

REGORM IN TAXATION.

There is a crying need in Oregon for a reform in the methods of the assessment and collection of taxes. The laws upon the statute books were enacted when the commonwealth was young, when different conditions existed among its people and when the matter of taxation had not become so burdensome as it now has.

The laws upon the assessment of taxes could be reformed by the adoption of the precinct assessor system, as is already in force in many of the states. The advantages of this system are many, among the principal ones of which are uniformity of valuation, the finding and assessing of all of the personal property, and the absolute impossibility of the escape of any real property from taxation.

In the matter of the collection of taxes there is great room for reform. Under the present laws the tax rolls of a county are turned over to the sheriff some time in February, and are supposed to be turned in delinquent on the first Monday in April, giving anywhere from thirty to sixty days for the collections on the tax rolls. These collections come at a time of the year when the people are the least able to pay them, and as a consequence, if the rolls were turned in delinquent as by law contemplated, there would be a large portion of the taxes in every county in the state turned in delinquent. It would simply be impossible to collect them in the time allowed by law.

A reform in this matter could be brought about very easily. In the first place taxes should be made payable in two installments. This would have the effect to make them easier paid and to make a much closer collection. Taxes are supposed to be for the current expenses of the county and state, and it would work no hardship upon either county or state to have those expenses paid in installments. One half of the taxes should be due and payable on the first of May of each year, and that half should become delinquent on the first day of July. The sheriff could then close his account at that time on the first half of the roll. After the first of July there should be a penalty of 8 per cent., or whatever the legal rate of interest is, upon the delinquent first half of taxes. The second half of the taxes should become due on the first day of November of each year, and should become delinquent on the last day of December. Then whatever property remained on the rolls delinquent should be sold for the delinquent taxes. This sale should be mandatory, and not at the discretion of the county court, sheriff, or other person. After sale a certificate should have about the same properties that it now has.

In the methods of making this sale there should be great reforms. The advertisement of the delinquent tax list setting forth the description of the property and the amount of taxes due should be all the service necessary. It makes no difference whom the property is assessed to, its the property that is to be sold, not the owner. Then the buyer, instead of bidding upon the whole property a lump sum should reverse his bid. For instance, a track of land of 160 acres be put up for \$40 taxes; A bids by saying that he will pay the taxes for one half of the tract, specifying which part he will take; B bids 40 acres, C bids 20 acres, and D bids 10 acres, and so on until the land is knocked off to the party that bids the taxes and expenses for the smallest portion of the tract.

With some such provisions and reforms as above set out the matter of the assessment and collection of

taxes could be greatly simplified, the taxes would be collected much closer, cutting down the huge delinquent roll that many counties are carrying, and would place this matter all on a reasonable business basis. One thing is certain; the present laws are burdensome to the counties of the state and render the collection of taxes, especially delinquent taxes, very difficult.

SPANISH IGNORANCE.

Some of the information published in the Spanish newspapers regarding the United States is distinctly new and original, as, for instance, the El Heraldo, of Madrid says: "All the troops of the Yankees are in the far western part of the country, many thousand miles from the Atlantic coast. There are only a few thousand men all told, and they are ill-paid and ill fed, and not willing to fight. To utilize this force it will be necessary to bring it to the eastern seaboard. There is but one railway by which it can be transported, and that is an old and poorly-constructed affair. At one place this railroad passes over Niagara Falls, a cataract, 1,000 feet high near Labrador. At last accounts the bridge at this place was in a very dangerous condition. It need not surprise no one to learn that some agency had made it still more so. It would serve the hateful pigs of Yankees right if their miserable army was thus doomed. Word has been received that the Indians are rising against the Yankees in Illinois, Ohio, and other places. The farmers are petitioning the Government to protect from the blood-thirsty savages, who are burning houses and killing on every side. News is brought to us that Buffalo Bill, a notorious outlaw, and leader of a band of halfbreeds, has risen against the American government, and is burning towns near his birthplace, New York. The Yankee president, Maggigny, committed suicide for fear the Spanish fleet would capture New York."

