

East Oregonian Branch Office. From Eastern Oregon are cordially invited to call at the East Oregonian office when in Portland, and make headquarters at home. The office is in the building on Third street, between Union and Stark. Files of the East Oregonian, Portland papers, and other Oregon and Washington territory papers are kept for the accommodation of our readers, and there is a telephone in the office all day.

To Business Men. Dollars in gold coin will be paid on the 1st of 1889, to the firm or individual who, during the year 1888, expended the most money in advertising in the columns of the Daily and Weekly EAST OREGONIAN.

CONGREGATIONAL CHURCH. Block and lack of the E. O. Building. Webb and Johnson streets, Sunday at 11 a. m. and 7:00 p. m. Sunday at 10 p. m. Mid week prayer-meeting, Wednesday, 7:30 p. m. Cordial welcome to all who desire to be connected with either of the churches. Seats free. GEO. H. LEE, Pastor.

BREVITIES.

25 cents at J. F. Robinson's. \* Meals at all hours at the French restaurant, J. W. Stanfield, proprietor. \* Past Masters, A. F. & A. M., are held to meet this evening at Masonic hall 7 o'clock.

Ankeny has been employed in the shop of J. F. Robinson, and commenced work to-morrow.

Good canvassers wanted for East Oregonian. Will pay good salary or commission. Address "K," this office.

A very small audience greeted the "lighter" last evening. He is quite an accomplished wizard.

Furnish took a Mongolian below for night for selling whisky to In- and returned on this morning's train.

meadow hay in any quantity can be secured by calling on James A. Howard at the office of the Empire Company.

Street is being graded in front of Wheeler block, rubbish is being hauled away and soon the street will be like something.

Officers of Pendleton and Kunzie A. F. & A. M., will be installed on Thursday afternoon at 3 o'clock. The public are invited.

Creek Eagle: The population of Creek City, according to our last census does not exceed 130 souls, including children, lawyers and dogs.

Hendricks, the night clerk in the hotel, Baker City, and the one who shot him and also received a his arm, will both get well.

Several ponds along the river will provide splendid skating when frozen over, which is eagerly looked for by many youngsters.

Matlock, who was brought to Pendleton Sunday evening by his father, is now improving rapidly, and many days will be as well as usual.

Stein is buying hides, pelts, and his old friends should not be surprised if he is still in the business. He pays the highest cash price for hides.

Game at Nolin Christmas eve was well attended, thirty-six numbers were sold. An immense time generally by the worshippers of Terpsichore.

Creek Eagle: The new paper, "The Whisper," which "Peter the Hermit" started some time ago, must be "only a whisper" in truth, for no more of it.

Arrivals at the penitentiary at Walla are coming in every day. It seems to be a man up in a tree that it is the pleasantest thing in the world to be a town to have a jail-bird's nest.

Monday seemed more like Sunday Christmas, and was a trifle dull, to truth. Christmas cheerfulness, however, was plentiful, and many a "happy Christmas to you" was wafted on the breeze from friend to friend.

At Court street meat market yesterday evening was a Christmas dinner, and brilliantly lit with wax candles. It was the establishment in town which thus far has had the best of good cheer.

Walla is troubled just as Pendleton many another town over the lack of accommodations at the O. R. & N. depot. A company should hereafter construct a depot on a plan which will insure passengers more comfort and less delay.

Owner of the tent, the web-footed mountain lynx and the three-toed sloth, now holding forth in the court room, do not seem to be doing a rushing business, and he therefore complains of a dearth of enterprise and a proper spirit of industry in Pendleton.

Building in high life took place to-day at Justice Bishop's office, the groom was VanThorne, a policeman on duty, and the bride Mrs. Mary Johnson, widow of the late Chief of the Umatillas. The couple will celebrate the event by a party at the Bowman.

Owner of a private letter from Spokane thus gives his town a black eye. This is the muddest place in the world, and very unhealthy; no less than five being planted every day, and the papers are very quiet about it. A fatal disease is typhoid fever, and there are a number of fatal cases reported. There is one case of smallpox.

