

The Liberal Republican.

DALLAS, SATURDAY NOV. 29.

Rule 2. It is essential that the assessment rolls of the various counties should be alike in form and style and in order to insure this the Secretary of State will transmit three blank assessment rolls to each county and the Assessor is enjoined to observe the form and make his entries in accordance therewith.

Rule 3. The assessment of every piece of property assessed must be placed in some appropriate column of values before it is placed in the column denominated "gross value of all property," in order that each page of the assessment roll shall show that the sum-total of the columns of values, when added together equal and correspond with the aggregate column of "gross value of all property," and each Assessor is required to add up the columns of his assessment roll, and prove in this manner, that each page balances before presenting it to the County Board Equalization.

Rule 4. To avoid the numerous omissions now made in the assessment of real estate, Assessors are required to procure the maps, as the law directs, of the real estate in their respective counties, showing the actual present owner of each town lot, and tract of land of which the title has passed from the United States or the State of Oregon.

Rule 5. No taxpayer's name should appear in different places on the same roll, but all his property should be assessed continuously after the entry of his name.

Rule 6. The description of real estate on the assessment roll should show the section or part of section, the township, range, the number of acres, the cash value of each piece or parcel, and the total value.

Rule 7. Town and city lots must be described by the number of lot and block, with the name of the place and must be assessed separately from other real estate, and the cash value of each lot or part of lot be entered by itself in the appropriate column and the cash value of improvement upon each lot, must be entered separately in the column of "value of improvements."

Rule 8. Mills, canals, mining ditches, telegraph lines, railroads, etc., must be assessed at their cash value, and entered in the assessment roll in the column denominated "value of all improvements."

Rule 9. Assessors must require names of creditors and the sums due to them to be given, in all cases where the indebtedness within the State is to be deducted from the taxpayer's taxable property, or the said indebtedness must not otherwise be allowed. And the said creditor or creditors must be assessed for the amount due them in case they have made no previous return of the same in their statement of taxable property.

Rule 10. When a taxpayer owns taxable property in two or more counties, he should have the benefit of his indebtedness, after naming his creditors, in proportion to his taxable property.

Rule 11. On entering upon the discharge of their duties, the Assessor shall furnish by mail or other method, to each taxpayer within their respective counties, a blank form, substantially as follows requiring the said tax payer to fill or caused to be filled the blanks in said form with a true statement responsive to each question therein, and the Assessor shall give reasonable notice of the day or days when he will be in a stated precinct to receive the said statements of property and administer the oath to the tax payer, which said statements and affidavits shall be preserved by the Assessor, and turned over to his successor in office.

FORM.

Statement of assessable property of (name of taxpayer) in the county of _____ Oregon for the year 187-.

Description of Real Estate.—If agricultural land, state section or part of section, township and range and number of acres?

If Town or City Property.—number of lot, lots or part of lots, block and name of lot or city?

Description of Personal Property.—If merchandise, goods or implements state what? If money, notes or accounts, state what? If household furniture, watches or pleasure carriages, state what?

Stock.—Horses, how many? Cattle how many? Sheep, how many? Swine how many?

If any other species of property, not heretofore enumerated, state what?

If indebted within the State, state to whom, and in what amount?

I, _____ State of Oregon, } do solemnly swear that
County of _____, ss. the foregoing list includes all my real and personal property within the State of Oregon, and that the statement of my indebtedness, hereto appended, is true, and that no part thereof has been deducted from my assessment in any

other county in the State. Subscribed and sworn to before me this—day of—, A. D. 187—.

Rule 12. The Assessor as soon as he receives a statement of any taxable property situated in another county, must make a copy of such statement for each county in which it is situated, and transmit the same by mail or express to the Assessor of the proper county, who must assess the same as other taxable property.

Rule 13. The Assessor must collect the taxes on moveable personal property in the following cases: 1. When from any cause he believes that the person who owns or controls the property is about to remove or dispose of such property, whereby the tax may become delinquent. 2. When, in the exercise of a sound discretion, he believes that the payment of the tax depends on its immediate collection.

Rule 14. The Assessor is governed as to the amount of taxes to be by him collected on moveable property by the State and county rate of the previous year.

Rule 15. In assessing property due regard should be had to locality, market and to all particulars affecting the salable cash value of the same, and in all cases the standard of valuation both of real and personal property shall be the actual cash value.

Rule 16. The Assessor shall deduct the \$300 exemption allowed by law only from the personal property of householders, and to be allowed to householders only, and not to business firms, and where the personal property is less than \$300, the amount noted on the roll should only equal the amount of such personal property.