The four new coast defense vessels are to be the most formidable of their kind yet constructed. They will have a speed of 12 knots, 12 foot draught, 12-inch barbettes, 12-Hichburn inclined turrets, 12-inch guns, 12-inch armor, each of their twin screws will be driven by 1,200 horse power engines, and each vessel will cost \$1,250,000, and are to be completed within 12 months. Here is a combination of "twelves" that should win a dozen victories.

Col. W. J. Bryau and his regiment have been mustered into the United States army, and have reported ready for duty.

Persons troubled with diarrhoea will be interested in the experience of Mr. W. M. Bush, clerk of Hotel Dorrance, Providence, R. I. He says: "For several years I have been almost a constant sufferer from diarrhoea, and the frequent attacks completely prostrating me and rendering me unfit for my duties at this hotel. About two years ago a traveling salesman gave me a small bottle of Chamberlain's Colic, Cholera and Diarrhoea Remedy. Much to my surprise and delight its effects were immediate. Whenever I felt symptoms of the disease I would fortify myself against the attack with a few doses of this valuable remedy. The result has been very satisfactory and almost complete relief from affliction." For sale by O. O. Krogstad, druggist.

Everybody Says So.

Chamberlain's Candy Cathartic, the most wonderful medical discovery of the age, is pleasant and refreshing to the taste, acts gently and positively on kidneys, liver and bowels, cleansing the entire system, dispels colds, cures headache, fever, habitual constipation and biliousness. Please buy and try a box of C. C. C. to-day; 10, 25, 50 cents. Sold and guaranteed to cure by all druggists.

Dr. Miles' Heart Cure

Cures a Prominent Attorney.



M. R. C. PHELPS, the leading pension attorney of Belfast, N. Y., writes: "I was discharged from the army on account of ill health, and suffered from heart trouble ever since. I frequently had fainting and smothering spells. My form was bent as a man of 50. I constantly wore an overcoat, even in summer, for fear of taking cold. I could not attend to my business. My rest was broken by severe pains about the heart and left shoulder. Three years ago I commenced using Dr. Miles' Heart Cure, notwithstanding I had used no much patent medicines and taken drugs from doctors for years without being helped. Dr. Miles' Heart Cure restored me to health. It is truly a wonderful medicine and it affords me much pleasure to recommend this remedy to everyone."

Dr. Miles' Heart Cure is sold by all druggists under a positive guarantee, first bottle benefits or money refunded. Book on diseases of the heart and nerves free. Address, DR. MILES MEDICAL CO., Elkhart, Ind.

SHERIFF'S SALE.

NOTICE IS HEREBY GIVEN THAT BY virtue and authority of an execution and order of sale issued by the Circuit Court of the State of Oregon for the County of Lincoln, bearing date of June 14th, 1898, duly attested and under the seal of said court upon a decree and order of sale rendered and entered on the 8th day of April, 1898, in a suit therein pending wherein M. J. McFadden was plaintiff and Cornelia Kelsay was defendant, in favor of said M. J. McFadden, plaintiff, and against said Cornelia Kelsay, defendant, for the sum of One Hundred and Ninety-seven and 77/100 Dollars (\$197.77), with interest from the 8th day of April, 1898, at the rate of 8 per cent. per annum, costs and attorney's fees, inclusive, and accruing costs, and for the sale of the hereinafter described real property to satisfy the said amount stated in said execution judgment and order of sale: which execution is to me directed and delivered, and commands me to make the said sum of money, with costs and accruing costs, by the sale of the hereinafter described real property. And in pursuance thereof I, as such sheriff of Lincoln county, Oregon, will on

Saturday, the 16th day of July, 1898, at the hour of ten o'clock, a. m., of said day, at the Court house door in the city of Toledo, in said Lincoln county, will sell at public auction to the highest bidder for cash in hand, subject to redemption, all of the following described real property, to-wit: The southeast 1/4 of section 36; also the west 1/2 of the southwest 1/4; and the southeast 1/4 of the southwest 1/4 of section 31, township 11, south, range 9 west, Willamette meridian, Lincoln county, Oregon, containing 287 acres, more or less, together with the fence, improvements and appurtenances, and all the right, title and interest of the defendant and all persons claiming through or under her to satisfy the said decree execution and order of sale and the several amounts due thereon as above set forth, with costs and accruing costs.