Example Britian entertained a small party of young friends last evening at her home. She provided them a very pleasant and enjoyable evening. An elegant collation was served, to which ample justice was done. The following were in attendance: Misses Lona Kunzie, Elsie Dancy Folsom, and Grace Welch, Mrs. W. N. Barnard, R. G. Houser, Lambirth, and L. C. Wood.

Prof. M. G. Royal, principal of the Pendleton Public School, left last evening for Union, to attend a teachers' institute there the rest of the week.

Albina strenuously objects to consolidation with Portland under one city government, although East Portland is very much in favor of the move.

The firm of Taylor, Jones & Co. are busy this week in invoicing stock, rather a long, tedious business in such an extensive hardware store.

Miss Lena Kunzie, of Umatilla, is visiting Miss Elsie Busch, of Pendleton, at her father's residence on Thompson street.

Saturday evening Whitman college, at Walla Walla, received from Rev. Win. Barrons, New York, a Christmas gift of \$300.

Harry Leslie, one of the managers of the new variety theater in Pendleton, came back from Portland this morning.

Mrs. E. F. Sharon, who left Sunday on a visit to her parents at Weston, returned on last evening's train.

Streets and roads are in good condition again, the late freeze having proven a godsend in this regard.

Remember The Shepherd Boy, to-morrow evening at the Opera House.

Mr. M. Badley, a well-known Weston rancher, is in town to-day.

State Senator Raley Presents the Outline of His Plan to Secure a Full and Fair Assessment.

Pendleton, Dec. 24, 1888. To the Editor of the East Oregonian.

In response to your circular questions, which I am pleased to notice have been pretty generally discussed, I submit my views, rather for the purpose of gaining a still further expression of ideas, than in the belief that I am offering anything that may, or is likely to be, adopted as a law:

HOW TO RAISE REVENUE. State Senator Raley Presents the Outline of His Plan to Secure a Full and Fair Assessment. PENDLETON, DEC. 24, 1888. To the Editor of the East Oregonian.

In response to your circular questions, which I am pleased to notice have been pretty generally discussed, I submit my views, rather for the purpose of gaining a still further expression of ideas, than in the belief that I am offering anything that may, or is likely to be, adopted as a law:

1. A full and fair assessment can best be obtained through a systematized record of property subject to taxation. In furtherance of this system, I would make the office of county assessor a salaried, elective office, located at the county seat of each county. Each county should prepare and maintain a uniform system of plat books, similar to those kept by registers of government land offices, which should at all times remain in the office of the county assessor, and be kept up by him.

These plat books should show upon their face each deeded quarter section, or tract of land, and each town lot and parcel of land subject to taxation within the boundaries of their respective counties, and the abstract or marginal record of each tract of land should show the name or present owner thereof. Each county assessor should prepare from these books a duplicate plat or map of each district, and deliver them to the various district assessors, hereinafter provided for, on the first day of April of each year, with instructions to inspect and place a valuation upon each separate tract or parcel of land contained thereon, and at the same time make a careful assessment of all personal property, giving the name of the owner thereof, allowing no exceptions or deductions except in case of an actual householder, who should be allowed an exemption of \$800, and requiring all district assessors to return such plats and assessment to his office at the county seat on or before the 15th of May next thereafter.

Upon receipt of the reports of the various district assessors, the county assessor should enter each assessment of real estate upon his tract book, and each assessment of personal property should be transcribed into an alphabetically arranged assessor's book, to be kept for that purpose, deductions for indebtedness only being allowed, as provided for in my answer to question eight.

The county assessor should prepare alphabetically a list of all taxable property, both real and personal, and certify the same to the county clerk on or before June 15th of each year. I would make the treasurers of the several counties the collectors of taxes, have all taxes payable at the office of the county treasurer, and all delinquent taxes draw twelve per cent per annum interest, and remain as a lien upon the property assessed until paid.

