sentence upon you in accordance with the law and the verdict of the jury which has found you guilty of the crime of murder in the first degree?" The guilty wretch shifted his weight to the other side, threw back his head and said in a low voice, accompanied by grimaces and facial contortions as if speaking with great difficulty, "I don't know why I did the shot. I hesitated a long time and he (Withers) ought to have seen my gun. I think Smith (Constable) is to blame, for he was standing at the back window and could not have helped from seeing me with the pistol—he ought to have come in, and I wouldn't have fired. I—I didn't mean to do it."

With the last words the murderer's voice sank to a murmur and his eyes dropped to the floor, and he raised them again to the judge. He was a despicable specimen of humanity as he stood there. It was a common expression that it was too bad Mr. Withers had to be killed by such a weak specimen of humanity.

The court commenced as soon as the last words of the prisoner were uttered and spoke in a clear and concise tone the following words: "Mr. Lyons, you wanted to take the life of a good and faithful man, a life which you could not replace and which has gone to eternity as a result of your proven act. The life belonged to an officer of the law, who, at the time, was in the faithful performance of his duty. What has been done is past, and you have been found guilty by a jury of your peers of the crime of murder. I refrain from mentioning the past life which has educated you to commit this, the worst crime known to law. You were a fugitive from the law at the time of your attempted arrest. What has gone before does not matter now, except as a lesson to all men who are impressed with the kind of life which leads from one kind of crime to another.

"The court appointed counsel to see that you had your rights respected, and that counsel (Geo. B. Dorris) has acquitted himself with credit to the profession of the law. It was an unpleasant duty for him.

"The verdict handed in by the jury was fully warranted by the evidence brought in. You are, beyond a shadow of a doubt, guilty of this murder. It will not do to say that the crime was the fault of any other person. You said 'any person attempting to get the drop on me does not value his life,' or words to that effect. You took life under this circumstance, and you alone are responsible. You have come to the end to which all criminals eventually come, and you are now a member of some crime which effectually removes you from the pale of society.

"It is now but a short time until you will be no more on this earth as a living being. I therefore advise you to see to your mental preparation for your death."

"This court has an unpleasant duty to perform. The sentence of this court is that on Friday, April 17th, between the hours of 10 and 4 p. m., in the court yard of the jail situated at the county-seat of Lane county, Oregon, witnessed by at least 12 bona-fide citizens of this county, you hang by the neck until dead. May God have mercy on your soul, and may the priest who does not exhibit any emotion whatever, but stood still until the sheriff turned him around to take him back to jail. He then gave a great sigh as if his last hope was gone.

STOCK GROWERS HOLD A LIVELY MEETING.

A Large Number of the Stockmen of Jackson County Meet and Organize.

Medford was the scene of a large gathering of those who are interested in the stock business. They came from different portions of the county, bent on organizing an association that will afford them better protection against loss and foster their business interests. About 40 signatories were appended to the membership roll, and the meeting was a success in every way.

Hon. J. W. Bally, state food and dairy commissioner, Dr. J. Withers, director of the experimental station of the Oregon Agricultural College, Richard Scott of Clackamas county, a member of the Lewis & Clark Centennial Commission and a breeder of blooded cattle, and H. E. Lonsbury, traveling freight agent of the S. P. Co., were also present and made excellent and timely addresses.

Grant Rawlings of Clatsop and Fred Neil of Ashland were chosen temporary president and secretary of the association. W. Benson, D. H. Jackson, Geo. Owens, Grant Rawlings and Homer Barron were appointed a committee to draft a constitution and by-laws. It will meet at Ashland March 14th for that purpose.

The next meeting will be held at Medford, to effect a permanent organization, when several more are expected to become members.

LOCAL NOTES.

Read our last page.

Miss Stansell passed Sunday in Medford. A. R. Thompson spent Wednesday in Medford.

C. Hinkle has returned from his trip to Josephine county.

Wm. Cameron of Uniontown was one of our visitors Saturday.

Rev. W. F. Shields was a visitor at the county-seat Monday.

Irwin Eckelbusch has left San Francisco for Ella Bond, A. T.

Mr. and Mrs. W. H. Venable of Applegate were recent visitors.

Miss Mollie Ray of Applegate has been visiting in Jacksonville.

