

CONCERN THE PUBLIC.

The Coast Land & Live Stock Co. Asks Benton County to Settle \$4,600 of Overdue Taxes for \$450.

Corvallis, Or., June 26, 1902. Editor GAZETTE:

There are some things which the public ought to know. Anything which takes, or keeps, money from the public treasury is of interest to all taxpayers, as well as other citizens of a community. I have been told that an effort is being made to obtain a reduction of taxes, which are charged against the "Hogg" lands, more particularly known as the "Coe Lands" and now said to be owned by an Albany Corporation. In order to have correct information on this matter, I have had the County records examined, and my information from the records is to the effect that, on May 28th, last, M. M. Davis, Agent, for the Coast Land & Live Stock Company, filed a petition with the County Clerk, for the Benton County Court, in which petition the County Court is asked to accept \$450.00 in full payment for taxes due Benton County, against the Coe Lands, for years from 1835 to 1900 inclusive, and aggregate \$7468.18. This petition states that there has been paid on this amount, \$822.84 and about \$148.00 more, paid or assumed by purchasers. That the property has been assessed for 1901 to the present owners, and this tax paid in full. That the taxes charged for the years unpaid, are not a valid lien, and to make a settlement of the whole matter, and avoid litigation the company is willing to pay \$450.00 in full settlement thereof. That the petitioners have no expectation of collecting any of the tax from former owners, Coe Estate, or Masten Receiver, and endorsed on the petition, Mr. Davis says he paid the \$822.84 individually, and if the above proposition is accepted he will waive any claim for rebate or return of the same.

That is the gist of the petition as given to me. The County Court made an order in the Journal, referring this petition to the prosecuting attorney, for his opinion on the legality of the assessments. That is as far as the records show on the petition, according to my information.

But in order to have a better idea of the propriety of this modest request, I had the records examined to find out how this property has been assessed, in comparison with other like property, and I learned that the Hogg or Coe Lands, had been assessed for those six years at \$1.25 per acre on an aggregate of something over 20,000 acres. That the Oregon & California Railroad lands, of similar character, were assessed at the same rate, per acre, and that the O. & C. R. R. Co. has regularly paid its tax, and is assessed for 1901 also, at the same rate, \$1.25 per acre, and paid this tax.

That the Oregon Agricultural Company, with about 10,000 acres, has been assessed at the same rate, and the Oregon Development Company also assessed, at the same or a higher rate, and all the same kind of lands. But the Hogg-Coe-Coast, Land & Live Stock Co's. lands, for 1901, are assessed, at an average of 80 cents per acre, and have also dropped down to 16401 acres valued at \$307.00 on which this company paid \$483.14 tax for 1901.

These lands of the Coast Land Co., are part of the Wagon Road grant, made many years ago, running from Philomath to Yaquina Bay. The grant took six miles, odd sections, on each side of the wagon road; in all something over 70,000 or 80,000 acres. Part of it finally drifted into the Oregon Agricultural Co., which has an agent in Portland. Part of it went to the Oregon Development Co. (one of Col. Hogg's side companies), and the bulk of the remainder, about 40,000 acres drifted somehow to Geo. S. Coe, as Trustee. And he died. A New York Court took charge of this property back in the 90's, and appointed a Receiver, A. H. Masten, to whom the heirs of Mr. Coe made a deed. While the property was with this Receiver, the Sheriff of Benton county sold the Corvallis Depot Grounds, valued at \$2500, and the Hoag residence property for lots, house, etc., valued at \$2000, to M. M. Davis, (for 1896 taxes), and his bid was \$322.84. That is the payment mentioned in the petition. In 1900, April 17th, it seems the Receiver sold the entire property to the Astoria Company, subject to all tax liens, encumbrances, etc., against the property for \$1.00 and other considerations. This Company, by A. B. Hammond, President, and W. T. Goslyn, Sec., sold the entire property, except the Depot property, and the Hoag Davis residence property, to the Coast Land & Live Stock Co., for \$1.00 and other considerations.

