

# BAR GLASSWARE

Best Assortment Ever Brought to Astoria.

No need to send away for the finest outfits. We keep them in stock. Let us figure with you.

## A. V. ALLEN

### TAKES THE DEVIL

Menz's Statue of Beelzebub Removed For Debit.

### THE OWNER MAKES PROTESTS

Man Had the Statue to Devil Erected in His Yard Two Months Ago—Caused Great Sensation—Cannot Pay For the Image.

Chicago, Dec. 27.—A dispatch to the Record-Herald from Detroit says:

Lugged away in an old cart yesterday, Herman Menz's statue of the devil now is being guarded by a constable. The image was set up two months ago by Menz and created a sensation. Menz is not a believer in the deity and wrought the statue to symbolize his feeling as to the future.

A constable with a writ of replevin called at the home of the old Germany stonecutter and levied on the idol. The

## CHRISTMAS SLIPPERS

A FULL LINE.

Best Make of Shoes on the Market.

## S. A. GIMRE,

543 Bond Street Opp. Ross Higgins & Co.

**PALE BOHEMIAN LAGER BEER**  
Brewed and aged under sanitary conditions

The Health-Building qualities of PALE BOHEMIAN LAGER BEER are unexcelled. Thus it becomes at once a satisfactory table drink and a valuable tonic in the sick room.

Easily kept, when purchased IN BOTTLES from our agents.

On draught at the leading Cafes.

**NORTH PACIFIC BREWING CO., ASTORIA, OREGON.**

### HAIR NATURALLY ABUNDANT.

When It Is Free of Dandruff, It Grows Luxuriantly.

Hair preparations and dandruff cures, as a rule, are sticky or irritating affairs that do no earthly good. Hair, when not diseased, grows naturally, luxuriantly. Dandruff is the cause of nine-tenths of all hair trouble, and dandruff is caused by a germ. The only way to cure dandruff is to kill the germ; and, so far, the only hair preparation that will positively destroy the germ is Newbro's Herpicide—absolutely harmless, free from grease, sediment, dye matter or dangerous drugs. It allays itching instantly; makes hair glossy and soft as silk. "Destroy the cause, you remove the effect." Sold by leading druggists. Send 10c. in stamps for sample to The Herpicide Co., Detroit, Mich.

Eagle Drug Store, 351-353 Bond St., Astoria, Ore.  
Sole Drug Store, 549 Com. St., T. F. Laurin, Prop. "Special Agent."

## DIRECT TAXATION

Frank T. Wrightman's Logical Arguments Thereon.

### DECLARES IT VITAL ISSUE

Resolutions of Farmers' Congress on This Important Phase of Popular Government—Interesting Interview With Candidate for State Secretary.

(Interview with F. T. Wrightman.)

The following resolutions adopted by the farmers' and shippers' congress, held under the auspices of the Willamette Valley Development League, at McMinnville, Ore., November 11, 1905, have been submitted to me for an opinion: "Resolved, that we as land owners and business men in mass convention assembled against the continuance of the present system, and as we sincerely believe the present system is an unjust one to the producers and owners of farms, homes and personal property who produce and own the tangible wealth of the state.

"Resolved, that at least one-half of the state revenue should be derived from indirect sources and intangible property of corporations and gross earnings of the same, inheritance taxes, income taxes, taxes on stocks and bonds.

"Resolved, that taxation should be extended in that direction so as to reduce the direct taxes for state purposes to not over three mills per annum, and that all revenues required above that limit be obtained by indirect taxation along the lines above indicated.

"Resolved, that the taxation committee of the Willamette Valley Development League be requested to prepare a tax code, embodying the spirit of these resolutions to the end that instead of the tangible property of the state paying five-sixths of the State taxes and the intangible property one-sixth, that the burdens be equally divided between direct and indirect taxation, and that such bill when approved by the committee and officers of the league be and the same be submitted to the people by the initiative."

The question of revenue for the support of governments, national, state, county and municipal, has always been one which has taxed the brains of our law makers. That taxation in order to be just must be equal is undisputed, and upon this basis or foundation all revenue laws, or laws for the support of our government should and must be drawn.

It has been found practicable and resulted satisfactorily to the people that the raising of revenue for the support of our national government be kept separate and apart from, and raised in other and different ways than that of our state revenues, and it is the opinion of many that were it possible to separate the manner of raising the revenue for support of the state government from that of counties and municipalities, the same or better results would accrue. The present system of computation of state tax due from each county, upon a proportion that a five-year average of the amount of expenditure of each county for said period bears to the total amount of expenditures in all the counties of the state, is unfair, as in counties which happen to have extravagant administrations or counties which are required to build public buildings or other public improvements, except roads, the tax payers of such counties are penalized therefore by having to pay a greater amount of the state tax, in addition to increased local taxes, than a county where the administration is more conservative and its public buildings are already erected, although the last named county may be far more wealthy in values of property.