E. G. Borden of Woodville is making Jacksonville a short business visit.

Dick Donegan has been making numerous trips to Medford lately.

Sheriff Rader is summoning jurors for the March term of the circuit court.

J. F. Crump, one of Applegate's leading stockraisers, was in our town Saturday.

J. Hall of Brownsboro and L. Reynolds of Sterlingville were recent visitors.

Al Elmer and Chris Kenney two of our promising young men, spent Wednesday in Medford.

Miss Maud Byrne was in Jacksonville lately. She is teaching the Watkins school, with success.

F. M. Lance and A. W. Sanders of Footh Creek, the well-known miners, are in Jacksonville today.

There will be services at the Presbyterian church Sunday evening, Rev. S. H. Jones officiating.

Lenten services are being held every Friday evening at the Catholic church by Rev. J. D. Murphy.

A large quantity of interesting reading matter will always be found on the last page of THE TIMES.

Mrs. Mac Wilson was recently visited by her sisters, Miss Mary Davison, and Mrs. H. W. Jackson.

A wedding in high life is said to be on the tapis. The interested parties are well and favorably known.

John Huffer and Ed. Day have returned from Footh Creek, where they inspected some mining property.

J. E. Davidson, who has charge of extensive mining interests in Gold Hill District, has been visiting his family.

Rev. J. D. Murphy will hold services at the Catholic church Sunday, at 8:30 o'clock, a. m.; also at Medford at 10:30 a. m.

There is one rational way to treat nasal catarrh; the medicine is applied directly to the affected membrane. The remedy is Ely's Cream Balm. It restores the inflamed tissue to a healthy state without drying all the life out of them, and it gives back the lost sense of taste and smell. The sufferer who is tired of vain experiments should use Cream Balm. Druggists sell it for 50 cents. Ely Brothers, 50 Warren Street, New York, will mail it.

Thos. J. Kenney of Jacksonville was in Medford Monday, winding up the Rosenthal estate, of which he is administrator.

Wm. Hillis has been appointed administrator of the estate of Emma B. Hillis, deceased. His notice will be found in another column.

The protracted meeting which has been progressing at the Adventist church for sometime past proved quite interesting and was well attended throughout. Rev. C. J. Cole was in charge, and has gained an enviable reputation among us.

Miss Viola Dunford celebrated her twentieth birthday a short time since, and cleverly entertained a number of her friends on that occasion. The evening was very pleasantly spent in amusements of different kinds, after which a collation was served.

Tragedy Averted.

"Just in the nick of time our little boy was saved," writes Mrs. W. Watkins of Pleasant City, Ohio. "Pneumonia had played sad havoc with him and a terrible cough set in besides. Doctors treated him, but he grew worse every day. At length we tried Dr. King's New Discovery for Coughs, Colds and all Lung Diseases, and our darling was saved. He's now sound and well." Every body ought to know, it's the only cure for Coughs, Colds and all Lung Diseases. Guaranteed by City Drug Store. 50c and \$1.00. Trial Bottle Free.

CASTORIA.

The Kind You Have Always Bought Bears the Signature of

No Good For Business.

When you have made a night of it on any whisky, but

GYRUS NOBLE BOURBON AND RYE

this is the way you feel in the morning. Your drinking has interfered with your business. If you want to see how you feel after a night of it on the Noble brands, see our next advertisement. Our whiskies are the best for medicinal and medicinal uses. Call for them.

At all CLUBS, BARS and DEALERS.

W. J. VAN SCHUYVER & CO., Inc., Distributors, PORTLAND, ORE.

PERSONAL MENTION.

Supt. Daily made Medford an official visit Monday.

Dan Reynolds made the county-seat visit Monday.

Miss Helen Colvig was a Medford visitor Sunday.

Brad Radcliff of Ashland has bought saloon at Glendale.

A daughter was born to W. Lamb of Pelton Bros. March 9th.

Pelton Bros. of Sam's Valley were in Medford one day this week.

Prof. and Mrs. E. E. Washburn tarried in Medford awhile Saturday.

John A. Marsh, the expert mechanic, was at Medford one day this week.

Miss Kate Reed is in Josephine county, visiting Mrs. Alice Rosenbaum.

Max Jacoby, the "Tolo merchant," passed Monday afternoon in Medford.

Mrs. J. S. Parson of Ashland has returned from her visit at Oakland, Cal.

