

THE OREGON SENTINEL.

Gently, Mother.

Gently, mother, gently
Glide thy little one,
'Tis a tollsome journey
It hath just begun:
Many a vale of sorrow,
Many a rugged steep,
Lie in its pathway—
And full oft 'll weep.
Oh! then, gently—gently.

Kindly, mother, kindly,
Speak in tender tones,
That dear child remember,
Echoes back thine own;
Teach in gentle accents,
Teach in words of love,
Let the softest breezes
Its young heart strings move—
Kindly, mother, kindly.

Wouldst thou have the setting
Of a gem most fair,
In a crown of beauty,
It were thine to wear,
Mother train with caution
That dear little one;
Guide, reprove, and ever
Let the work be done.
Kindly, mother—kindly.

A Picture.

On the road—the lonely road—
Under the cold white moon—
Under the rugged trees he strode—
Tired and shifted his weary load—
Whistled a foolish tune.

There was a stop then with his step—
A figure that stepped and bowed!
A long white knife that gleamed and shone,
Like a spider of daylight downward
screamed—
And the moon went behind a cloud.

But the moon came out so bold and good,
That the corn-cob wrecks and crowns,
Then raised his feathers in dewy mood,
And the brown owl called to his mate in
the wood.
That a dead man lay on the road.

TABLE OF STAMP DUTIES

(As established by Act of June 20, 1864)

Observations on Stamp Duties.
It is not lawful to receive an unstamped or improperly stamped instrument document or paper, and if received, such record shall be void and shall not be used in evidence, but the instrument document, and paper shall not be considered, to be deemed invalid and of no effect, and all such papers of an official nature issued or used by the officers of the United States government are exempt from stamp duty.
\$200 fine for keeping any taxable document without a stamp.
\$196 fine for paying, negotiating or offering in payment any unstamped draft or order.
\$16 penalty for not affixing stamp on copies, matches, sun pictures, &c.
\$50 penalty for removing and reusing any stamp or evade stamp duty.

Documents made to foreign countries, to be used in this, must be stamped as if made here; and the stamp must be affixed and canceled by the party to whom such documents are issued, or by whom they are used in this country.

No deed or mortgage of real estate shall be required to pay a stamp duty exceeding \$100.
Where land is sold subject to a mortgage, if the grantee assume payment of the mortgage, the stamp must be of whole value of the land; if grantee does not covenant to pay mortgage, the stamp must be appropriated to the consideration of the grant.

Income.
The Internal Revenue Law requires every person to pay income tax on all income for the past year over and above \$600 derived from any source whatever. The tax is five per centum on the first \$5,000, in excess over \$600, and ten per centum on the excess over \$5,000. Income should be made up for the entire year, from the first day of January to the last day of December, both days inclusive. The sooner this is made up after the expiration of the year, the more correct it will likely be. This statement should be made up in detail, showing the receipts and expenditures from different sources. From this statement, the assessor will be enabled to make up a correct income of all persons. This statement should be made to the U. S. Assessor on or before the 1st of May following.

Acknowledgement of deeds or other instruments Exempt.
Affidavit \$0.05

Agreement or appraisement, for each sheet 0.5

Assignment or transfer of mortgage, lease, or policy of insurance, or the renewal of any agreement, contract or charter, is subject to the same duty as original instrument

Bank Checks, drafts, orders, etc., at sight or on demand, for all sums of money exceeding \$10.

Bills of Exchange, (Inland) draft or order for the payment of any sum of money, and any promissory note, except bank notes is sued for circulation, or any memorandum, check, receipts or other written or printed evidence of money to be paid, on sums not exceeding \$100.

For every additional \$100, or fraction thereof

Bills of Exchange, (foreign) drawn in sets of three or more, for every bill of each set, where the sum does not exceed \$100 or its equivalent in foreign currency.

For every additional \$100 or fraction thereof

If drawn singly or in duplicates, same rates of duty as inland Bills of Exchange.

For any foreign port, on every bill of each set

Bill of sale of any vessel or part thereof, when the consideration does not exceed \$500.

