

## Lincoln County Leader.

CHARLES F. SOULE, } PROPRIETORS.  
ADA E. SOULE, }

### Official County Paper.

Entered at the postoffice at Toledo, Oregon, as second-class mail matter.

| SUBSCRIPTION RATES |        |
|--------------------|--------|
| One Year           | \$1 50 |
| Six Months         | 75     |
| Three Months       | 50     |

### The Taxing of Timber Lands.

It has been said that all taxes should be uniform and just, and that there should be no taxation without representation. We believe the code provides, among other things, that the county assessor should assess all property at its actual cash value, and that he is obliged to take a solemn and binding oath to comply with this statute. The tax question like the road question in Lincoln county is, at the present time, a very interesting question for our citizens to consider, as the county is getting into debt a little deeper every year. In view of these facts, it might not be out of place for us to air our opinions a little upon this all important question.

In Lincoln county there is over 100,000 acres of good timber lands which will average from two to eight million feet on the quarter section. The patents on some of these lands have not yet been filed. But a large portion of it is subject to taxes and as a matter of fact the county assessor could not cruise out and go over this land and get sufficient knowledge to make an equitable assessment during his two years of office, if he put in every day of his time. And any assessment that he may make of these lands without first visiting them would be an unjust assessment, from the fact that one quarter section of timber land might have 7,000,000 feet, while another quarter section adjoining might have only 1,000,000 feet. In the past there has been but little difference made in assessing timber and grazing lands, the assessment being from \$1.25 to \$2 per acre for grazing lands and from \$1.50 to \$3 per acre for timber lands.

Although we will venture the assertion that there has never been an assessor in Lincoln county who has examined even one quarter section of timber land, or who could give the actual amount of timber on any forty acre tract of timber land in Lincoln county. We would suggest that if the county court would employ two or three competent timber cruisers and start them to work and have them cruise out and make an actual examination of each quarter section of timber land in this county, that it might be done by the time another assessment would be made. This would probably cost the county \$2500 or \$3000, more or less, but the information to the county as a tax proposition would be worth thousands of dollars. Besides the data could be published as reliable information and would do more toward advertising the timber resources of our county than hundreds of dollars worth of unreliable advertising. From a visit to the county assessor's office we have ascertained that \$3.50 per acre is the average assessment placed on timber lands, and as a matter of fact we know that there is a great deal of timber land at this time to which title has been acquired, and the owners have refused \$10 per acre, cash. If this be true and the assessor would assess them at \$5 or \$6 per acre, on the basis of one half of the cash valuation of the land as we understand he values all land and property on this basis, it would increase the assessment roll several hundred thousand dollars. This would increase the cash receipts of Lincoln county for the first year a sufficient sum to pay all the cruising and the assessor's bill besides, and at the same time the assessment would be made on actual figures and in case of contest would hold in law.

B. F. JONES.

### Bids Wanted.

Notice is hereby given that sealed bids will be received by the County Court up until 10 o'clock, Wednesday, the 5th day of August, 1903, for the building of the bridge known as the East Needham Bridge; at the same time, the County Court will receive sealed bids for the making of a fill in place of said bridge, said court reserving the right to accept either the fill or the bridge. The plans and specifications of both fill and bridge can be seen at the clerk's office. In compliance with section 53, Road Laws of 1903, each bidder will be required to deposit with his bid five per cent of the amount of his bid. The said court reserves the right to reject any and all bids.

By order of the County Court.  
IRA WADE, County Clerk.

## REDUCED EXCURSION RATES

### To the Seaside and Mountain Resorts for the Summer.

On and after June 1, 1903, the Southern Pacific, in connection with the Corvallis & Eastern Railroad will have on sale round trip tickets from points on their lines to Newport, Yaquina and Detroit at very low rates, good for return until October 10, 1903.

Three day tickets to Newport and Yaquina, good going Saturdays and returning Mondays are also on sale from all East Side points Portland and Eugene inclusive, and from all West Side points, enabling people to visit their families and spend Sunday at the seaside.

