

U. S. Internal Revenue.

We publish below, the recent decision of Commissioner Boutwell relative to stamp duties upon legal instruments required by Act of Congress in the internal revenue law. By recent Act of Congress, the time when these stamps shall be affixed to instruments of a public character to make them valid in law, upon this coast, has been delayed until the first day of March next.

DECISION IN REGARD TO STAMPS UPON INSTRUMENTS.

In stamping promissory notes or other instruments requiring stamps, under the provisions of the Excise Law, two or more of a smaller denomination may be used in smaller numbers sufficient to amount to the sum of the stamp required: Provided, that they are of the kind designated for the kind of instrument to which the stamps are applied.

CERTIFICATES.

A stamp will be required upon every certificate which has, or may have, a legal value in any court of law or equity.

Certificates, warrants, orders, and drafts, by one State officer upon another, for the purpose of carrying on the internal business of the Government, are not subject to a stamp tax.

The same rule applies to the certificates, orders, &c., of county, city and town officers.

Messages transmitted by telegraph and railroad companies over their own wires, on their own business, for which they receive no pay, are not taxable.

DECISION CONCERNING THE AFFIXING AND CANCELLING OF EXCISE STAMPS ON DOCUMENTS, ETC.

Sec. 95, provides: "That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper, of any kind whatsoever, without the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of \$50; and such instrument, document or paper, shall be deemed invalid and of no effect."

It seems to me perfectly clear, that by the provisions of Sec. 95, the person who makes, signs and issues the instrument is the only person who is authorized to affix the stamp required by the law; and the person who makes, signs and issues, etc., without affixing the stamp, incurs the penalty as aforesaid, and is liable to prosecution therefor, and the instrument and document is invalid in consequence of such neglect.

Sec. 99, provides: That the person using or affixing the stamp, shall write thereupon the initials of his name, date, &c.

Other portions of the law impose penalties upon persons who receive documents or articles subject to stamp duty from the person who makes, signs and issues them, without being duly stamped, etc.

I am therefore of the opinion that a faithful compliance with the requirements of the provisions of the excise law, demands:

First: That all papers subject to stamp tax, shall have the stamp affixed before the same is issued.

Second: That the stamp so affixed must be cancelled in the manner prescribed by the party making, signing, or issuing (in other words, executing) the instrument, document, or paper.

Hence, the receiving of an unstamped paper is a violation of the law. The attaching and cancelling of a stamp on a document so received, is also unlawful, and the cancelling of a stamp on a paper (otherwise lawfully issued) by other than the party executing the paper to which the stamp is affixed, is equally improper.

Third: An exception that exists in the law to the above ruling is in the case of a bill of exchange, or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, in which case the acceptor or acceptors, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as provided by Sec. 101, of the same law.

GEORGE S. BOUTWELL, Commissioner of Internal Revenue.

GEORGE WASHINGTON wrote to Governor Jonathan Trumbull, of Connecticut, in November, 1775, as follows:

"As it is very apparent that we have nothing to depend upon in the present contest but our own strength, care, firmness and union, should not the same measures be adopted in your and every other Government on the continent? Would it not be prudent to seize on the Tories who have been, are, and we know will be, active against us? Why should persons who are praying upon the vitals of their country be suffered to stalk at large, while we know they will do us every mischief in their power? These, sir, are points I beg leave to submit to your serious consideration."

That doctrine, carried into practical effect here to-day, would fill our "Bastilles" with sympathizers with the Slaveholder's Rebellion as they never have been filled yet.

A dandy at a hotel table, who wanted the milk passed to him, thus asked for it: "Please send your cow this way." To whom the landlady retorted as follows: "Waiter, take the cow to where the calf is bleating."

ORDER FOR ROAD LEASE.—It is (this 4th day of February, 1863,) ordered by the Board of Commissioners of Douglas county, Oregon, that the following described portion of the County Road, running through the Canyon, in Douglas county, Oregon, to-wit: commencing at a point on said road opposite the saw-mill near Canyonville, and running south to a point on said road opposite Hardy Ebb's house, at the south end of the said Canyon—be leased according to the provisions of an Act, entitled "An Act providing for the working of public roads and highways," passed by the Legislative Assembly of the State of Oregon, and approved October 15th, 1862; and that the County Clerk cause this order to be published in the Oregon Sentinel, a newspaper published at Jacksonville, Oregon, for four successive weeks; and that said bids for leasing said road will be received at the Clerk's Office, in Roseburg, Douglas County, Oregon, until 4 o'clock P. M., of the 14th day of March, A. D., 1863. The number of gates may be two (2), but persons traveling the whole length of the said leased section of road, shall not be required to pay but one toll: said road shall be a good and substantial road of clay or gravel, or both, with good and sufficient drainage; and wherever necessary, good and substantial bridges, at least twelve feet in width, and covered with plank not less than three inches thick, with substantial banisters not less than three and one-half (3 1/2) feet high, with a center track ten (10) feet in width—said road to be cleared of timber and stumps for fifteen (15) feet in width, and of standing timber for twenty (20) feet, and a grade of not more than one foot in ten; also, barbed wire fences six feet wide and forty feet in length, and not to exceed three hundred (300) feet between each other. These turn-outs must be in sight of one another, if by so doing the distance may be less than three hundred feet between the turn-outs. The section of road herein specified to be kept in good repair at all times.

