



WANT TARIFF CONTINUED.

Probably no measure, passed by the last congress, was the subject of more unjust criticism than the Porto Rican tariff bill. The GAZETTE was one of the few papers in this state to uphold this action of congress, for while it saw the objectionable features it also realized that in its practical operation the measure would be one of the most charitable and humane acts of any congress. The time was not one for theorizing, but for action. Revenue was necessary to carry on the government of the islands. There were three ways to provide this revenue: By direct appropriation from the United States treasury, by internal taxation, or under the provisions of the Porto Rican tariff bill, a temporary measure. That bill has been in operation over six months. The San Juan Daily News, a native paper, has this to say concerning it:

"We have lived now for six months under the 85 per cent preferential tariff. The question now is, is it good or bad? Has it helped or injured us? The legislature will have these questions to decide.

"We now have the question to deal with aside and apart from politics. Its use as a campaign club is past and gone. The burden of deciding this very important question is solely upon the legislature. As it decrees, so shall it be. If it desires to abolish the tariff and operate the island upon a free trade basis, it can be so ordered.

"If the people of Porto Rico, through the legislature, desire to continue the tariff, it can be done. A precedent has been established which will permit this class of taxation. It has been legally decreed that such action is constitutional.

"If the tariff is abolished, it is at once evident that a more burdensome and higher rate of internal taxation must be imposed. Where and upon what shall this be levied is indeed a perplexing question.

"Aside from all the difficulties that may or will arise from the abolition of the tariff, let us see what it has done. In the last six months the 15 per cent tariff has afforded the island as much, if not more, revenue than the 100 per cent tariff. The theory that 'the way to increase revenue is by lowering the taxes, is proven to be true for Porto Rico. This revenue will be constantly increasing as our trade increases, as it is sure to do. It has helped the consumer, for it has lowered the taxes he has to pay, not only on American goods, but upon all goods that enter our markets in competition with them. This results in an increase of importations. This helps the producer by constantly providing him a means to carry his goods to the great American market, which is always so hungry for the product this island has to dispose of. Again, unless we have a traffic both ways, the steamers must make one trip without a cargo, and the freight is thereby doubled.

"A tariff helps us as borrowers; it will give our securities a stand in the United States, which they cannot have without a permanent revenue like the tariff revenue. The argument so often advanced in favor of a tariff tax as against other means of raising revenue, that it is easily collected, is especially forcible in Porto Rico. We would advise that the tariff is necessary, and if it were not, it would still be the most convenient and logical means of raising our revenue. Let the tariff stand at 15 per cent."

County Court.

The commissioners' court met last week and transacted the usual business, as follows:

Bills were allowed clerks, judges, etc., and printing ballots for the election, the whole amounting to something near \$600.

The court canvassed the scalp bounty certificates and George Green and J. A. Stevens were allowed \$4 each for two wildcats killed individually. Otto Deickhoff was allowed \$2 for one wildcat.

In the matter of the Mulkey-Dixon road, near the city of Philomath, the report of the viewers was not ratified and the matter was dismissed.

In the matter of petition of C. D. Abbott for relief from taxes on the "Feed Barn" in this city on the ground that it is personal property, the court not being advised in the premises, referred the matter to the district attorney and will consider the proposition again at the next regular term.

In the matter of the petition of W. J. Porter for return of taxes paid, on account of satisfactory evidence, it was ordered that the sum of \$44.16 be refunded him.

Regarding the establishment of a free ferry across Long Tom river at Liverpool Mills, on petition of A. Wilhelm et al, it appeared to be necessary, and Commissioner Irwin was authorized to contract for the maintenance of the same with some responsible bidder.

It appearing that the recorder's room in the court house was insufficiently heated, a small heater from some other room was ordered placed therein.

The matter of tax levy for 1900 for fixing the levy for state, county, school and other purposes, was continued until next regular term.

The bill of C. W. Davis for registering voters, was rejected on the grounds that said electors therein mentioned were not registered, but voted on "Blank A," for which the law provides.

The matter regarding purchase of the "field notes" for Benton county by the court was filed for future consideration. They will cost between \$300 and \$400.