Season tickets from all East side points Portland to Eugene inclusive, and from all West side points are also on sale to Detroit at very low rates with stop over privileges at Mill City or any point east enabling tourists to visit the Santiam and Breitenbush as well as the famous Breitenbush Hot Springs in the Cascade Mountains, which can be reached in one day.

Season tickets will be good for return from all points until October 10th. Three day tickets will be good going on Saturdays and returning Mondays ONLY. Tickets from Portland and vicinity will be good for return via the East or West side at option of passenger. Tickets from Eugene and vicinity will be good going via the Lebanon Springfield branch, if desired. Baggage on Newport tickets checked through to Newport; on Yaquina tickets to Yaquina only.

S. P. trains connect with the C. & E. at Albany and Corvallis for Yaquina and Newport. Trains on the C. & E. for Detroit will leave Albany at 7:00 a. m., enabling tourists to the Hot Springs to reach there the same day.

Full information as to rates, time tables, etc., can be obtained on application to Edwin Stone, manager C. & E. R. R., Albany; W. E. Coman, G. P. A., S. P. Co., Portland, or to any S. P. or C. & E. Agent.

Rate from Toledo to Newport \$1.10. Three day rate from Toledo to Newport, \$1.00.

### NOTICE FOR PUBLICATION.

Land Office at Oregon City, Oregon, July 11, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the Register and Receiver at Oregon City, Oregon, on August 29, 1903, viz:  
William L. Wells, H. E. No. 14522 for the ne 1/4 sec. 9, twp. 8 s., r. 9 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
G. W. Whitehorn, F. A. Finseth, Lee Smith and Jacob L. Condon all of Sugarloaf, Oregon  
ALGERNON S. DRESSER, Register.

### Call for City Warrants.

Notice is hereby given that I have funds on hand to pay all outstanding warrants against the city of Toledo up to and including No. 535, dated November 5, 1901. Interest on same ceases after this date.  
G. L. GRAY, Treasurer.  
Dated July 24, 1903.

### WANT A PIANO?

I am agent for the Soule Brothers Co. of Portland and can sell you a fine piano (20 styles to select from) or an organ, either Estey or Chicago Cottage, at a lower price than can be obtained from any other firm on the coast.

Will also supply you with any other musical instrument you may want. Call and inspect pianos now on hand. GEO. A. LANDRETH.

That tailor first door south of the barber shop is always busy. He guarantees a perfect fit on every garment and is thoroughly up-to-date. Prices reasonable.

### A FREE PATTERN

Your own selection to every subscriber. Only 50 cents a year.

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A gem: beautiful colored plates; latest fashions; dressmaking economies; fancy work; household hints; fiction, etc. Subscribe today, or send for latest copy. Lady agents wanted. Send for terms.

**McCALL'S BAZAR PATTERNS**

All Seams Allowed and Perforations show the Mending and Sewing Lines.

Only 10 and 15 cents each—none higher. Ask for them. Sold to nearly every city and town, or by mail from

**THE McCALL CO.,**

113-115-117 West 31st St., NEW YORK.

### NOTICE OF FINAL SETTLEMENT.

In the matter of the estate of the heirs of Melissa Montgomery, deceased.  
Notice is hereby given that the undersigned, as guardian of the estate of the heirs of Melissa Montgomery, deceased, has filed in the county court of Oregon, for Lincoln county, his final account as administrator of said estate, and that on the 3d day of August, 1903, at the hour of 10 o'clock a. m. thereof, has been fixed by said court as the time for hearing objections to said report and the settlement thereof.

C. E. MONTGOMERY,  
Guardian of the estate of the heirs of Melissa Montgomery, deceased.  
Dated at Toledo, Oregon, this 26th day of June, 1903.

### NOTICE FOR PUBLICATION.

United States Land Office Oregon City, Or. May 12th 1903.  
Notice is hereby given that in compliance with the provisions of the act of Congress of June 3, 1878, entitled "An act for the sale of timber lands in the States of California, Oregon, Nevada and Washington Territory," as extended to all the public land States by act of August 4, 1892, Florence R. Fitch, of Needles, County of San Bernardino, State of California, has this day filed in this office his sworn statement No. 6137, for the purchase of the sw 1/4 of section No. 14 in township No. 12 s., range No. 10 w., and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish his claim to said land before Ira Wade, county clerk, at Toledo, Oregon, on Friday, the 7th day of August, 1903.