When the said road shall have been completed for two miles north from the summit of the Canyon, the lessee will be allowed to collect tolls, and that said road be completed within eighteen months from the date of such lease.

I hereby certify that the above is a true copy of an order passed by the Board of Commissioners of Douglas County, Oregon, at their February term, 1863.

In witness whereof, I have hereunto set my hand and official seal, at Roseburg, this 10th day of February, A. D. 1863. R. H. DEARBORN, County Clerk. Per A. R. FLINT, Deputy. Feb. 11, 1863.

SALE OF SCHOOL LAND.—Notice is hereby given that in pursuance of an order of the Board of Commissioners of Jackson county, Oregon, I will offer for sale to the highest bidder, at the Court House door in Jacksonville, on Saturday the 14th day of March, 1863, between the hours of 9 o'clock A. M. and 4 P. M., the following described School Lands, to-wit: section 26 in T. 38 S. range 1 west, except so much of said section as is covered by valid claims; the north half of section 36 in T. 39 S. range 1 east, Williamette meridian, said lands to be offered in forty-acre tracts.

Terms of sale: one-fourth of the purchase money to be paid on the day of sale, and the remainder in three annual payments bearing interest at the rate of ten per cent. per annum, to be secured by notes with approved security. M. A. WILLIAMS, Supt. Com. Schools, Jackson Co., Ogn. Feb. 4, 1863.

NOTICE is hereby given that I have been appointed Guardian, by the Hon. Judge Tolman, Judge of the County Court of Jackson county, Oregon, of Henry Brunner (who is insane). I hereby notify all persons indebted to the said Henry Brunner to make immediate payment; and all those having claims against the said Henry Brunner will present the same, with the necessary vouchers, to me, in Jacksonville, within one year from the date of this notice, or they will be forever barred. WM. HESSE, Guardian. Jacksonville, Feb. 25th, 1863.

ILLUSTRATED PAPERS.—Harpers' Weekly, Frank Leslie's, Yankee Notions, etc., regularly received and for sale at the VARIETY STORE.

FLOUR AND PRODUCE taken in exchange for Merchandise, at July 19.—27 MAX MULLER'S.

PAK-SADDLES constantly on hand my Harness and Saddlery establishment. 15 HENRY JUDGE.

MAX MULLER,

—SUCCESSOR TO—

J. A. BRUNNER & BROTHER

The undersigned, having purchased from J. A. Brunner & Brother their entire

Stock of Merchandise,

Now offers the same for sale at

Greatly Reduced Prices.

For Cash.

The stock consists of

Dry & Fancy Goods

Clothing,

BOOTS AND SHOES,

GROCERIES,

And, in fact, a varied assortment of articles pertaining to the General Merchandise business.

LADIES AND GENTLEMEN

please to give me a call, and examine the Goods and learn the Prices, before you make your purchases.

Do not forget the place—the Brief Store heretofore occupied by Brunner & Bro.

MAX MULLER, Jacksonville, July 19, 1862.

Notice.

WE have this day sold our stock of merchandise to Mr. MAX MULLER. From our friends and patrons we would solicit for Mr. Muller a continuance of their liberal patronage. J. A. BRUNNER & BRO., Jacksonville, July 12th, 1862.

LOVE & BILGER

California Street, Jacksonville.

DEALERS AND WORKERS IN

TIN, SHEET IRON, COPPER,

LEAD AND BRASS,

HAVE just received from the Atlantic States and San Francisco, a complete stock of everything in their line, and will keep constantly on hand an assortment of the best Tin, Sheet-iron and Copperware.

Brass Pipes, Hydraulic Nozzles, Force Pumps, Chains, Lead Pipe, Hose.

HARDWARE, CUTLERY, NAILS of all sizes.