Rule 17. The Assessor himself and not the assessed, should be the judge of values by personal inspection, whenever practicable.

Rule 18. The capital stock and other property, of all banking and other companies, where not otherwise more contented, should be assessed to each company in its corporate name.

Rule 19. In cases where parties are bondsmen or sureties for others, such obligation do not constitute an indebtedness to be allowed as a set off against taxation.

Rule 20. Assessors are reminded that the law requires them to collect the poll tax as it is assessed.

Rule 21. The law makes it the duty of the State Board of Equalization, in case "there is reason to believe that any Assessor has failed or refused to do any of the duties imposed upon him by law," to "make a thorough investigation, and if, after such investigation, it appears to said Board that such officer has failed or refused to fully discharge the duties of his office, the Board shall certify the fact to the District Attorney," etc.

Absolutely pure iron is said to have been produced by a Russian chemist by means of the galvanic battery. During the process a large quantity of hydrogen was disengaged from the ordinary iron used. The pure iron is a silver white metal very malleable and ductile and so soft as to be readily cut with a pair of scissors. It oxidizes very rapidly.

THE SUN.

WEEKLY, SEMI-WEEKLY, AND DAILY.

THE WEEKLY SUN is too widely known to require any extended commendation; but the reasons which have already given it fifty thousand subscribers, and which will, we hope, give it many thousand more, are briefly as follows:

It is a first-rate newspaper. All news of the day will be found in it, condensed when unimportant, at full length when of moment, and always presented in a clear, intelligible and interesting manner.

It is a first-rate family newspaper, full of entertaining and instructive reading of every kind, but containing nothing that can offend the most delicate and scrupulous taste.

It is a first-rate agricultural paper. The best tales and romances of current literature are carefully selected and legibly printed in its pages.

It is a first-rate political paper. The most fresh and instructive articles on agricultural topics regularly appear in its department.

It is an independent political paper, belonging to no party and wearing no color. It fights for principle, and for the election of the best men for office. It especially devotes its energies to the exposure of the great corruption that now disgraces and weakens our country, and threatens to undermine republican institutions altogether. It has no fear of knives, and aims no favors from its supporters.

It reports the fashions for the ladies and the markets for the men, especially the cattle-markets, to which it pays particular attention. Finally, it is the cheapest paper published. One dollar a year will secure it for any subscriber. It is not necessary to get up a club in order to have THE WEEKLY SUN at this rate. Any one who sends a single dollar will get the paper for a year.

We have no traveling agents.

THE WEEKLY SUN.—Eight pages, fifty-six columns. Only \$100 a year. No discounts from this rate.

THE SEMI-WEEKLY SUN.—Same size as the daily. \$2.00 a year. A discount of 20 per cent to clubs of 10 or over.

THE DAILY SUN.—A large four-page newspaper of twenty-eight columns. Daily circulation over 120,000. All the news for 2 cents. Subscription price, 50 cents a month, or \$4.00 a year. To clubs of 10 or over, a discount of 20 per cent.

Address, "THE SUN," New York City

LEGAL ADVERTISEMENTS.

SUMMONS.

Justice's Court for the Precinct of Dallas State of Oregon County of Polk.

Henry Hagood Plaintiff vs Ezra Seovil and John J. Daly Defendants.

To Ezra Seovil and John J. Daly the above named defendants.

In the NAME OF THE STATE OF Oregon you are hereby required to appear before the undersigned a Justice of the Peace for the Precinct aforesaid, on the 29th day of November 1873 at 10 o'clock in the afternoon of said day at the office of said Justice in said Precinct to answer the above named Plaintiff in a civil action.

The Defendants will take notice that if they fail to answer the complaint herein the plaintiff will take judgment against them for the sum of \$25 coin and interest thereon at one per cent from the 29th day of June 1873 to the time of taking judgment besides costs herein expended. Given under my hand this 1st day of Oct 1873.

L. VINEYARD, Justice of the Peace.

It is hereby ordered that this summons be published in the LIBERAL REPUBLICAN for six consecutive weeks. This 10th day of October 1873.

L. VINEYARD, Justice of the Peace.

SUMMONS.

Justice's Court for the Precinct of Dallas State of Oregon County of Polk.

John J. Daly Plaintiff vs Ezra Seovil Defendant.

To Ezra Seovil the above named Defendant.

In the name of the State of Oregon, you are hereby required to appear before the undersigned, a Justice of the Peace for the precinct aforesaid, on the 29th day of November 1873 at ten o'clock in the forenoon at said day, at the office of said Justice, in said Precinct, to answer the above named Plaintiff in a civil action.