G. H. Waggoner, county surveyor, filed a report regarding the re-establishment of certain "corners" within the county.

D. R. Tom was allowed \$90 for repairs done as per agreement, on Alsea bridge at Rubles.

In the matter of application of Deidrick Mohfield for gateway, on report of viewers, was granted on Mohfield paying damages to Thomas Learmont amounting to \$7; Eli Spencer and Wm. Spencer, \$1 each. He is also to pay costs of viewing, etc.

Good goods up-to-date and prices down to zero, at Nolan & Callahan's.

A full line of the celebrated 1847 Roger Bros' silverware at E. P. Greffoz's—The Leading Jeweler.

For Rent. Will rent 200 acres of land west of Monroe and take part payment of rent in work and improvements on the place. Address M. S. WOODCOCK, Administrator, Corvallis, Oregon.

Just received—New Suits and Overcoats for men and boys, Elegant Neckwear, Mattings, Slippers, Fine Suspenders, Silk and Linen Handkerchiefs, etc., at Nolan & Callahan's.

Prunes at Retail. Fine lot of first-class prunes at retail at the following prices: Italians, 6c per pound; Silver prunes, 8 1/2c; Petite prunes, 3 1/2c. For sale by D. C. ROSE.

Music Lessons. Lessons given on the piano and organ in a manner that trains the ear, mind and hands and saves years of needless drudgery. M. A. GOODSTON.

Latest Music. Under this head will be found the latest popular music. Kept constantly on hand by I. R. Daniel at the Book Store.

Vocal—"A Bird in a Gilded Cage," "I Never Liked a Nigger With a Beard," "I Love Thee, Columbia," by Tobani. Instrumental—"Hearts are Trumps," a Two-Step March, "Miss Jollity," "Chevin' the Rag," a Rag-time March, "Moments Musical," by Kretschmer; "Valse" by Margis; "Hearts and Flowers," for violin and piano, by Tobani.

Stray. A small bay pony, with white stripe on face, and left hind foot white; mane and tail cropped, has been at my place for some time. Owner may have same by claiming property and paying for this notice. O. HART, Corvallis, Or., Dec. 7, 1900.



My little girl's hair did not grow. It was harsh and dry, and would break off, and her scalp was full of dry dandruff that I could not comb out. A place under the back of her head was bald, and on the top of her head the hair was only two or three inches long. I used CUTICURA SOAP and some CUTICURA Ointment, and her hair has come in thick and as soft as silk. MRS. A. DOWNEY, Alfred, O.

Warm shampoos with CUTICURA Soap and thick dressings with CUTICURA, purify of emollients, will clear the scalp and hair of crabs, scales, and dandruff, soothe irritated and itching surfaces.

Arrived this week at Nolan & Callahan's—New Outing Flannel and Flannellets, Dress Goods, Fur Trimmings, Rainy-day Skirts, Colored Satens, Ladies' Misses' and Children's Union Suits, Satins and Velvets.

THE FIRST NATIONAL BANK

of Corvallis, Oregon.

Does a general and conservative banking business.

E. R. BRYSON, ATTORNEY AT LAW, Corvallis, Oregon. Office in Zierolf building.

DR. JAS. A. HARPER, DENTIST, Corvallis, Oregon. Office in Whitehorn Block.

"THE RESORT" THOS. WHITEHORN, Prop. W. H. McBrayer and Old Crow Whiskeys, Fine Wines, Liquors and Cigars.

G. H. NEWTH, Physician & Surgeon, Philomath, Oregon.

JOS. H. WILSON, ATTORNEY-AT-LAW, Practice in All State and Federal Courts. Office in First National Bank Building.

Poultry wanted. I will pay in cash for all kinds of live poultry the highest market price. H. MATTLEY, Residence west of S P depot, Corvallis.

TO HOMESEEKERS.

If you are looking for bargains in Stock, Grain and Fruit Farms I have them. Come and see me or write for my list. HENRY AMBER, Real Estate Agent, Philomath, Benton County, Oregon.

Southern California.

Notable among the pleasures afforded by the Shasta Route is the winter trip to Southern California and Arizona. Renewed acquaintances with this section will ever develop fresh points of interest and added industries, in its prolific vegetation and among its numberless resorts of mountain, shore, valley and plain.

The two daily Shasta trains from Portland to California have been recently equipped with the most approved pattern of standard and tourist sleeping cars, but the low rates of fare will still continue in effect.

Illustrated guides to the winter resorts of California and Arizona may be had on application to C. H. MARKHAM, G. P. A., Portland, Oregon.