It seems that when the Astoria Co. bought the Coe Trust property, Dr. Davis had a tax title of record, for the 1896 taxes, \$822.84. There is another deed on record from the Astoria Co. to M. M. Davis, deeding to him the two corner lots and buildings, and I learn on inquiry, that Mr. Davis is said to have transferred to the Railroad Company, or some one, the Depot grounds, in consideration for this Astoria Company deed to the residence where he lives in Corvallis. This makes that property cost Dr. Davis \$822.84, according to the record. That seems to be the way the property came to the company who now want to settle its taxes for six years for \$450, or about ten cents on the dollar. It is said, but I don't know how true, that when the court authorized the sale of the Receiver property it was upon a representation that there was in Benton and Lincoln counties, something like \$10,000

or \$12,000 back taxes, which the purchaser would have to pay, and on that showing the court granted an order to sell, which, if true, would seem to make these taxes, now asked to be released, a part of the consideration for the property, which if not paid, as represented in court might make a bad title, and would seem to open the way to litigation among former owners, over the title to the property who are said to have been told these taxes metanced the property, had to be paid, and an account of this menace to the property did not object to an order of sale. These things enter into the merits of the question of a release of this large tax indebtedness due Benton county, and now asked to be settled at ten cents on the dollar. There are matters of fact and law which are proper to be tried by the Court, who, no doubt before deciding them will go to the bottom of the whole matter. I have no interest in the matters relating to this Coast Company's title, or sales of its property, but I am interested in the question of what goes with the public moneys of this county, and to ask that over \$4600 of taxes due Benton County be settled for \$450 seems to me a public matter and open to public criticism. If there is valid objection to the taxes charged against these properties, then there must be the same objections to taxes against the other companies who have paid their taxes, and against citizens who have had to pay also.

If there are other valid objections against this particular property, I think they ought to be stated, pointed definitely, so the public may form some idea also whether it is right to ask for this kind of rebate. And if so, I do not doubt but that there will be others to follow. CITIZEN.

On Jellies preserves and pickles, spread a thin coating of PURE REFINED PARAFFINE. Will keep them absolutely moisture and acid proof. Pure Refined Paraffine is also useful in a dozen other ways about the house. Full directions in each package. Sold everywhere. STANDARD OIL CO.

S. L. Kline, agent for Osborne Binders, Mowers and Hay Rakes. Full line of Groceries. Highest price paid for Wool.

The First National Bank OF CORVALLIS, OREGON. ESTABLISHED 1900. OFFICERS & DIRECTORS: M. S. WOODCOCK, President. C. E. MOOR, Vice-President. WALTER T. WILES, Cashier. GEO. E. LILLY, Assistant Cashier. JOHN WILLYS, Corvallis, Oregon.

Loans Made: On all kinds of approved security, and especially on encumbrance and build up the legitimate business enterprises and industries of this country. Deposits: Received subject to check payable on demand. Foreign Exchange: Sight exchange and transfers sold available in the principal cities of England, Ireland, Norway, Sweden, France, Belgium, Holland, Switzerland, Denmark, Italy, Russia, Spain, Portugal, Germany, Austria.

Letters of Credit: Issued available in the principal cities of the United States. Princi... Sell Sight Exchange: The Commercial National Bank of Chicago, The First National Bank of Portland, Oregon, The Bank of California, San Francisco, Calif., The Anglo-California Bank, San Francisco, Calif., The National City Bank New York, The Bank of New York National Banking Ass'n Importers & Traders' National Bank, New York Shoe and Leather National Bank of Boston, Mass. Philadelphia National Bank of Philadelphia, Pa.

Corvallis & Eastern Railroad. TIME CARD. 2 For Yaquina: Train leaves Albany 12:50 p. m. " " Corvallis 1:50 p. m. " " arrives Yaquina 6:45 p. m. 1 Returning: Leaves Yaquina... 6:00 a. m. Leaves Corvallis... 11:30 a. m. Arrives Albany... 12:15 p. m. 3 For Detroit: Leaves Albany... 7:00 a. m. Arrives Detroit... 12:15 p. m. 4 Returning: Leaves Detroit... 12:45 p. m. Arrives Albany... 5:40 p. m. Trains No. 1 arrives in Albany in time to connect with the S. P. south bound train, as well as giving two or three hours in Albany before departure of S. P. north bound train for Portland. Train No. 2 connects with the S. P. west side train at Corvallis Crossing for Independence, McMinnville and all points north to Portland. EDWIN STONE, Manager.