The defendant will take notice, that if he fail to answer the complaint herein, the plaintiff will take judgment against him for one block more described in complaint or in case the property cannot be found, then for the sum of \$50 coin the value thereof and \$25 damages besides cost of this action. Given under my hand this 16th day of Oct 1873.

L. VINEYARD, Justice of the Peace.

Published by L. Vineyard Justice of the Peace Oct 16th 1873.

SHERIFF'S SALE.

BY VIRTUE OF THE WARRANT appended to the delinquent tax roll of the County of Polk and State of Oregon for the year 1872 to me directed and commanding me that of the effects of the delinquent tax payer, thereon named to collect the tax due said County and State for said years of 1871 and 1872 and make due return thereof.

I have this day levied upon and will on MONDAY THE 8TH DAY OF DECEMBER 1873,

between the hours of 10 o'clock A. M. and 4 o'clock P. M. on said day, in front of the Court House door in Dallas, said County and State to the highest and best bidder for cash, in hand paid at public auction, collect the tax due said County and State to satisfy the taxes thereon as hereafter appear, and for cost of and upon this execution to wit: The following to satisfy the taxes thereon for eighteen hundred and seventy-two the same being returned as the property of Ken Simpson.

All of the donation land claim of Thos H Hunsaker and Jane Hunsaker his wife being claim Number (71) seventy one Notification five thousand and sixty one and being situated in Township Six South, Range 6 and 7 West Willamette Meridian Polk County Oregon and containing six hundred and forty acres of land.

Also all of the North East quarter of section twenty five Township six South, Range seven West and fifty one acres of the West end of the North West quarter of Section thirty in Township six south, Range West of Willamette Meridian Polk County Oregon.

SALEM ADVERTISEMENTS.

SOMETHING NEW

FROM ACROSS THE RIVER.

Read and be Wise!

The UNDERSIGNED are now and always ready to wait on their Customers, and sell at the

LOWEST CASH PRICE

Their Large and Well selected stocks of

GENERAL MERCHANDISE

Comprising

DRY GOODS & CLOTHING,

BOOTS & SHOES

HATS & CAPS

GROCERIES & Crockery

AND OTHER ARTICLES. TOGETHER with a variety of notions, and a full assortment of Groceries. Do not give your patronage to those who sell at the lowest price without regard to quality.

All & everybody

Produce taken for Goods.

COME AND SEE FOR YOURSELF.

BREYMAN BROS.

Salem, Oregon. M 73, 22 1/2.

ALL KINDS OF WORK, SEWING Machine and Ironing, Ac. done by M. Burnett on short notice and on reasonable terms. All orders left at the house, south west corner, Dallas will be immediately attended to.

CHEAP PAINTING. I AM NOW THROUGH WITH THE most of my work this fall, I propose to paint HACKS, WAGONS, and BUGGIES at 10.00 apiece. Now is the time to bring on your old hacks and wagons as you will never get them painted cheaper. Shop on the corner, over B. Clarke store, H P SHRYVER.

WILHELM KIENTOFF Practical Watch maker.

Times pieces of every description repaired and guaranteed for one year. Jewelry neatly repaired, work by mail promptly attended to. Guaranteed clocks and watches for sale.

DALLAS OREGON

SUMMONS.

In the Circuit Court for the State of Oregon, for the County of Polk.

Mary E Poindexter Plaintiff vs Thomas E Poindexter Defendant

To the above named defendant: In the name of the State of Oregon, you are hereby required to appear and answer the complaint filed against you in the above entitled action, within six weeks from the date of the service of this summons upon you, to wit on or before the 24th day of November A. D. 1873, and if you fail so to answer, or waive thereof, the Plaintiff will apply to the court for the relief demanded in her complaint to wit, a decree dissolving the marriage contract now existing between you and for other and further relief in her complaint demanded and costs and disbursements.

Publication ordered by Hon. B. F. Bonham Judge, this 17th day of Oct. A. D. 1873. Hayden A Daly, Atty for Plff. Oct 18 6w.

SALEM ADVERTISEMENTS.

WOOD PUMPS THE BEST

AND Most Improved WOOD PUMP

now in use

Raising Water for Domestic Purposes, Or for Barn or Stock Wells.

Every man who has had experience in the different ways of raising water, knows THAT IT IS NO WAY OR METHOD SO CHEAPLY and that there is nothing so durable, convenient, and healthy as the Plain WOOD PUMP manufactured by THE SALEM PUMP CO. FISHER & HAAS

GOOD NEWS,

TO THE PEOPLE OF FOLK COUNTY

BREYMAN BROS.