Ernest Langley and his wife returned yesterday from their northern trip.

Dr. Kennal was at the county-seat Friday, interviewing the tax collector.

Joe Rieley and his wife, who live near Eagle Point, were in Medford Thursday.

John Nelson and L. J. Marek of Trail creek precinct were in Medford Thursday.

I. W. Thomas of Pooh Bah, the farmer-capitalist, was in Medford Monday.

W. R. Stansell and J. W. Opp were among those who were in Medford Thursday.

Mrs. Mary Berry, who is now a resident of Ashland, has been visiting in Jacksonville.

F. E. Furry, Arthur Kleinhammer and A. S. Furry spent a few hours in Medford Monday.

John Mast of Phoenix and John Bohi of Applegate spent several hours at Medford Monday.

H. C. Turpin of Antelope and A. Throckmorton of Applegate were in Medford Monday.

Mrs. L. Pengra of Ashland, who has been visiting in Jacksonville, the guest of Judge Prim and family, returned home Tuesday.

Mr. and Mrs. W. H. Rieley, who have been spending sometime in San Francisco and Oakland, returned Friday evening.

Rev. I. D. Driver, the well-known preacher, is delivering a series of lectures at Ashland.

Frank Cardwell was on the south-bound train Tuesday, en route to Hornbrook from Gold Hill.

L. C. Raimey of Trail creek precinct was among those in the valley during the past week.

W. H. Bradshaw of Lake creek and his family are being visited by relatives living at Lincoln, Neb.

Mrs. W. M. Colvig, an officer of the grand lodge of the Degree of Honor, made Central Point's branch of the order an official visit Friday night.

Hon. L. R. Webster, who is county judge of Multnomah, passed through this valley Saturday, en route to Portland from San Francisco.

W. L. McClure and Capt. Leavenworth of Gold Hill, the well-known miners, were in our town a few days since.

D. J. S. Pearce of Poorman's creek was among us one day recently. He reports that the placer miners are having a better season now than usual.

Jas. Fitzgibbon, who has been operating in the mines of Footh Creek and other districts, was on the south bound train Monday, en route to San Francisco.

C. Kleinhammer, who is well known to the older settlers of the valley, was one of our visitors Monday. He is now among the successful fruit-raisers of Phoenix precinct.

A Remarkable Case.

One of the most remarkable cases of a cold, deep-seated on the lungs, causing pneumonia, is that of Mrs. G. E. Fenner, Marion, Ind., who was entirely cured by the use of One Minute Cough Cure. She says: "The coughing and straining so weakened me that I run down in weight from 148 to 92 pounds. I tried a number of remedies to no avail until I used One Minute Cough Cure. Four bottles of the wonderful remedy cured me entirely of the cough, strengthened my lungs and restored me to my normal weight, health and strength."

DISTRICT ATTORNEY TO COUNTY ASSESSOR

Mr. Reames, in Response to Assessor Jones, Gives an Opinion.

MR. WILLIAM JONES, County Assessor BY DEAR SIR:

Replying to your recent inquiry as to whether you should assess timber and homestead entries where final proof has been made, or the entire purchase money paid or final receipt has been issued, there is herewith submitted the following opinion:

There are, in this County some 300 timber entries which come within this class, and it is a matter of considerable importance to the County whether the lands are now subject to taxation or not.

The entries are mostly made by people from other States who are taking advantage of our timber; and since they are speculating upon our property they ought to, and doubtless are willing to bear their proportion of the tax money which has been expended in the protection of their property.

The only serious question which arises is whether lands, the legal title to which is in the United States Government, are subject to taxation. An investigation of this proposition shows that it has been before the appellate courts of various States, and that the courts have held that where final receipts have been issued, or proof made, the land no longer constitutes a part of the public domain and is liable to taxation.

In speaking of the power of the State to tax lands, title to which is in the United States Government, and for which patent has not issued, the Supreme Court of the State of Ohio in Gwynne vs. Niswanger, 20 Ohio, 562, uses this language:

"It is contended, on the part of complainant, that the patent, not having issued to Ross at the time of the tax sale, the sale merely conveyed an equity; that the legal title being in the United States the State could not interfere with, or change its title, either legal or equitable, for its own benefit, either of a pecuniary or strictly governmental character. The State could not appropriate it, or change the legal title; such attempted appropriation would be an attack on the sovereignty of the general government. But what is the character of the right which the United States holds in such a case? The party, by his entry, location of his warrant, and survey, has made, as it were, complete and perfect payment for his land; he has acquired a perfect right to the title from the government; he has the faith of the government of the United States pledged to complete his legal title; he is treated by the government as the rightful owner of the property. The United States holds the mere naked legal title, which of right belongs to him, and which will be delivered to him, and which, when delivered, will relate back to the time of the entry and survey."