Bar, Plate and assorted Iron;

Paints, Oils, Sizes and Glass;

All qualities of Powder;

Shot of all numbers;

Brushes of every variety, etc., etc.

Stoves.

Also, always on hand, a large lot of stoves of assorted sizes. "Buck's Patent Cooking Stove," and the "New World Stove," the two very best and approved patterns in the world. Parlor, Office and Cabin Stoves, fancy and plain, constructed on latest fuel-saving plans. Boilers, Kettles, Pots, Pans, and everything connected with these stoves, warranted durable and perfect.

All articles sold by them or manufactured, WARRANTED. Their work is made of the best material and of choice patterns.

Orders attended to with dispatch, and filled according to directions. In everything, their stock is the largest and best ever brought to Jacksonville, and they are determined to sell at low prices for cash.

Call and examine their stock before purchasing elsewhere. (June 23, 1860-24.) Agents for Halliday & Co's Wire Rope.

I. D. HAINES & BRO.

Are now closing out

their entire stock of Dry

Goods, Groceries and

Provisions, at the Very

Lowest Rates,

FOR CASH!

Give us a call, at the Post Office Building, corner of California and Oregon streets. April 19, 1862. 144

EAGLE MILLS!

THE undersigned, present owner of these mills, would notify the public that he has secured the services of an experienced miller, and will furnish the

Very best article of Flour

in exchange for wheat, at the following rates, to-wit: For each bushel of good wheat, thirty-six pounds of flour, two pounds of middlings and eight pounds of bran. ALLEN F. FARNHAM, Jacksonville, Dec. 25, 1862.

NEW STORE

—AT—

Jump-Off-Jo, Josephine Co.

A. FISHER & BRO.

WOULD respectfully inform the citizens of Josephine and adjoining counties that they have just established a Branch Store on Jump-off-Jo, consisting of a general assortment of

MINERS, FARMERS,

AND LABORS'

GOODS!

Which are offered for sale at as low prices, and LOWER than they can be obtained elsewhere in the county; but for CASH, and only for cash, or for marketable produce.

Call and see us, and convince yourselves of the good quality of our merchandise and of the lowness of our prices, before purchasing elsewhere. It is no trouble for us to show goods.

A. FISHER & BRO., Per M. ROSENBERG, Agent. Dec. 16, 1862.

Assay Office

AT SAN FRANCISCO.

THE undersigned, having opened an Assay Office at San Francisco, would respectfully solicit the patronage of Merchants, Miners, Owners of Quartz-leads and Mills, who may wish San Francisco, or who may remit treasure there.

We guarantee the correctness of our assays, and will make returns in Bars, or U. S. Gold Coins, within six hours after deposit. We also assay all kinds of Ores and Metals.

GREENBERG, ERLBACH & CO., 521 Sacramento street, a few doors below West Chamber House, nearly opposite Pacific Mail Steamship Co's office, San Francisco.

GREENBERG, ERLBACH & GOLDSMITH, Yreka, California.

GOLDSMITH BROTHERS & CO., Portland, Oregon.

H. GREENBERG, San Francisco, A. GOLDSMITH, Yreka, Jan 21st 1863.

Oregon Mill.

THE undersigned having leased the "Washington Mill," five miles from Jacksonville, has thoroughly repaired it, and erected

New & Improved Machinery,

which, from my experience in constructing the same, as well as in manufacturing flour, warrants me in saying that the Oregon Mill can and will do better work than any other Mill in the Valley.

EVERY SACK OF MY FLOUR WARRANTED "A NO. 1."

I have opened a

Flour and Feed Store

IN JACKSONVILLE.

On California street, opposite F. Ryan's new building. WM. J. ALLEN, Jacksonville, June 14, 1862. 2217

Harness and Saddlery.

THE undersigned would respectfully inform the citizens of Jackson and adjoining counties that he has on hand and will manufacture to order all kinds of Saddlery and Harness, such as

Heavy Drought Harness (long and short tog), Concord Harness, Buggy Harness (double and single), Spanish Saddles, trees and rigging complete; Ladies' Saddles, Jockey Saddles, Saddle-bags, Bridles, Surchales, Halters, Spurs, Currycombs, Whips, Whip-lashes, and all other articles usually found in a first-class stock of

SADDLERY.

ALL WORK WARRANTED.

Store in "Sentinel" Building, California street. HENRY JUDGE, Jacksonville, Oct. 22, '62. 41

IN THE CIRCUIT COURT of the State of Oregon, for the county of Josephine.

Action at Law to Recover Money.

