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§ 24. When any collector discovers that too much property has been, through mistake, charged by the assessor, the collector may remit the excess of tax, and report the same with the list of illegal assessments; and all such lists shall contain a description of the property assessed illegally, in what the illegality consists, and the names of the persons concerned, and verified by affidavit, and filed with the clerk before it shall have any effect.

§ 25. If any collector shall die, or become unable from bodily infirmity, to perform the duties of his office, his successor, legally appointed and qualified, shall forthwith demand and receive, from the person in whose possession the same may be, the precept and duplicate of the assessment roll, as aforesaid, and shall immediately proceed to complete the collections, as commanded by said precept, and such collector shall be liable, under the provisions of this act, for the amount of the assessed taxes of his county, after deducting those which appear from the memorandums of the deceased, or the statements of the infirm collector, to have been collected, and the executors, administrators, heirs, devisees, and securities of the deceased collector, and the infirm collector, and his securities, shall be liable under the provisions of this act, for the amount of taxes collected by them severally, unless the same be paid over, as herein provided; and any person injured by the neglect of any deceased or infirm collector, to enter credits for taxes paid on the transcripts aforesaid, shall have redress by action on such collector's bond, for the damages thereby sustained; and if any person charged with the taxes on the transcript of the deceased or infirm collector, (no evidence being furnished to the successor of payment thereof, by, or on the part of such collector, deceased or infirm,) be able to produce a receipt for such taxes paid such prior collector, the successor aforesaid shall not be charged therewith, but shall take up such receipt, giving his own in lieu thereof, and return the same with said receipt, and the amount thereof shall be recovered as before provided.

§ 26. When the holder of any lawfully attested draft or scrip, in his own name, of a larger amount than his tax, is desirous of appropriating a part of such order to the payment of such tax, he is hereby authorized to apply to the clerk of the county court of the proper county, whose duty it shall be to give to the holder of such order, and in exchange therefor, two or more attested drafts or scrip, making together the same amount with the original, which shall be thereupon cancelled. And such clerk shall insert in every such instance that the same, with others, were so given in exchange to (naming the person) for such original draft or scrip, together with the number and amount of the same, and one of those given in exchange shall be for the amount of his tax, and shall appear on its face to have been intended for the payment thereof.

§ 27. No collector or other person doing county business shall, either directly or indirectly, purchase or receive in payment, exchange, or in any way whatever, any demand against his county, or any county or district, a claim allowed by the court, at any time during the period for which he may be elected, for a less amount than that expressed on the face of such order or demand against the county; and every person elected to county business, before entering upon the duties of his office, shall take an oath not to violate the provisions of this section. And any collector or other person doing county business, offending against the provisions of this section, on conviction thereof, upon indictment or presentment, shall be fined for every such offence in any sum not exceeding five hundred dollars.

§ 28. If any collector shall fail to make settlement of the taxes assessed at the time required by this act, it shall be the duty of the county court of the proper county, forthwith, to charge in the account against such collector, five per centum damages, on the amount of balance due from such collector, on account of such taxes for such delinquency; and unless the said debt and damages, and the interest thereon, be paid to the treasurer, as required by this act, the court shall, with due diligence, cause suit to be commenced upon such collector's bond, against him and his securities, for the debt and damages due as aforesaid, and the said amount shall bear interest from the day at which payment

thereof should have been made, at the rate of ten per centum per annum, until paid, and upon the trial of any such suit, the stated account of the collector, against whom the suit is brought, certified by the clerk of the court, as truly transcribed from the accounts current against such collector on the records of the court, authenticated by the county seal, shall be conclusive evidence of the amount against such collector and his securities; nor shall such collector, or his securities, be permitted to set off, or alledge in payment of such demand, any payment or claim of credit, unless the same has first been presented to the court, and been allowed or rejected by the court, or the same could not, by using due diligence, have been presented to the court for its determination thereon, to be had before trial of such suit.

§ 29. If any collector shall fail to return the precept and duplicate of the assessment rolls as hereinbefore directed, or shall make a false return thereto, the judgment upon the determination of such suits, against such collector and his securities, shall be for the full amount of the taxes as contained in the transcript of the assessment rolls aforesaid, together with the damages, commission, costs and charges, as hereinbefore provided, and of the amount of said taxes, the stated account of the court aforesaid in the several cases, shall be sufficient evidence; and it shall be the duty of the prosecuting attorney to aid the court in prosecutions under this act when requested, and to give advice and counsel concerning the revenue when requested by any officer concerned in the collection thereof; and it shall be the duty of all officers to give information to the grand jury of the proper county, of all frauds and offences against this act.

§ 30. Each collector may appoint as many deputies as he may deem necessary or proper, who shall be sworn, and possess the same power and authority as his principal; such collector being at all times responsible for his deputies; and should any deputy fail to pay over any monies collected by him as such, said principal is hereby authorized to proceed against him in the same summary manner as is provided for proceeding against collectors in like cases.