Notice for Publication.

UNITED STATES LAND OFFICE, Oregon City, Oregon, Dec. 19, 1900.

Notice is hereby given that in compliance with the provisions of an 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.

CHARLES D. TICE, of Fall City, county of Polk, State of Oregon, has this day filed in this office his sworn statement No. 1333, for the purchase of the N. E. 1/4 of Section No. 24, in Township No. 12 S., Range No. 7 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 the Register and Receiver of this office at Oregon City, Oregon, on Friday, the 20th day of March, 1901.

Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 20th day of March, 1901. CHAS. B. MOORES, Register.

Notice of Final Settlement.

Notice is hereby given that the undersigned an administrator of the estate of Susan Gibson, deceased, has filed his final account in said estate in the county court of the state of Oregon, Benton county, and Monday, the 7th day of January, 1901, at the hour of 2 p. m. of said day, at the county court room in the court house in Corvallis, Benton county, Oregon, in the time and place set for hearing objections, if any, to said final account and the settlement thereof. Dated 6th day of December, 1900. R. E. GIBSON, Adm'r of the Estate Susan Gibson, Dec'd.

Fine Holiday Slippers for men, women and children just received at Nolan & Callahan's.

Ladies' Purses and Pocket Books in many different styles at E. P. Greffoz's—The Leading Jeweler.

Holiday presents for men, women and children, all worth 100 cents on the dollar the day after Christmas, at Nolan & Callahan's.

You are cordially invited to call and examine my stock of Silverware and Sterling Novelties. It is largest and most complete in the city, E. P. Greffoz—The Leading Jeweler.

New Idea Patterns.



CHRISTMAS does not mean much without home.

HOME does not mean much without furnishings.

FURNITURE makes the best Xmas gifts that can be bought.

When you make your family or your friends Christmas gifts of furniture you confer on them a lasting and substantial pleasure. We would ask you to give this thought your consideration. From our large stock of new and elegant furniture we call your attention to only a few of the articles most suitable for gifts of the season.

Ladies' Writing Desks

Nothing more suitable for a holiday gift. In oak, \$5.75, up. In light maple, shellac finish, \$4.75.

Combination Writing Desks And Book Cases

These cases are elegant pieces of furniture and are as useful as ornamental. In beautiful oak, with French Plate mirrors and glass doors; \$14, up. Smaller sizes, oak finish, \$7.00, up.

Music Rack for Sheet Music

A most convenient case of shelves for sheet music, something necessary for the proper care of music. They will delight any pianist and ornament any parlor. We have them in beautiful polished mahogany, from \$8, up.

BEDROOM SUITS—3 pieces in golden oak finish, \$13, up.

LARGE KITCHEN SAFES—4 doors and 2 drawers, \$6.00, smaller size, 2 doors and 2 drawers, \$3.75.

IN WHITE ENAMELED—\$3.50, up.

We can furnish a home throughout in New or Second-Hand Goods.

J. D. MANN & CO.

The Housefurnishers

CORVALLIS, OREGON.

Notice for Publication.

U. S. LAND OFFICE, Oregon City, Oregon, Nov. 19, 1900.

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.

DELLIGHT FLYNN, of Fall City, county of Polk, State of Oregon, has this day filed in this office her sworn statement No. 1324, for the purchase of lot 2, S. 1, N. W. 1/4 and N. E. 1/4, of Section No. 24, in Township No. 12 S., Range No. 7 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 her claim to said land before the Register and Receiver of this office at Oregon City, Oregon, on Thursday, the 14th day of February, 1901. She names as witnesses: Freeman W. Robinson, Lettie M. Robinson, Michael Flynn and Albert N. Robinson, all of Fall City, Oregon.

Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 14th day of Feb., 1901. CHAS. B. MOORES, Register.

Referee's Sale.