For every additional \$500 or fraction thereof

Bill of sale of personal property.

Bill for indemnifying any person, where the sum does not exceed \$1,000.

For every additional \$1,000 or fraction thereof

Bill for due execution of duties of office.

Bond for deed or conveyance of land.

Bonds of any description, other than such as are required in legal proceedings, and such as are not otherwise charged.

Cards, playing, per pack, not exceeding in price 18 cents.

Over 18 and not over 25 cents per pack

Over 25 and not over 50 cents.

Certificates of loss, same as promissory note.

Certificates of deposit in bank, sum not exceeding \$100.

Sum exceeding \$100.

Certificates of stock in an incorporated company.

Certificates of credits in an incorporated company, for a sum not less than \$10 nor exceeding \$50.

Exceeding \$50 and not exceeding \$100.

For every additional \$1,000 or fraction thereof.

Certificate of damage or other damage issued by port warden or marine surveyor.

Certificates of any other description than those specified.

Certified transcripts of judgments, satisfaction of judgment, and of other papers recorded, and of papers on file, each contract, leakers.

Conveyance, deed, or other instrument conveying real property, the actual value of which exceeds \$100 and does not exceed \$500.

For every additional \$500 or fraction.

Dispatch, telegraphic, where the first ten words does not exceed 20 cents.

Exceeding 20 cents.

Documents made in foreign countries, power of attorney, deed, or other document, to be used in the United States, shall pay same duty as if issued in the United States.

Entry of goods or wares at the custom house, either for consumption or warehousing, not exceeding \$100 in value.

Exceeding \$100 and not exceeding \$500.

Exceeding \$500 in value.

Withdrawal of goods from bonded warehouses.

Insurance, marine, inland and fire where amount paid does not exceed \$100.

From \$10 to \$500.

Exceeding \$500.

Insurance, life, whose amount insured does not exceed \$1,000.

Exceeding \$1,000 and does not exceed \$5,000.

Exceeding \$5,000.

Leases of lands or tenements, where the rental value does not exceed \$500 per annum.

Exceeding \$500, for every additional \$500 or fraction.

Clauses or of guarantee of payment or trust or bonds additional.

Legal documents, will or other original, seal process, commenced in any court of law or equity.

Where amount claimed is a writ issued in a court not of record is \$100 or over.

Upon non-satisfaction of judgment, or garnishment for \$100 or over.

Appeals from justices' or inferior courts to court of record.

Warrants of distress, when amount of rent does not exceed 100.

When the amount exceeds 100.

Manifest for Custom House, entry or clearance of the cargo of any vessel not exceeding 500 tons.

From 500 to 600 tons.

Exceeding 600 tons.

Matches, 16 packages of 100 or less.

For every additional 100 in a package.

Mortgage of real or personal property for a sum not exceeding 100 and not exceeding 500 dollars.

For every additional 500 dollars or fraction.

Pawson's checks.

Passage ticket to a foreign port, costing not over 35 dollars.

From 35 to 50 dollars.

For every additional 50 dollars or fraction.

Patent Medicines, bitters, perfumery, cosmetics, etc., on each package retailing at not over 25 cents.

From 25 to 50 cents.

For every other purpose.

Photographs upon each picture, the price of which does not exceed 25 cents.

From 25 cents to 50 cents.

From 50 cents to one dollar.

For every additional dollar or fraction thereof.

Probate of will, or letters of administration, where the value of both real and personal estate does not exceed \$2,000 dollars.

For every additional 1,000 dollars or fraction thereof.

Bonds of executors, administrators, trustees and guardians.

Certificate of appointment.

Protest upon note, bill of exchange, check, draft, etc.

Promissory note for a sum not exceeding 100 dollars.

For every additional 100 dollars or fraction part thereof.

Renewal of promissory note subject to same stamp duty.

Quitclaim deed should be stamped "Conveyance," except when given as "release of mortgage," in which case it is.

Exempt.

Release, discharge, and satisfaction of mortgage.