SALEM OREGON.

Are now opening a Fine and Selected stock of Goods comprising

DRY GOODS OF ALL DESCRIPTIONS

LADIES CHOICE DRESS GOODS

LADIES FANCY GOODS AND LADIES' MISSES' CHILDREN'S

AND MEN'S HATS.

ALSO GENTS and BOYS CLOTHING OF ALL DESCRIPTIONS and PRICES TO SUIT THE TIMES, also a LARGE and well ASSORTED STOCK OF

CARETS, MATTINGS

OILCLOTH,

WINDOW BLINDS and CURTAINS.

Also GROCERIES, QUEEN'S WARE, fancy tinware, etc. Having bought our stock in San Francisco and New York in person we can hold out Superior inducements to purchasers.

CALL and SEE for yourselves!

Breyman Bros. Mar 7 73 3m

CAPITAL SALOON

SALEM

JO. BERNARD, PROPRIETOR

Has just received a large invoice of WINE, LIQUOR AND CIGRS His brands embrace the choicest varieties. Be sure and GIVE HIM A CALL

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OPERA HOUSE BLOCK, SALEM OREGON.

MRS. A. J. RIELY — PROP. THIS HOUSE WILL BE KEPT IN first class order, and with attentive and efficient servants. NO CHINESE COOKS EMPLOYED. I am prepared to furnish good accommodations to the traveling public, and will use every endeavor to merit the patronage of the public FREE COACH to the House Regularly at a very low rate.

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FOR LIFE FIRE INSURANCE

PHENIX OF HART-FORD because

First, It has complied fully with the Oregon State Law

Second, Its contracts in Oregon are backed, under a re-insurance contract, by its own and the united assets of the Home Ins. Co. of New York and the North British and Mercantile Ins. Company of London, aggregating \$22,564,987 47 offering the best security of any Fire Insurance Company or Association in the world.

Third, It can carry large risks, as its policies are re-insured by the above mentioned Companies, so that the PHENIX alone can carry the same risks that all three companies would take separately.

Fourth, It requires but one set of proofs in case of loss; thus giving the security of three Companies without the trouble of dealing with separate Corporations.

On these solid merits, viz: Capacity to carry the largest risks, The simplest and most equitable adjustment in case of loss, and The prompt and equitable payment of all just claims, The Phenix Insurance Company solicits your patronage.

C. A. REED, Agent, SALEM, OREGON.

Dealers in BOOTS and SHOES, now for the public NEW GOODS at NEW PRICES.

THEIR STOCK CONSISTS OF A full line of

LADIES' MISSES' and CHILDREN'S

MENS BOY'S and YOUTH'S WEAR

All selected with great care from the best San Francisco and Eastern Manufacturers and with due reference to the Oregon Trade.

WE ALSO KEEP ON HAND A FULL supply of LEATHER comprising the best French Brands which we offer to the trade at reasonable figures.

We manufacture BOOTS and SHOES to order, of all Styles—Material and Workmanship unsurpassed.

A agents for the Celebrated SINGER Sewing Machine, of which 20,000 more were sold in 1872 than any other machine manufactured. Sold at San Francisco prices without freight, and at monthly installments to make payment easy. Every machine warranted for five years.

A. N. GILBERT & CO. Commercial Street, Salem, Oregon, Mar. 8, 73

REAL ESTATE.

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REAL ESTATE AGENTS. Negotiate Loans.

Make Collections. AGENTS FOR UNION FIRE INSURANCE CO. of San Francisco; and MUTUAL LIFE INSURANCE CO. of New York.

OPERA HOUSE BLOCK SALEM — OREGON. OUR RULES:

We buy or sell only on commission—charging a per centage for the amount which the property is sold or traded, for our services, due when the contract of sale or trade is made. We will introduce purchasers to the owners of the property, and leave them free to make the best bargain they can, without any interference on our part.

We pay all advertising expenses, depending on our commission, when a sale or trade is made. We show all property, where within reach, or give letters of introduction to reliable parties living near who will show it.

All letters of inquiry promptly and fully answered. We have many applications from good, prompt paying men, who will pay 12 per cent for money, and give first class personal or real estate security, and pay all the expenses attending making out the papers, etc. Parties having money to loan will do well to apply to us before placing it elsewhere. We charge the lenders nothing for our services; the borrowers pay us Entire Satisfaction given regarding the securities.

Attention is called to description of property of sale in the WEEKLY STATESMAN. Feb 15 73 1v

LOUIS BYRNE,

STAR BAKERY. FAMILIAR CRACKERS, Cracker Manufacture