2. Exempt all property of the United States, of this State, and all public property of counties, towns, schools, churches, charitable institutions, and public libraries.

3. I am in favor of a State Board of Equalization, and believe a more equitable assessment could be obtained by such a board, placing a uniform valuation on many kinds of personal property for the government of assessors in their duties.

4. I am in favor of making each voting precinct a district for the purpose of assessment, and would require the county court to appoint in each such district some competent resident thereof as a deputy assessor, who should be provided with a plat of all deeded lands in such district, together with the names of the owners thereof. It should be the duty of the deputy assessor to personally inspect and place values on all such tracts of deeded land, and to obtain a full assessment of all personal property within his district, and make a return to the county assessor, showing no deductions nor exemptions except an exemption of \$300 to actual householders.

5. I am not favorable to a graduated income tax. I believe it inequitable, impracticable, and unnecessary.

6. I look upon the "single tax" or "land tax" theory as belonging to the same category of oppressions as trusts, monopolies, corporations and other gigantic combinations which scheme together to protect capital and compel the farmer to bear the burden. Why should a man who now barely derives a subsistence from the soil be compelled to pay all the taxes, while the banker, the manufacturer, the capitalist and merchant pay none?

7. I think the bill prepared by the tax commission of 1886 a great improvement over our present law. The fact is, I doubt if any better bill will ever become a law in our State. I would, however, fully concur with the minority report in all points set forth.

8. I am decidedly in favor of deduction for all just indebtedness within the State, but would again bring my record evidence into use, and allow no indebtedness except such as appears of record. As an example, A owns a farm worth \$2000, upon which B holds a mortgage for \$1000. A should be assessed for \$2000, and allowed an indebtedness of \$1000. The assessor could then assess B from the mortgage record for the \$1000. In other words, A and B each have an interest of \$1000 in the land, and should pay an equal tax thereon.

Another instance: A borrows of B \$2000. A should be assessed with \$2000 cash, and allowed indebtedness therefor only on the condition that he has placed on record, in a book to be kept by the county assessor for that purpose, some evidence whereby the assessor may know that B should pay taxes thereon. Such evidence should be a record of the original note, such note to remain of record, taxable to B, until paid and cancelled. If A owns a note or an account which he fails or refuses to file with the county assessor for record, thereby giving the name of the party to whom it should be assessed, then no deduction should be allowed A therefor. The county assessor should allow only such deductions for indebtedness as appear on record in his office at the time of making up the assessment roll. These deductions should first be made from personal property, in all cases, as far as possible, making the real estate of the party assessed responsible to the county for the taxes, and the taxes a

lien upon the property until paid. I am aware of the fact that these may seem "largely private affairs, with which the public have nothing to do," but the very fact that each taxpayer would be compelled to record his indebtedness, or get no deduction therefor, would be a great protection to the public and an especial increasing the revenues.

9. Yes, allow \$300 exemption on household goods. J. H. RALEY.

A PLEASANT AFFAIR.

A Society Event of a Very Enjoyable Order. Information is received of a real pleasant little dance which occurred at Frazer's school house, seven miles southwest of town, on Christmas Eve. Quite a number of young folks were in attendance, and dancing was kept up until daylight.

A few incidents occurred on this occasion which are worthy of more than a passing notice. Thus one young fellow called three persons outside successively who had spoken slurringly of him to others and administered punishment to each. He would go in, dance a set or two, and then call out an enemy and proceed to "do him up," Marquis of Gooberberry rules, until three had been disposed of. Still the dance went on and joy was unconfined. One of the young fellows who figured in one of the encounters afterwards left for home and returned with an arsenal and blood in his eye. Thereafter he remained master of ceremonies, and was not called out again. Another merry-maker of the male persuasion got fuller than there was any occasion for, and laid down in a fence-corner to sleep. He was finally found by his tillicum, who, instead of rousing him, threw a blanket over him and left him in the land of nod, or in a fence-corner, rather. It is said that he dreamed he was shipwrecked at the North Pole and had frozen fast to an ice-berg in the Arctic ocean. Taken all in all, the dance was a successful and high-class society event, although entirely free from the tame conventionalities so usual at modern social gatherings.