§ 31. If any officer shall neglect or refuse to perform any of the duties imposed upon him by this act, he and his securities shall forfeit and pay to the county not less than fifty nor more than one hundred dollars for each offence, besides all damages resulting in consequence of such violation of his duty, the said penalties to be adjudged within the limitations aforesaid, by the court before whom the adjudication shall be had, and to be recovered, with costs of suit, in an action to be brought upon the official bond of such officer.

§ 32. All bonds directed to be taken by this act, shall be made payable to the county court of the proper county, and all suits brought thereon shall be prosecuted in the name of said court, and if brought for the use or benefit of the territory, or by the direction and for the benefit of any person or persons, such suit shall be brought in the name of said court, on the relation of such party or parties aforesaid; and several rights may be prosecuted in the same suit on such bond, and one judgment entered thereon shall be no bar to other rights; but the county, territory, or any person having right thereto, may have the defendants to such judgment again summoned by *scire facias*, to show cause why execution should not be had on such judgment, for the debt, or damages supposed to be due, owing, or belonging to the party complaining, as often as such right may accrue.

§ 33. Any officer withholding the payment of any monies belonging to the county or territory, after the same shall be demanded or become due, shall be liable to pay five per centum damages, and twenty per centum interest per annum, from the date of such defalcation, to be recovered of such officer and his securities, or either of them, by action as in other cases; and the accounts in favor of the county or territory, in all cases of the trial against all and every person or persons, charged on the books of the court, and certified to be true by the clerk of said court, as above provided in case of collectors, and authenticated by the seal of said court, shall be evidence in all cases of debtors of the charge therein stated, to put the defendant upon his defence to the demand.

§ 34. That no merchant, store keeper, pedlar, company or corporation, shall hereafter

be permitted to vend, sell, or retail, at private sale, any goods, wares, or merchandise, without first having obtained a license for that purpose from the county court of the proper county in which such goods, wares, or merchandise may be offered for sale; for which he, or they, at the granting thereof, shall pay into the county treasury, for the use of such county, such sum as shall be assessed by the county court, not less than ten, nor more than fifty dollars, which license, when thus procured, shall authorize the applicant or applicants to whom the same may be granted, to vend, sell, and retail goods, wares and merchandise, in such county for the term of one year from the time of granting the same.

§ 35. It shall be lawful for the clerks of the county courts, in vacation, to grant a written permission to any applicant or applicants, to vend, sell and retail goods, wares and merchandise, as in the preceding section, until the next term of the court to be held after the granting of such permit, and for one year from the date thereof, if the said court at the said next term, shall, upon examination and consideration, approve the same; such applicant or applicants shall first pay into the county treasury, for the use aforesaid, such sum as the said clerk, in his discretion, shall direct, in conformity with the rate prescribed in the preceding section, and as shall be usual in similar cases, for each of which permits or licenses, when granted, the clerk shall receive one dollar, to be paid by such applicant.

§ 36. When a permission is granted by the clerk as aforesaid, it shall be the duty of the court, at the next term thereafter, to examine such permit, and to proceed, forthwith, to assess the amount of the tax to be paid in such case, as in the case of an original application; and if the tax, thus assessed, corresponds with the amount fixed by the clerk, as aforesaid, they shall cause a license to be issued to the applicant or applicants for one year, commencing with the date of the permit. If a greater sum shall be assessed than that fixed by the clerk, the applicant or applicants shall, forthwith, be required to pay over the residue to the county treasurer, under the penalty of forfeiting the amount already paid, and if having failed to do so, their permit shall be revoked; but if a less sum shall be assessed, it shall be the duty of the court to order a warrant to be drawn on the treasurer, in favor of such applicant or applicants, for the overplus, payable out of any money in the treasury not otherwise appropriated.

§ 37. If any store keeper, merchant, pedlar, company, or corporation, keep a store, or shall sell or retail any goods, wares or merchandise, without being duly authorized by a license or permit, as aforesaid, such person or persons, company or corporation, so offending, shall forfeit and pay any sum not exceeding one hundred dollars, nor less than ten dollars; to be recovered by action of debt, in the name of the county, for the use of the same, before any justice of the peace, or court of record having jurisdiction thereof; in all of which cases it shall be the duty of the sheriff, coroners, justices of the peace, and clerks of the several courts, and lawful for any other person or persons, in case of their neglect, to cause such offenders to be sued, and the suit or suits prosecuted to effect, and bail may be required in such cases, without affidavit, if the court or justice in their discretion, shall deem the same necessary to secure the county in the ultimate payment of any such penalty. And no person or persons applying for a license or permit, shall be entitled to the same until he, she, or they file with the clerk a receipt from the county treasurer, for the amount ordered to be paid, as provided in this act, and such receipt shall be charged in account against said treasurer on the books of the court.