He names as witnesses: William Reidey, Geo. Myers, and Evelyn A. Wellman, all of Toledo, Oregon, and P. A. Correll, of Albany, Oregon.

Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 7th day of August, 1903.

ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

Land Office at Oregon City, Oregon, June 27, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the County Clerk of Lincoln county at Toledo, Oregon, on August 14, 1903, viz:  
Charles M. Brown, H. E. No. 12902, for the ne 1/4 sec. 25, twp. 9 s., r. 10 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
Charles F. Soule, William Soule, John Adams and Fred Stanton all of Siletz, Oregon.  
ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

United States Land Office, Oregon City, Or. July 11, 1903.  
Notice is hereby given that in compliance with the provisions of the act of Congress of June 3, 1878, entitled "An act for the sale of timber lands in the States of California, Oregon, Nevada and Washington Territory," as extended to all the public land States by act of August 4, 1892, Ida E. Dickinson, of Montavilla, County of Multnomah, State of Oregon, has this day filed in this office her sworn statement No. 6215, for the purchase of the ne 1/4 of nw 1/4, and sw 1/4 of nw 1/4 and nw 1/4 sw 1/4 of section 15 in township 12 south, range 10 west, and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish her claim to said land before the Register and Receiver at Oregon City, Oregon, on Monday, the 5th day of October, 1903.

She names as witnesses:  
O. R. Altree of Toledo, Oregon, W. E. Purdy, Charles Koonst and Teckla J. Koonst all of Montavilla, Oregon.  
Any and all persons claiming adversely the above described lands are requested to file their claim in this office on or before said 5th day of October, 1903.

ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

United States Land Office, Oregon City, Or. July 25, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the County Clerk of Lincoln county at Toledo, Or., on September 14, 1903, viz:  
Samuel C. Norton, H. E. No. 13038, for the ne 1/4 of ne 1/4, nw 1/4 of sec. 3, Twp. 9 s., r. 10 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
L. C. Powell, One, Oregon, Samuel Center, Toledo, Oregon, George Rowland, Everett, Wash., and W. S. Hall, Siletz, Oregon.  
ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

Land Office at Oregon City, Oregon, May 7, 1903.  
Notice is hereby given that in compliance with the provisions of the act of Congress of June 3, 1878, entitled "An act for the sale of timber lands in the States of California, Oregon, Nevada and Washington Territory," as extended to all the public land states by act of August 4, 1892, Mrs. Evelyn A. Wellman of San Francisco, county of San Francisco, State of California, has this day filed in this office her sworn statement No. 6130, for the purchase of the se 1/4 of nw 1/4 and ne 1/4 of sw 1/4 and nw 1/4 of sec. 15 in township 12 south, range 10 west and will offer proof to show that the land sought is more valuable for its timber or stone than for agricultural purposes, and to establish her claim to said land before Ira Wade, County Clerk of Lincoln county, at Toledo, Oregon, on Thursday, the 6th day of August, 1903.

She names as witnesses:  
Charles R. Wellman and Benjamin Lent both of Needles, California, E. A. Correll of Albany, Oregon, and William J. Reidey of Toledo, Oregon.

Any and all persons claiming adversely the above-described lands are requested to file their claim in this office on or before said 6th day of August, 1903.

ALGERNON S. DRESSER, Register.

### Notice to Creditors.

To whom it may concern:  
I have this day sold out my business at Lutjens Oregon to U. S. Holgate who will collect all accounts due, and pay all just claims against the same.  
J. HOLGATE.  
Lutjens, Or., July 3 1903,

THOS. LEESE,  
President.

J. C. DUDLEY,  
Vice President.

WM. SCARTH,  
Cashier.