Dated Toledo, Oregon, June 16th 1898. GEO. A. LANDIS, Sheriff of Lincoln County, Oregon.

Notice.

In the county court of the State of Oregon for the county of Lincoln. In the matter of the estate of Chauncey Fairchild, deceased.

NOTICE IS HEREBY GIVEN THAT THE undersigned has been appointed by the County Court of the State of Oregon, for Lincoln county, administrator of the estate of Chauncey Fairchild, deceased. All persons having claims against said estate are hereby notified to present the same to me at Siletz within six months from date of this notice.

Dated at Siletz, Oregon June 27, 1898. JOHN BROWN, Administrator of the estate of Chauncey Fairchild, deceased.

Citation.

In the county court of the state of Oregon, for the county of Lincoln. In the matter of the estate of James Hamar, deceased: To Henry Hamar, John Hamar, Dave Hamar, Charles Hamar, Mrs. Sarah Dixon, James C. Dixon, Lulu Casteel, Clara Kisor, Sada Dixon, Ernest Dixon, Tillie Riggs, Chester Riggs, Gladys Riggs, D. Bruce Hamar, Maud Hamar, Clydell Hamar, Greeting:

IN THE NAME OF THE STATE OF OREGON, I, the undersigned, do hereby cite and require to appear in the County Court of the state of Oregon, for the county of Lincoln, at the Court room there of, at Toledo in the county of Lincoln, on Saturday the 20th day of August, 1898, at 10 o'clock, in the forenoon of that day, a day especially fixed by the Judge of this court for that purpose, then and there to show cause, if any exist, why an order of sale of the real estate, of said estate, should not be made, as in the petition prayed for, to-wit: Northeast 1/4 of northeast 1/4 of section 2, township 11 south, range 8 west, also all land lying north of above described real property and up to the county road leading from Corvallis, Oregon, to Yaquina Bay, and which lie in section 33 two 10 south, range 11 west, also northeast 1/4 of northwest 1/4, northeast 1/4 of northeast 1/4 of the southeast 1/4 of section 35, two 10 south, range 8 west, also northwest 1/4 and northwest 1/4 of the southwest 1/4 and southwest 1/4, except a strip 12 rods wide off of the west side of said last mentioned 40 acres, in section 36, two 10 south, range 8 west, save and except 107 acres heretofore sold, also northwest 1/4 of northeast 1/4, and northeast 1/4 of the northwest 1/4, or lots 2 and 3, section 4, township 11 south, range 8 west.

Witness, the Hon. J. F. Stewart, Judge of the County Court of the State of Oregon, for the county of Lincoln with the seal of said Court affixed, this 15th day of July, A. D. 1898. Attest: J. H. Lutz, Clerk.

Notice of Final Settlement.

In the County Court of the State of Oregon, for the County of Lincoln: In the matter of the estate of Christopher Arndt, deceased. Notice is hereby given that J. A. Hall the undersigned administrator of the estate of Christopher Arndt, deceased, has filed his final account as administrator of said estate in the County Court of the state of Oregon, for the County of Lincoln, and by the order of said court, Monday, the 1st day of August, 1898, at the hour of 10 o'clock a. m., has been set for hearing all objections to said final account, and for the settlement of the same. Dated this 8th day of July, 1898. J. A. HALL, Administrator of the estate of Christopher Arndt, deceased.

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