Exempt.

Receipts for a sum exceeding 20 dollars.

Returns, Guagers, for quantity not exceeding 500 gallons.

Exceeding 500 gallons.

Returns, Measurers, for quantity not exceeding 1,000 bushels.

Exceeding 1,000 bushels.

Returns, Weighers, for weight not exceeding 5,000 pounds.

Exceeding 5,000 pounds.

Trust deed made to secure a debt, same as mortgage.

Conveying estate, same as conveyances.

Warehouse receipts for property or goods not exceeding in value 500 dollars.

From 500 to 1,000 dollars.

For every additional 1,000 dollars.

Warehouse receipts not otherwise provided for.

REGULAR DISPATCH LINE
— Between —

SAN FRANCISCO and UMPQUA.

THE following new and first-class vessels

will run regularly in the above line.

Schooner, W. F. Bowes . . . Hughes, Master.

Schooper, Pacific . . . Gage, Master.

Schooper, Noyo . . . Allen, Master.

We offer superior inducements to ship-

pers to Southern Oregon. For freight or

passage apply to

SHED & WRIGHT,

54, Stewart St., San Francisco.

CO TO THE CITY DRUG STORE

and buy Keady's Medical Discovery,

and lo! your boils, pimples, and all other

humors to which you are subject, take

their flight.

January 25, 1866.

JAN 27, 1866.

G TO THE CITY DRUG STORE

TOWN ELECTION.

THE ANNUAL ELECTION FOR TOWN OFFICES, five Trustees, a Treasurer, a Marshal, and a Street Commissioner, will be held on the FIRST TUESDAY OF MARCH next.

The polls will be open at the Town Recorder's Office, from ten o'clock A. M. until four o'clock P. M.

By order of the Board of Trustees,

J. S. HAYDEN, Town Recorder,

Jacksonville, Feb. 17, 1866.

1866. 1866.

SPRING TRADE,

For which we offer

100 CRATES ASSORTED CROCKERY.

200 CRATES DO. GLASSWARE.

In original packages, or re-packed

In lots to suit.

A COMPLETE ASSORTMENT OF

Seth Thomas's Clocks,

Especially adapted to the Oregon Trade.

ALSO THE

NEW HAVEN CLOCK, CO.,

— AND —

AMERICAN CLOCK COS.,

Goods, comprising one and eight day

WEIGHT, BRONZE, MANTLE.

And all sizes LEVER CLOCKS.

Exhibit \$100.

PLATED BRITANNIA

— AND —

PLAISISHED TIN WARE.

Especial attention is called to our

SUPERIOR QUALITY

Plated Ware.

Which we guarantee superior to any other

in the market.

COAL OIL LAMPS

And Lamp Stock in great variety.

Superior Table Cutlery,

In Pearl and Ivory.

We give special

attention to classes of goods suitable

TO STEAMER AND HOTEL USE

and are prepared to furnish cutlery

of the best class.

Your orders respectfully solicited.

HAYNES & LAWTON,

510 & 515 Sansom St. Cor Merchant,

San Francisco.

To Lewis Sisley, a Donation

Claimant in Ths. 38, S. R. 1 W;

Whereas, affidavits have been filed in this office setting forth substantially as follows: "That we were acquainted with Lewis Sisley, and the tract of land taken by him as a land claim under the provisions of the Act of Congress, usually known as the 'Homestead Law,' and we know from our own personal knowledge that the said Lewis Sisley did not reside on said tract of land for the period of four years, as required by law; and that he voluntarily abandoned said donation claim after a residence upon it of about eighteen months; that he is not now a resident of this county; and his present abode is not definitely known."

You are therefore, in pursuance of authority, hereby notified to appear at the Land Office in Roseburg, Oreg., on the 20th day of April, A. D. 1866, at 10 o'clock, A. M., then there to present testimony in support of your legal right to hold said claim.

Witness our hands at the Land Office, in Roseburg, Oreg., this 13th day of February, A. D. 1866.

JOHN KEL