H. H. CRONISE, Agent, Corvallis. For Sale: Jersey bulls for sale to parties wishing to improve their dairy herds. Address M. S. WOODCOCK, Corvallis, Ore.

The Toney

\$3.00 shoe—the "correct shape" shoe for men—is filed between the outsole and insole with a mixture of ground cork and rubber, which acts as a cushion for the wearer's foot, keeps out moisture and prevents squeaking. Always \$3.00, never less. Better than some shoes at \$2.50.

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\$3.50 shoes, made from White's Crown Calf, wears better, keeps its polish better, in fact, the best shoe made in the world for the price. Sold only by

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When you see it in our ad, it's so. Phone 191.

Assessment for Sewer. Notice is hereby given that the assessment made by Ordinance No. 119 for the construction of a sewer through block 17, N. R. and P. Avery's Addition to Corvallis in the manner provided by ordinance No. 102 in and against each of the following-mentioned tracts of land was entered in the docket of City liens of Corvallis on the 18th day of June, 1902, and is due and payable at the office of the City Treasurer of Corvallis in United States gold or silver coin, and if not paid on or before the 14th day of July, 1902 the Common Council will order warrants to be issued to the Chief of Police for the collection thereof together with interest thereon at 8 per cent per annum from that date and costs of collection, to-wit:

Table with columns: ORIGINAL TOWN OF MARYSVILLE, NOW CORVALLIS. Block 22, Lot 1, Lucia Addition... \$24.00. Block 22, Lot 2, Lucia Addition... 24.00. Block 22, Lot 3, J. L. Hersher... 24.00. Block 22, Lot 4, J. L. Hersher... 24.00. Block 22, Lot 5, J. L. Hersher... 24.00. Block 22, Lot 6, Wm. Groves... 24.00. Block 22, Lot 7, T. H. Wells... 24.00. Block 22, Lot 8, T. H. Wells... 24.00. Block 22, Lot 9, T. H. Wells... 24.00. Block 22, Lot 10, Agnes Thompson... 24.00. Block 22, Lot 11, Agnes Thompson... 24.00. Block 22, Lot 12, Agnes Thompson... 24.00. Block 22, Lot 13, M. E. Church... 24.00. Block 22, Lot 14, M. E. Church... 24.00. Block 22, Lot 15, M. E. Church... 24.00. Block 22, Lot 16, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 17, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 18, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 19, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 20, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 21, S. Heirs of Emily C. 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Assessment for Sewer. Notice is hereby given that the assessment made by Ordinance No. 116 for the construction of a sewer through blocks 22 and 23, Corvallis, in the manner provided by Ordinance No. 105, in each of the following-mentioned lots and parts of lots was entered in the docket of City liens of Corvallis on the 18th day of June, 1902, and is due and payable at the office of the City Treasurer of Corvallis in United States gold or silver coin, and if not paid on or before the 5th day of July, 1902, the Common Council will order warrants to be issued to the Chief of Police for the collection thereof together with interest thereon at 8 per cent per annum from that date and costs of collection, to-wit:

Table with columns: COUNTY ADDITION TO CORVALLIS. Block 22, Lot 1, Lucia Addition... \$24.00. Block 22, Lot 2, Lucia Addition... 24.00. Block 22, Lot 3, J. L. Hersher... 24.00. Block 22, Lot 4, J. L. Hersher... 24.00. Block 22, Lot 5, J. L. Hersher... 24.00. Block 22, Lot 6, Wm. Groves... 24.00. Block 22, Lot 7, T. H. Wells... 24.00. Block 22, Lot 8, T. H. Wells... 24.00. Block 22, Lot 9, T. H. Wells... 24.00. Block 22, Lot 10, Agnes Thompson... 24.00. Block 22, Lot 11, Agnes Thompson... 24.00. Block 22, Lot 12, Agnes Thompson... 24.00. Block 22, Lot 13, M. E. Church... 24.00. Block 22, Lot 14, M. E. Church... 24.00. Block 22, Lot 15, M. E. Church... 24.00. Block 22, Lot 16, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 17, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 18, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 19, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 20, S. Heirs of Emily C. Church... 24.00. Block 22, Lot 21, S. Heirs of Emily C. 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Assessment for Sewer. Notice is hereby given that the assessment made by Ordinance No. 115 for the construction of a sewer through blocks 12 and 13, County Addition to Corvallis in the manner provided by Ordinance No. 104; in each of the following-mentioned lots and parts of lots was entered in the docket of City liens of Corvallis on the 18th day of June, 1902, and is due and payable at the office of the City Treasurer of Corvallis in United States gold or silver coin, and if not paid on or before the 5th day of July, 1902, the Common Council will order warrants to be issued to the Chief of Police for the collection thereof together with interest thereon at 8 per cent per annum from that date and costs of collection, to-wit:

Table with columns: COUNTY ADDITION TO CORVALLIS. Block 12, Lot 1, F. H. Mills... \$19.91. Block 12, Lot 2, Henrietta E. Dille... 19.91. Block 12, Lot 3, Melissa E. Cameron... 19.91. Block 12, Lot 4, Helen E. Cameron... 5.57. Block 12, Lot 5, Mary J. Webber... 19.91. Block 12, Lot 6, Mary A. Wilkins... 19.91. Block 12, Lot 7, Mary A. Wilkins... 19.91. Block 12, Lot 8, Lillian N. Lake... 19.91. Block 12, Lot 9, Lillian N. Lake... 9.95. Block 12, Lot 10, Mary E. Smith... 9.95. Block 12, Lot 11, Mary E. Smith... 9.95. Block 12, Lot 12, O. J. Blackledge... 19.91. Block 12, Lot 13, O. J. Blackledge... 19.91. Block 12, Lot 14, O. J. Blackledge... 19.91. Block 12, Lot 15, O. J. Blackledge... 19.91. Block 12, Lot 16, Helen Holgate... 19.91. Block 12, Lot 17, Helen Holgate... 19.91. Block 12, Lot 18, Helen Holgate... 19.91. Block 12, Lot 19, Helen Holgate... 19.91. Block 12, Lot 20, Helen Holgate... 19.91. Block 12, Lot 21, Helen Holgate... 19.91. Block 12, Lot 22, Helen Holgate... 19.91. Block 12, Lot 23, Helen Holgate... 19.91. Block 12, Lot 24, Helen Holgate... 19.91. Block 12, Lot 25, Helen Holgate... 19.91. Block 12, Lot 26, Helen Holgate... 19.91. Block 12, Lot 27, Helen Holgate... 19.91. Block 12, Lot 28, Helen Holgate... 19.91. Block 12, Lot 29, Helen Holgate... 19.91. Block 12, Lot 30, Helen Holgate... 19.91. Block 12, Lot 31, Helen Holgate... 19.91. Block 12, Lot 32, Helen Holgate... 19.91. Block 12, Lot 33, Helen Holgate... 19.91. Block 12, Lot 34, Helen Holgate... 19.91. Block 12, Lot 35, Helen Holgate... 19.91. Block 12, Lot 36, Helen Holgate... 19.91. Block 12, Lot 37, Helen Holgate... 19.91. Block 12, Lot 38, Helen Holgate... 19.91. Block 12, Lot 39, Helen Holgate... 19.91. Block 12, Lot 40, Helen Holgate... 19.91. Block 12, Lot 41, Helen Holgate... 19.91. Block 12, Lot 42, Helen Holgate... 19.91. Block 12, Lot 43, Helen Holgate... 19.91. Block 12, Lot 44, Helen Holgate... 19.91. Block 12, Lot 45, Helen Holgate... 19.91. Block 12, Lot 46, Helen Holgate... 19.91. Block 12, Lot 47, Helen Holgate... 19.91. Block 12, Lot 48, Helen Holgate... 19.91. Block 12, Lot 49, Helen Holgate... 19.91. Block 12, Lot 50, Helen Holgate... 19.91. Block 12, Lot 51, Helen Holgate... 19.91. Block 12, Lot 52, Helen Holgate... 19.91. Block 12, Lot 53, Helen Holgate... 19.91. Block 12, Lot 54, Helen Holgate... 19.91. Block 12, Lot 55, Helen Holgate... 19.91. Block 12, Lot 56, Helen Holgate... 19.91. Block 12, Lot 57, Helen Holgate... 19.91. Block 12, Lot 58, Helen Holgate... 19.91. Block 12, Lot 59, Helen Holgate... 19.91. Block 12, Lot 60, Helen Holgate... 19.91. Block 12, Lot 61, Helen Holgate... 19.91. Block 12, Lot 62, Helen Holgate... 19.91. Block 12, Lot 63, Helen Holgate... 19.91. Block 12, Lot 64, Helen Holgate... 19.91. Block 12, Lot 65, Helen Holgate... 19.91. Block 12, Lot 66, Helen Holgate... 19.91. Block 12, Lot 67, Helen Holgate... 19.91. Block 12, Lot 68, Helen Holgate... 19.91. Block 12, Lot 69, Helen Holgate... 19.91. Block 12, Lot 70, Helen Holgate... 19.91. Block 12, Lot 71, Helen Holgate... 19.91. Block 12, Lot 72, Helen Holgate... 19.91. Block 12, Lot 73, Helen Holgate... 19.91. Block 12, Lot 74, Helen Holgate... 19.91. Block 12, Lot 75, Helen Holgate... 19.91. Block 12, Lot 76, Helen Holgate... 19.91. Block 12, Lot 77, Helen Holgate... 19.91. Block 12, Lot 78, Helen Holgate... 19.91. Block 12, Lot 79, Helen Holgate... 19.91. Block 12, Lot 80, Helen Holgate... 19.91. Block 12, Lot 81, Helen Holgate... 19.91. Block 12, Lot 82, Helen Holgate... 19.91. Block 12, Lot 83, Helen Holgate... 19.91. Block 12, Lot 84, Helen Holgate... 19.91. Block 12, Lot 85, Helen Holgate... 19.91. Block 12, Lot 86, Helen Holgate... 19.91. Block 12, Lot 87, Helen Holgate... 19.91. Block 12, Lot 88, Helen Holgate... 19.91. Block 12, Lot 89, Helen Holgate... 19.91. Block 12, Lot 90, Helen Holgate... 19.91. Block 12, Lot 91, Helen Holgate... 19.91. Block 12, Lot 92, Helen Holgate... 19.91. Block 12, Lot 93, Helen Holgate... 19.91. Block 12, Lot 94, Helen Holgate... 19.91. Block 12, Lot 95, Helen Holgate... 19.91. Block 12, Lot 96, Helen Holgate... 19.91. Block 12, Lot 97, Helen Holgate... 19.91. Block 12, Lot 98, Helen Holgate... 19.91. Block 12, Lot 99, Helen Holgate... 19.91. Block 12, Lot 100, Helen Holgate... 19.91.