Notice is hereby given that in pursuance to a decree and order of said heretofore made and entered by the circuit court of the state of Oregon, for the county of Benton, on the 9th day of November A. D. 1899, in a certain cause captioned as follows: In re: the estate of J. H. Gibson and Edith Gibson were plaintiffs, and May M. Gibson and Homer Gibson were defendants, to-wit: That said court do ordered, adjudged and decreed that the following described real property, to-wit: Lots one, two, three, four, five, six, seven, eight, nine and ten in Block No. 6, all the above described premises situate in the Town of Wells, Benton county, state of Oregon, also the following described premises, to-wit: Beginning 2.50 chains north of the quarter section 2, range 7 west, 16 1/2 chains, thence north 10 1/2 chains, thence west 18.57 chains, thence south 2 degrees west 16 1/2 chains, containing 18.97 chains to the place of beginning, containing in the whole tract 20.90 acres, in Benton county, State of Oregon. Also, all of the following described premises to-wit: A part of claim No. 63 No. 1783 described as follows: Beginning at the southeast corner of Joseph Chamberlain's donation of land claim in township 10 south range 4 west of the Will. Mer., thence north 82.50 chains to a big rock, thence east 37.77 chains to a stake 30 feet west of the center of the railroad track, thence south 2 degrees west 26.50 chains, thence west 16.23 chains, thence south 12.00 chains, thence east 12.00 chains, thence north 14.00 chains, thence east 14.00 chains to the place of beginning, containing 11.45 acres, situate in Polk county, Oregon. To be sold by me, the undersigned, a referee, appointed by said court, in the manner prescribed by law for the sale of real property under execution; I, FUNDERSON AVERY, a referee appointed by said circuit court, in the above entitled cause, do hereby give notice that on Monday, the 7th day of January, 1901, at the hour of 10 o'clock p. m. of said day, at the front door of the county court house in Corvallis, Benton county, Oregon, sell at public auction to the highest bidder for cash in hand, all of the real property above described, and all the right, title, and interest of the above named plaintiffs and defendants therein. Said sale to be made subject to the confirmation of said court. Dated December 6, 1900. FUNDERSON AVERY, Referee.

Executrix' Notice to Creditors.

Notice is hereby given that the undersigned has been appointed executrix of the estate of Isaac A. Belknap and Mahala Belknap, deceased, and all creditors of said estate are required to present their claims as per law required, with proper vouchers, to said executrix at his residence near Monroe, Benton county, within six months from the date of this publication, to-wit: PAULINA BLANE, Executrix.

Administrator's Notice.

Notice is hereby given that the undersigned has been appointed administrator of the estate of Isaac A. Belknap and Mahala Belknap, deceased, and all creditors of said estate are required to present their claims as per law required, with proper vouchers, to said administrator at his residence near Monroe, Benton county, within six months from this date. JOHN D. HARRIS, Adm'r Estate Arthur Johnson, Dec'd.

Administrator's Notice.

Notice is hereby given that the undersigned has been appointed administrator of the estate of Arthur Johnson, deceased, and all creditors of said estate are required to present their claims duly verified as per law required, with the proper vouchers, to said administrator at his residence near Wells, Benton county, or to Yates, Yates & Gibson at Corvallis, Oregon, within six months from this date. JOHN D. HARRIS, Adm'r Estate Arthur Johnson, Dec'd.

Notice for Publication.

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LETTIE M. ROBINSON, of Fall City, county of Polk, State of Oregon, has this day filed in this office her sworn statement No. 1325, for the purchase of the N. E. 1/4 of Section No. 24, in Township No. 12 S., Range No. 7 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 her claim to said land before the Register and Receiver of this office at Oregon City, Oregon, on Thursday, the 14th day of February, 1901. She names as witnesses: Michael Flynn, Freeman W. Robinson, Ediget Flynn and Albert N. Robinson, all of Fall City, Oregon.

Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 14th day of February, 1901. CHAS. B. MOORES, Register.

CHRISTMAS does not mean much without home. HOME does not mean much without furnishings. FURNITURE makes the best Xmas gifts that can be bought.

When you make your family or your friends Christmas gifts of furniture you confer on them a lasting and substantial pleasure. We would ask you to give this thought your consideration. From our large stock of new and elegant furniture we call your attention to only a few of the articles most suitable for gifts of the season.

Ladies' Dressing Tables

An article most welcome in any lady's apartments. We have them in polished oak, with serpentine top, hinged French Plate mirrors; would make your wife a superb gift, \$13.

Center Tables

In polished maple, oak and ash from \$1 to \$10. We have some fine tables in this line that will gain your approval.

Large Art Squares

From 6 feet by 9 feet up, all wool, at 75 cents per square yard. Charming effects can be made by using these squares in small or large rooms.