## Lincoln County Bank

Responsibility \$75,000

Transacts a General Banking Business

Interest Paid on Time Deposits

Exchange Sold on All Points

State, County and School Warrants Bought

### Principal Correspondents:

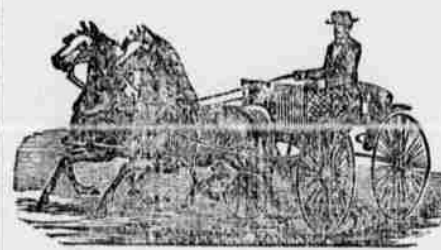
PORTLAND—Canadian Bank of Commerce, London and San Francisco Bank, Ltd.

SAN FRANCISCO—London and San Francisco Bank, Ltd.

NEW YORK—J. P. Morgan & Co.

CHICAGO—First National Bank.

LONDON, ENG.—London and San Francisco Bank, Ltd.



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GOOD RIGS and well-broken saddle horses. Special attention given to Traveling Men. Horses boarded by day, week or month

### CITY DRAY IN CONNECTION

### DAILY STAGE TO AND FROM SILETZ

Leaves Toledo at 7:30 a. m. Arrives at Siletz at 10:50 a. m.  
Leaves Siletz at 12:40 p. m. Arrives at Toledo at 4:00 p. m.

### NOTICE FOR PUBLICATION.

Land Office at Oregon City, Ore., July 25, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the Register and Receiver at Oregon City, Oregon, September 11, 1903, viz:  
Ray Goodrich H. E. No. 14339 for the sw 1/4 sec. 21, twp. 8 s., range 9 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
Warren Wright, Falls City, Or., John Larsen, Thomas Wright and Arthur J. Payne all of Rocca, Or.

ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

Land Office at Oregon City, Oregon, July 25, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the Register and Receiver at Oregon City, Oregon, on September 11, 1903, viz:  
John Larsen H. E. No. 14413 for the nw 1/4 of sec. 27, twp. 8 s., range 9 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
Warren Wright, Falls City, Oregon, Ray Goodrich, Thomas Wright and Arthur J. Payne all of Rocca, Or.

ALGERNON S. DRESSER, Register.

### NOTICE FOR PUBLICATION.

Land Office, Oregon City, Ore., July 25, 1903.  
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim that said proof will be made before the Register and Receiver at Oregon City Oregon, on September 11, 1903 viz:  
Peter W. Britts, H. E. No. 14336 for the sw 1/4 sec. 27, twp. 8 s., range 9 w.  
He names the following witnesses to prove his continuous residence upon and cultivation of said land, viz:  
John Larson, Gust Olsen, Theodore Farrington and William D. Rales all of Rocca, Oregon  
ALGERNON S. DRESSER, Register.

### CONTEST NOTICE.

Land Office at Oregon City, Oregon, July 11, 1903  
A sufficient contest affidavit having been filed in this office by James C. Hunsucker, contestant, against Homestead entry No. 12227, made June 10, 1893, for the ne 1/4 of sw 1/4, sw 1/4 of sec. 4, and lot 7, section 18, township 12 s., range 11 w., by G. J. Emerson contestee, in which it is alleged that contestant is well acquainted with said tract of land and "knows the present condition of the same; also that said G. J. Emerson has wholly abandoned said claim for the last two years and over, and every since has remained away from said land and that said alleged absence from the said land was not due to his employment in the army, navy or marine corps of the United States as a private soldier, officer, seaman or marine, during the war with Spain, or during any other war in which the United States may be engaged," said parties are hereby notified to appear, respond and offer evidence touching said allegation at 10 o'clock a. m. on August 19, 1903, before the County Clerk of Lincoln County, Oregon, at Toledo, Oregon, and that final hearing will be held at 10 o'clock a. m. on September 1, 1903, before the Register and Receiver at the United States Land Office in Oregon City, Ore.

The said contestant having, in a proper affidavit, filed June 30, 1903, set forth facts which show that after due diligence personal service of this notice can not be made, it is hereby ordered and directed that such notice be given by due and proper publication.  
Geo. W. Bruze, Register.

WM. GALLOWAY

G. L. HEDGES

## HEDGES & GALLOWAY

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