With reference to whether lands for which final certificate has been issued, but where title is still in the United States, are a part of the public domain or private property and thus subject to taxation, the Supreme Court of the United States in Witherspoon vs. Duncan, 71 U. S., 342, says:

"In no sense can lands be said to be public lands after they have been entered at the Land Office and a certificate of entry obtained. If public lands before the entry, after it they are private property. If subject to sale, the government has no power to revoke the entry and withhold the patent. A second sale, if the first was authorized by law, confers no right on the buyer, and is a void act."

"According to the well-known mode of proceeding at the land offices (established for the mutual convenience of buyer and seller), if the party is entitled by law to enter the land, the receiver gives him a certificate of entry, reciting the facts, by means of which, in due time, he receives a patent. The contract of purchase is complete when the certificate of entry is executed and delivered, and thereafter the land ceases to be a part of the public domain. The government agrees to make proper conveyance as soon as it can, and in the meantime holds the naked fee; in trust for the purchaser, who has the equitable title. As the patent cannot be directly from the President, it necessarily happens that years elapse before the regular course of business in the General Land Office can be used, and if the right to tax was in abeyance during this time, it would work a great hardship to the State, for the purchaser, as soon as he gets his certificate of entry, is protected in his proprietary interest, can take possession and make valuable and lasting improvements, which it would be difficult to separate from the freehold for the purpose of taxation. If it was the purpose of the acts of Congress by which the new States were admitted into the Union to prohibit tax-

ation until the patent was granted, the national authority would never have suffered, without questioning it, the universal exercise of the power to tax on the basis of the original entry."

Upon this same proposition was Ross vs. Board of Supervisors, 12 Wisconsin, from which this extract is taken: "But again it is true that the State cannot impose a tax upon any land while the fee to the same is in the United States. It is conceded that so long as the land remains a part of the public domain of the general government it is not subject to taxation. For if the State would otherwise have had the right to impose a tax upon land, the property of the United States, this right is expressly relinquished by Sec. 2, Art. 2, of the Constitution. But how is it with respect to lands purchased by an individual of the general government? Are they not subject to taxation in this State until the patent issues? As a general rule, as soon as the public land is purchased and paid for it becomes the property of the purchaser, and is sold and conveyed before it is patented. The receiver's receipt, or certificate of purchase, is made void of title by statute. Now, the land is not liable to be taxed until the fee passes out of the general government, and becomes vested in the purchaser, the owner only needs to neglect or avoid calling for the patent, and he may thus, through all time, avoid the payment of taxes. In the absence of all authority upon the question, I should be slow in adopting such a conclusion; but the following cases show that this is not the law: Carroll vs. Safford, 3 How. U. S., 441; Astrom vs. Hammond, 3 McLean, 107; Carroll vs. Perry, 4 Id., 25; Gwynne vs. Niswanger, 15 Ohio R. 377."

With reference to the taxation of pre-emption claims where the same principle is involved, the Supreme Court of California, in People vs. Shearer, 30 Calif., 648-9, expressed the following as its opinion of law on this question:

"If any of the occupants and claimants have paid to the proper officer of the United States the purchase money for the lands, which they have been adjudged to be entitled to purchase, in pursuance of the said act of June 17th, 1864, the lands so paid for are clearly subject to taxation as lands, although the patent may not have been issued. By the payment and acceptance of the purchase money the claimant has performed everything to be done by him, and the purchase has been completed. The payment, receipt of the purchase money, and the issuing of a receipt and certificate of entry therefore, constitute an entry of the land. The contract of purchase is executed and the land is his, and no longer belongs to the government. The conveyance has not been made, but the government of the United States only holds the legal title in trust for the purchaser. The land no longer constitutes a part of the public domain. The United States has ceased to have any proprietary interest in it. It is henceforth private property, and as such subject to taxation."