WILLIAM MAHER vs. JOHN THOMAS and NORMAN PATTERSON.

To John Thomas and Norman Patterson: You are hereby notified that, unless you appear in the Circuit Court of Oregon, for Josephine county, on the first day of the term thereof, to be held on Monday, the 13th day of April, A. D. 1863, and answer the complaint in the above cause filed, the same will be taken for confessed, and the prayer thereof will be granted by the Court.

By order of Hon. P. P. PRIM, Judge.

R. B. MORGAN Plaintiff's Attorney, jan11tohap 4

GRAIN AND FAT HOGS FOR SALE.—The undersigned has on his farm, near Jacksonville, sixty head of fattened hogs, which he wishes to dispose of; also eight thousand bushels of Oats, Barley and Wheat, which he will sell for cash, or exchange for poor hogs.

M. HANLEY, Jacksonville, Feb. 11, '63. feb114f

NOTICE is hereby given to all persons indebted to me by note or Book account, to pay the same to my agent, JOSEPH JACOB, on or before the 15th February, 1863; otherwise the same will be placed in the hands of an attorney for collection.

JESSE ROBINSON, Per JOSEPH JACOB, Eagle Mills, January 25d, 1863.

CLOCKS, WATCHES, JEWELRY,

—AND—

FANCY ARTICLES

—AT—

NEUBERGER'S

NEW STORE!

Next Door to Sachs Bros.

J. NEUBERGER has stocked his new store with a large and valuable assortment of latest styles and patterns of SPRING AND WEIGHT CLOCKS.

SILVER WATCHES, DIAMOND JEWELRY, PEARL EMERALD, CAMEO SETS.

Together with a splendid lot of other JEWELRY,

Breast-Pins, Brooches, Ear-Rings, Finger-Rings, Lockets, Bangles, Claws, Bracelets, Sleeve Buttons, Necklaces, Watch-Chains, Chateaus and Scales.

Also, complete sets of incomparable Quartz Jewelry, manufactured from the richest and most beautiful specimens of Gold Hill and Fowler quartz.

In addition to the above, may be found at his store the best qualities of TABLE AND POCKET CUTLERY.

And, in short, a general variety of Nick-Nacks & Fancy Articles.

All of which will be sold at low rates and warranted.

REPAIRING.—Clocks, Watches and Jewelry repaired with promptness, and in a manner to guarantee satisfaction.

MAUFACTURED to order, any article of Jewelry, with neatness and dispatch.

Call and see his new stock, at his new store, on California street, next door to Sachs Bros., Jacksonville, Oregon.

Jacksville, Dec. 17, 1862. 47

REDUCTION OF PRICES

Stoves & Tinware

G. B. DORRIS

—AT HIS—

Stove and Tinware Shop, Third Street, between the Express Saloon and Dowell's Law Office, Jacksonville, Oregon.

Keeps constantly on hand the best patterns of COOKING STOVES, PARLOR STOVES, SALOON STOVES.

And every kind of Tin, Iron and Copperware.

Besides a great variety of Culinary articles, too numerous to mention.

Persons wishing anything in my line are respectfully invited to call and examine the quality and prices of my wares.

Every kind of JOB WORK done to order. My own ware repaired without charge.

GEORGE B. DORRIS, Jacksonville, Nov. 9, 1861. 43

UNION

LIVERY AND SALE STABLES.

Corner of California and Fourth streets. CLUGAGE & DRUM, Proprietors.

THESE STABLES are centrally located, and convenient to the Union Hotel. Horses and mules will be kept by the day or week, at moderate charges.

The proprietors have a number of fine RUGGIES AND CARRIAGES.

For one or two horses, to let on moderate terms. Also, good saddle horses and mules, which they will let to go to any part of the country, on reasonable terms.

Horses broke to the saddle or harness.

Animals Bought and Sold.

The proprietors pledge themselves to give satisfaction to all who may favor them with a call. Jacksonville, Ogn. Aug 31-1861

M. A. BRENTANO

Is daily in receipt of a large assortment of

Groceries & Provisions,

LIQUORS, WINES, CORDIALS, HARDWARE, GLASSWARE, And all kinds of

MINING TOOLS.

He recommends his large, new stock of CIGARS & TOBACCO, MATCHES, STATIONERY, CARDS,

Toy and Fancy Ware.

And a great many other articles too numerous to mention, all of which he will sell LOW FOR CASH.

Or in exchange for COUNTRY PRODUCE.

Jacksville, August 23, 1862.

BOOKS.—All the Standard Works for sale at the VARIETY STORE.