Under the old law where the amount of state tax paid by each county was estimated from the total value of taxable property, as shown by the assessment of the counties, great injustice resulted in counties whose assessor returned a just and true assessment of the values of property in the county, for the reason that many county assessors, in order to reduce the amount of state taxes due from his county, would assess property at a very low figure, often as low as one-fourth of its true value, and only the tangible property of the county assessed. These are the reasons that a man is required to pay as much or more taxes on a little home, which only a roof for himself and family, than does a wealthy corporation whose business in the county

amounts to thousands of dollars each month, and are only some of the outrages and inequalities of the above systems.

The foregoing shows how necessary it is that some way or means be devised by which the state revenue and local revenue should be separated. All property tangible and intangible should bear its just proportion of the burden, either by direct or indirect methods. And I believe it possible for laws to be enacted whereby the revenue necessary for state government can be raised by indirect methods from intangible properties, and direct taxes will only be necessary for county and municipal purposes, levied upon tangible property, and thus obviating competition-between counties in regard to state tax paid.

The taxpayer in giving his property to the assessor places a very different value thereon than he would if he were listing it for sale, for the reason, he fears the high rate. Take away the danger of this high rate and the assessed value of properties will go up in every county of the state.

The first question an immigrant asks when looking for a location in our state is, "What is your rate of taxation?" And when you inform him that it is three or four per cent he does not take into consideration that the property is only assessed at about one-fourth of its real value, but is intimidated in the matter by the high rate. Take away this danger or possibility of a high rate and in Marion county instead of having an assessment roll of ten million dollars and a rate in the city of Salem of four per cent, we would have an assessment roll of forty million dollars (which is nearer the true value of Marion county properties) and a rate in the city of Salem of one per cent. This rate would be still less if the levy was for county and municipal purposes only and the state taxes raised from other sources. The result in the eyes of a man who wishes to invest is obvious.

The intangible properties of the State of Oregon are of almost inestimable value, but an examination of our assessment rolls will show that such property is not listed and does not bear any portion of the burden of taxation.

The States of New York, Pennsylvania, New Jersey and other of the older States have laws whereby the indirect taxes almost pay and in some States pays the entire state revenue.

The inherent tax law and the corporation license law, enacted by the Oregon legislature in 1903, are steps in the right direction, and proper legislation along the lines set forth in the resolutions of the farmers' and shippers' congress will eventually result in the entire state taxes being raised from indirect sources, and franchises and other property of like character will bear a just proportion of the tax burden of the State.

### MORE COMFORT THAN EVER.

On Sunday, December 17th, the Denver & Rio Grande railroad will inaugurate a daily line of standard and tourist sleeping cars between Denver and Los Angeles in connection with the new Clark road. Both cars will leave Denver daily at 9:30 a. m., and arrive at Salt Lake City at 1:35 p. m., the next day. At this point the cars will be held over until midnight, thus allowing through passengers the privilege of a stop-over of ten hours and a half in Salt Lake City. Eastbound, these cars will leave Los Angeles at 8 p. m., and arrive at Salt Lake City at 6:30 a. m., second morning where they will remain over until 3:50 p. m., thence to Denver where they will arrive at 4:20 the following afternoon. This stop-over at Salt Lake City of the regular line of sleeping cars promises to be an attractive feature for transcontinental travelers.

## Pears'

"The pale complexion of true love" assumes a warmer tint by the use of Pears' Soap.

Sold all over the globe.

## A Keen Appetite

and a healthy stomach indicate an active Liver, which is enjoyed by all who use Beecham's Pills. They insure strong digestion, sweet breath and sound sleep. No other remedy is as good as

## Beecham's Pills

Sold Everywhere. In boxes 10c. and 25c.

One Piano Ticket With Every \$2.50 Purchase

# A GOOD TURKEY

with proper dressing and

# A GOOD OVERCOAT

properly lined and sewed

THAT BRINGS

## HEALTH and HAPPINESS

TO THE AVERAGE MAN.

# Herman Wise

ASTORIA'S RELIABLE CLOTHIER

## Hints For The Holidays

DON'T DELAY—BUY TODAY.

There are only a few more days left. Our Fine Leather Goods, Pictures, Books, Toilet Sets, and Novelties, Japanese Brasses, Burned Wood and Leather, Fountain Pens, Cards and Calendars, as well as our Silver, Gold, Glass and Metal ware afford a great variety to select from—Enough Clerks—You need not wait.

# J. N. GRIFFIN

BOOKS STATIONERY MUSIC

## FISHER'S OPERA HOUSE

L. E. Selig, Lessee and Manager

### Monday, January 1st

A New Year's Attraction.

The Greatest Play of a Decade

# "A Jolly American Tramp"

By the Author, "A Poor Relation," "Peaceful Valley," etc.

A SPLENDID TRIUMPH OF AMERICAN DRAMATIC GENIUS.

Laughter Beyond Possible Parallel! Thrilling, Intriguing, Entirely Novel! Replete with the Most Unique and Sensational Situation!

SPLENDID COMPANY. GRAND PRESENTATION.

Possessing all the Elements of Popularity.

Admission: Reserved seats, 50 cents; gallery, adults, 35 cents; children, 25 cents. Seat sale opens Saturday morning at Hoefler's book store.

## First National Bank of Astoria, Ore.

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Capital and Surplus \$100,000