SPEAKS FROM EXPERIENCE.

What Mr. Wheeler Says About the Hunt Railroad Coming to Town. Mr. E. M. Wheeler, of the firm of E. C. and E. M. Wheeler, says that several years ago when he lived in Schuylerville, New York, a great contention was had over the proposal to run a railroad down one of the principal streets of the town, and great and determined opposition manifested itself, and for a long time the road was kept out of the town, but at last the road came in, and down Victor drive, the only drive in the town, and through the principal residence street. Property owners on the street offered their property at lower prices than before the road came in, and failed in most instances to effect a sale; but after the road was built and in operation, every one of these same property owners found their property increasing in value, and greater demand for property on that street than was ever known before. Mr. Wheeler continued: "Now, the road runs down that street several trains each way a day, and the people barely notice the inconveniences so much deplored before the road came." Mr. Wheeler thinks that Hunt's road is a necessity to Pendleton's welfare, so much so, he says, that he will have to look up another location for his business if the mass meeting to be held next Monday evening at the Opera House fails to develop any encouragement to this enterprise.

David the Shepherd Boy.

The "Shepherd Boy" to-morrow night at the opera house, by local talent. Much time and attention has been given to the production of this play, and it promises to be a fine entertainment. The ladies and gentlemen who will take part in it are making every effort to perform their parts well, and the people who witness the performance will go home much pleased with the evening's or afternoon's amusements. The "Shepherd Boy" will be produced to-morrow and Friday evenings and on Friday afternoon, matinee. Tickets, chairs 75 cents, gallery 50 cents; matinee, children 25 cents.

A Lost Man Wanted.

A letter was handed in to Fred Kemper the other day, the writer of which William Monroh of Hamilton, Grant county, Oregon, is inquiring for Joseph Schuffel, who was last seen or heard of about two years ago, and was then on his way to the mountains. Since then no trace can be found of his whereabouts. A trunk and other property belonging to the missing man is still in town. Should this meet the eyes of any of his acquaintances who know his address or residence, information of such would be gladly received by either of the above mentioned gentlemen. N. BERKELEY.

A Very Brief Reply.

ALBA, Or., Dec. 22, 1888. To the Editor of the East Oregonian.

Your circular came in my absence. As I am late I will be brief. I will adopt Clark Walter's answers to your questions. As to deduction for indebtedness, no! emphatically, no! I rather think there would be wisdom in taxing both property and debts, for the maintenance of the public roads. N. BERKELEY.

Meyer & Perkins received a quantity of fine imported tobacco yesterday, expensive enough for a nabob. A bale which any ordinary man could carry on his shoulders cost the firm four hundred dollars. This will all be manufactured into cigars.

Alexander Rest, the young man who accidentally shot himself in the palm of the hand recently, is getting along nicely, although he will probably be laid up for the remainder of the winter.

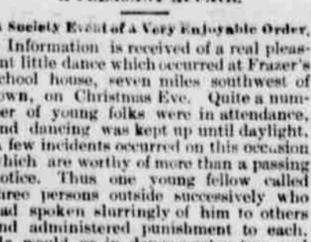
Forty-five pupils are now in regular attendance at Prof. Slaughter's academy, a much larger number than has ever attended at any previous term.

Eight hundred Southern Pacific employes have lately been discharged because of decrease of business. They may be re-employed in the spring.

Miss Essie Ritner has returned from Cold Spring, where she has had charge of a school, now closed for the holiday.

S. L. Burrill, an Adams business man, is in town to-day.

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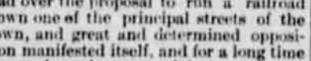
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