Do not think for a minute that these splendid bargains are all we have to offer. If you can come to our store, we will take pleasure in showing you

DINING TABLES—Solid oak, extension, 6-foot, \$7.50; same in ash, \$5.00. LARGE KITCHEN SAFES—4 doors and 2 drawers, \$6.00, smaller size, 2 doors and 2 drawers, \$3.75. IRON BEDS, \$7.50, up.

We can furnish a home throughout in New or Second-Hand Goods.

J. D. MANN & CO.

The Housefurnishers

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CLAYTON B. BLANCHARD, of Salem, county of Marion, state of Oregon, has this day filed in this office his sworn statement No. 1326, for the purchase of the N. E. 1/4 of Section No. 14, in Township No. 28 S., Range No. 7 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 his claim to said land before the Register and Receiver of this office at Oregon City, Oregon, on Tuesday, the 20th day of January, 1901. He names as witnesses: Deville M. Wilson, Robert A. Wilson, and E. V. Spencer, all of Grant, Marion County, Oregon, and Don V. Spencer, all of Grant, Marion County, Oregon.

Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 20th day of January, 1901. CHAS. B. MOORES, Register.

For Sale or Exchange.

One hundred and eighteen lots, in half and whole blocks, in the original town of Newport, that beautiful and beautiful situated in Lincoln county, Oregon; some business lots; residence lots near principal churches, schools, and other residences; also residence lots containing beautiful views of ocean and bay.

Five fractional blocks, all completely tiled, State Agricultural College, near Corvallis, streets thrown up and graded; beautiful, convenient and healthful for residences.

Large dwelling, barn and out-ouses, centrally located on rocky and commanding grounds, in Corvallis; will exchange for farm near Corvallis.

Twenty acres highly improved, all site drained, and in good state of cultivation; excellent roomy buildings; about one-fourth mile from Agricultural College.

Large and roomy house and stable and lot in Corvallis, good residence, two 1/2 lots, 1000 Cu. Yds. House, high rolling ground, near Corvallis.

Eight acre residence lot, thoroughly site drained, in Wilkins Addition to Corvallis.

One lot and hotel, The Timont House, on Front street, in Corvallis, centrally located.

Seventy-three acres, 6 in orchard, 18 in wheat, balance in grass, timber and pasture; situated west, adjoining the 13th Fellow Cemetery, near Corvallis.

Will exchange the town property named for suitable farm or acreage property; or will exchange the acreage property described for town property or other farms or acreage; or will sell any or all of said property on reasonable terms and time at reasonable rates and prices. M. S. WOODCOCK, Corvallis, Oregon.

Corvallis & Eastern Railroad.

TIME CARD.

2 For Yaquina: Train leaves Albany 12:45 p. m. " " Corvallis 1:50 p. m. " " arrives Yaquina 6:45 p. m.

1 Returning: Leaves Yaquina... 6:10 a. m. Leaves Corvallis... 11:30 a. m. Arrives Albany... 12:15 p. m.

3 For Detroit: Leaves Albany... 7:50 a. m. Arrives Detroit... 11:20 a. m.

4 Returning: Leaves Detroit... 12:10 p. m. Arrives Albany... 5:45 p. m. One and two connect at Albany and Corvallis with Southern Pacific trains, giving direct service to and from Newport and adjacent beaches.

Trains for the mountains arrive at noon, giving ample time to reach camping grounds on the Breitenbush and Santiam river the same day. EDWIN STONE, Manager.

H. L. WALDEN, T. F. & P. A. H. H. CRONISE, Agent, Corvallis.

Jerseys for Sale.

For Sale—One of the finest Jersey bulls, full blood, born last July, solid color, gentle and kind, will register in the A. J. C. C.

One very fine full-blood Jersey bull solid color, prominently marked, gentle and kind, born June 18, 1899. His mother tested 64 per cent. butter fat. Will register in the P. C. C. C.

Two nice full-blood Jersey heifers, solid color, well marked, about 15 months old, gentle and kind, registered in the A. J. C. C. Parties wanting fine registered Jersey stock will miss a rare chance if they fail to investigate this opportunity to get fine Jerseys. M. S. WOODCOCK, Corvallis, Ore.

Notice.

Persons desiring to locate on timber claims tributary to the C. & E. R. R. would do well to call on or correspond with the undersigned. There is a number of first-class timber claims to be taken up under the timber or homestead acts. W. L. CLARK, Corvallis, Ore. Locator.