Auction of Dairy Cows. I will sell at my ranch, on Philomath road Saturday, June 28th, at 10 o'clock a. m., the following property. Twenty head, No. 1 milk cows; 12 head yearling and fall calves; 1 short horn bull, 4-year-old; 1 short horn bull, 2-year-old; 1 Jersey bull, yearling; between 40 and 50 head of hogs—7 brood sows, balance young hogs from 500 to 1000 pounds; 150 chickens, mostly hens; 1 set double harness wagon; 1 phaeton, 1 set light harness wagon; and numerous farming implements. Terms of sale: All sums under \$50, cash; between \$50 and \$200, one year's time, at 10 per cent.; over \$200, at 8 per cent. interest. S. B. BANE, Corvallis, Ore.

Harvester for Sale. New Champion Harvester, for sale at a very low figure. Call on John Matthews on John Wright place, one mile north of Corvallis.

Notice to the Public. The ordinance prohibiting chickens running at large is now in force. Owners will be given a reasonable length of time to prepare cops, after that arrests will be made where the ordinance is violated. A. B. ALEXANDER, Chief of Police.

BANNER SALVE the most healing salve in the world.

Notice of Final Settlement. In the County Court of the State of Oregon for Benton County. By the Master of the Estate of J. B. Lee, (decd) and C. H. Lee, Partners. Notice is hereby given that the final account of the undersigned administrator of the estate of J. B. Lee, deceased, and C. H. Lee, partners, has been rendered to said Court for settlement, and that Friday the 6th day of June, A. D. 1902, at 10 o'clock, A. M. has been duly appointed by said Court the time for the settlement thereof; at which time any person interested in said estate by having objections to the account rendered, may appear and file his objections or exceptions in writing to said account and contest the same. C. H. LEE, Administrator of the estate of J. B. Lee, (decd) and C. H. Lee, partners.

M. A. Goodnough Dealer in Pianos, Organs, Violins,