§ 38. Any person who contumaciously refuses to give to the proper officer a correct list of all the property made subject to taxation by this act, in his possession, on the first day of February of each year, or then in his possession, if called upon before that time, upon his oath or affirmation, shall be deemed guilty of a misdemeanor, and fined a sum not exceeding one hundred dollars, to be ascertained and collected as other fines and forfeitures.

CERTIFICATE.

I, JOHN E. LONG, Secretary of Oregon Territory, do hereby certify that the foregoing

act, in relation to "Revenue," is an accurately printed copy from the original, truly and correctly revised by me, and now on file in my office. J. E. LONG, Sec'y.

A. Lawrence Lovejoy,
Attorney and Counsellor at Law and Solicitor in Chancery.

WILL practice in the Supreme and Circuit Courts of Oregon territory, and in the several County Courts.
Office, corner of Main and Second streets, Oregon City, Jan. 20, 1846. 1y1

Hat Manufactory,
Oregon City:

JOHN TRAVERS & WM. GLASER.
HAVING associated themselves together in manufacturing Hats at Oregon City, are now ready to supply their friends and customers with hats manufactured in Oregon. Although the profits are small, they confidently hope, by their prompt attention to business, to be able to furnish hats to the Oregon citizens at reduced prices.
Wool, beaver, otter, racoon, white, muskrat, mink, prairie wolf, and fox skins will be taken in exchange for hats.
February 5, 1846-10

NOTICE.
I HAVE in store, one box of medicine, shipped by Dr. Wm. B. Moffatt of New York, per barque Toulon, and consigned to Mr. John B. Rutter, Astoria. As I can learn nothing of Mr. Rutter, if said box is not claimed in two months from this date, it will be sold for charges. Any proceeds arising from same, after paying charges, will be remitted to the shipper.
P. W. PETTYGROVE.
Oregon City, Jan. 29, 1846. 3w1

Town Lots for Sale.
THE subscriber will offer for sale in a few days, a number of lots, situated on the lower part of the claim, lying on the Willamette river, and just at the foot of the Clackamas rapids. As the eligibility of this site for a town, has been attested by several distinguished men who have visited the river, and particularly by those having charge of the navigation, it would be unnecessary to say any thing further in its favor. The situation of the ground is dry, level, and at least ten feet above the highest water marks, and from the crossing of the Clackamas, where a bridge was built the coming season, an almost level road can be opened.
C. E. FICKETT.
City Hotel, Oregon City.
February 3, 1846-3d1

NOTICE.
THE subscriber has purchased out the stock of the Oregon Mining Company, and of the interest of the stockholders in the Territory. There will be no further calls on the owners of the same, nor will the subscriber be liable for the debts of the Oregon Mining Company. Old claims and bills will be settled with dispatch. The subscriber has no personal interest in mining, but is willing to sell at a reasonable price.
Terms of buying made known at the time.
GEO. ABERNETHY,
MANSON BEEBE.
Oregon City, January 27, 1846-10

Administrator's Notice.
ALL persons indebted to the estate of Ewing Young, late of Yam Hill, do hereby notice to be notified to make immediate payment, and the estate will not be liable for the same, as this is the last call, said estate having been ordered to be immediately closed up.
A. LAWRENCE LOVEJOY, Adm'r.
February 2, 1846-3w1

Plows! Plows! Plows!
\$10,000 Reward for every one to attend to his own business.
THE subscriber begs leave to inform the public at large, that he has established himself in the Blacksmithing in general, in Oregon City, where he will keep on hand an assortment of Plows, which cannot be surpassed in the States. Persons wishing to purchase plows, can be accommodated with them, finished or unfinished. Also, Patent Patch Forks, Hoes, Axes, and all kinds of machanic's tools. As the subscriber has had long experience in machinery, he feels himself competent to execute all kinds of mill work, shingle machines, and thrashing machines of the best approved patterns.
Gentlemen wishing to purchase any of the above articles, will do well to call and examine for themselves on Main street, Oregon City.
D. C. INGLIS.
February 19, 1846-2d1

Blacksmithing.
NELSON & McDONALD.
HAVING rented Mr. H. Birn's old stand in Multnomah City, on the west side of the Willamette river, are now ready to supply their friends and customers with all kinds of manufactured iron and steel. They have a large stock of assorted iron and steel on hand, which will enable them to supply all orders in their line with dispatch. They have now on hand a number of Diamond and Cary Plows of the best quality, axes, drawing knives, mortising chisels, and edge tools of all kinds, warranted to carry a good edge, or no charge. All of which will be sold at a moderate price for good pay.
Customers coming from the east side of the Willamette river to our shop for iron work, will be freed free of charge.
Feb. 19, 1846-10

Administrator's Notice.
ALL persons indebted to the estate of George W. Le Breton, deceased, are hereby requested to make immediate payment to the subscriber.
JNO. H. COUCH, Adm'r.
Oregon City, Feb. 19, 1846-2d1