

To cover the cost of setting and distributing the type in such matters, a charge of fifty cents will be made for each "Card of Thanks," and five cents per line for each set of "Resolutions of Condolence" appearing in these columns.

LOCAL NEWS.

Order your trees and shrubs of W. F. Gray, Corvallis, O. egon.

Mrs. J. W. Howell visited with friends near Peoria over Sunday.

The street sprinkler will have to be put in operation, unless we have rain shortly.

We are in the market for mohair, and are prepared to give you full value for same. S. L. KLINE.

The State Board of Education, Tuesday, issued a state certificate to Nathan M. Clem, of Fairmount.

Pure and wholesome cream and milk in any quantity at the Clover Leaf dairy. Taylor & Curry proprietors.

Forecast official Beals has returned to Portland from a visit to Corvallis to inspect the instruments used at the weather station at the college.

Miss Louise Weber left last week for a visit in Michigan with her sister, Mrs. P. H. Irish. She will be absent from Corvallis for several months.

W. O. Heckart arrived home, Friday, from Eugene. He secured a number of contracts for buildings which will be erected in that city this summer.

Bruce Burnett left last week for his mines on Applegate, near Jacksonville. His wife and mother will join him shortly and spend the summer at the mines.

Last Friday evening, Rev. Frank Abram Powell, was formally installed as pastor of the Unitarian church of Salem. Rev. Powell was formerly pastor of the Christian church in Corvallis.

The Occidental hotel in this city has always enjoyed a large share of the patronage of the local and traveling public, because its tables are always supplied with all that the season and markets afford, and its rooms are clean and comfortably furnished.

The C. & E. has disposed of a number of its box cars to the Columbia River & Northern, a small railroad running from the Columbia river to Goldendale, Washington. These cars have been repainted and appropriately lettered at the company's shops at Yaquina.

The public is welcome at all of the exercises of the Missionary Convention at the M. E. Church beginning Wednesday afternoon at 2 o'clock. Wednesday evening the addresses will be given by Rev. H. N. Rounds and Dr. M. C. Wire. On Thursday evening Dr. Geo. Smyth, of San Francisco, will speak.

Ruthyn Turney left, Saturday, for San Francisco. Mr. Turney has rare talent as a musician, and is a performer of long experience on stringed instruments. He will make a profession of music in San Francisco or Los Angeles. His parents reside with other members of the family in the latter city.

The condensed milk factory here has drawn away so much milk from the creamery at Gaston that it was no longer profitable to run and it has been closed for the present. Superintendent Jacobson, who has been in charge has gone to Corvallis where he will take charge of a creamery.—Forest Grove Times.

An afternoon tea in honor of Mrs. N. H. Wheeler, of Seattle, was given at the Gatch home last Thursday. The following guests were present: Mesdames Withycombe, Cordley, Lake, Pritchard, Berchtold, Crawford, Nichols, Phillips, Hayward, Horner, Skelton, Coote, Avery, Callahan, Keady, Spangler, Irvine, Yates and Gibbs, Misses Chamberlain, Snell and Crawford.

Mrs. T. J. Thorp has been duly appointed and commissioned an aide to the president or chief officer of The National Woman's Relief Corps, auxiliary to the G. A. R. The commission is a very neat and appropriate document, and was accompanied by the badge of the order in colors of the national organization. The office is a very important one in the work of the order, and we need not say in this instance worthily conferred.

Jessie, little daughter of Mr. and Mrs. James Wilbanks, died at the home of her parents, west of Mt. View, Friday afternoon, March 20th, at the age of 11 years, and 4 months. Lagrippe is given as the cause of death. The funeral services were conducted at the home, Sunday, by Rev. Rossman, of Philomath. A long line of carriages followed the hearse to Crystal Lake cemetery, where interment was made, and many friends of the family from Corvallis witnessed the last sad rites. Both Mr. and Mrs. Wilbanks are confined to their homes with a severe attack of grippe, and neither was able to attend the services at the cemetery.

Buy your milk of the Clover Leaf dairy, operated by Taylor & Curry.

At Mr. G. G. Knapps residence, 9th and Adams St., S. D. A. Sabbath School and Bible reading every Sabbath (Saturday), at 2:30 p. m.

J. M. Hemphill leaves today for Portland, where he will enter the service of the Wells Fargo express company. "Mack" is an experienced express messenger, having been employed for a number of years on a run out of Denver, Colorado.

The loggers in the employ of the Spaulding Lumber Co., who have been taking out logs from the D. W. McKinney place near Albany, for the past three weeks, will finish their contract the last of this week and start their rafts down the river to Oregon City.

A large audience enjoyed the lecture on "Toadstool vs. Mushroom," delivered at the M. E. church last Friday evening by Prof. Albert R. Sweetser, of the University of Oregon. This lecture course is proving very popular, and the attractions are meritorious.

A basket social will be given at the Opera House on the evening of April 20th, by the local tent of Macabees. A musical and literary program will be rendered, and the proceeds will go to the Macabee band recently organized. Particulars will appear later in these columns.

W. O. Heckart leaves today for Eugene, where he will begin the erection of residences for Messrs. Calkins and Delano, of that city, immediately. He was accompanied by Harry Buxton and Wm. Baker who will assist in the work above mentioned. Mr. Heckart has a crew of men employed in Corvallis, and he will divide his attention between this city and Eugene for the next few months.

The legal time allowed M. W. Wilkins to redeem the Hotel Corvallis property has expired. Sale of this property to Samuel Swanson was confirmed at the November term of the circuit court, and he now has a clear title. Mr. Swanson has been in Corvallis for several days, and it is understood that he will proceed to complete the number of improvements on the property begun last fall.

In response to an invitation from Edwin Stone to take a trip over the C. & E. railroad when in this state, President Roosevelt wired that preparations for his trip were so far advanced that it would be impossible for him to accept. It is probable that the President will only make stops at Portland and Salem during his trip through the Willamette Valley, May 21st, and those who wish to see and hear the nation's chief executive, will have to visit either of these cities to do so.

All arrangements are complete for the teachers' and parents' meeting with the public schools, to be held at Philomath, Saturday, March 23. A fine program has been arranged. Pres. E. D. Ressler, of Monmouth Normal, will deliver an address. An excellent literary and musical program will be furnished by the public schools and the colleges of Philomath. An innovation in the way of a basket dinner during noon hour will add interest to the occasion. Programs have been mailed to the different schools.

Edwin M. Clark and Miss Jose A. Gortner were married at the residence of Dr. H. T. Hooper, at Vale, Or., Rev. H. E. Carter officiating. The bride was formerly a popular young lady of McMinnville. Mr. Clark was for many years in the employ of Huston & Bogue in this city. Some months ago he moved to Vale to accept a position with the Vale Commercial Company. Mr. and Mrs. Clark will make that city their home. The GAZETTE takes pleasure in extending congratulations.

As announced in the GAZETTE a month ago, the College Prohibition Association of Oregon, Washington and California will hold its interstate oratorical contest in Corvallis, May 1st. The state contest, to determine whom shall represent Oregon, will be held in Dallas, April 6th. The winner of the interstate contest will represent the Pacific coast at the National contest which will be held in the East. O. A. C. will send an orator to Dallas. M. H. White will represent Philomath College on the same occasion.

Corvallis business houses are becoming more and more metropolitan in appearance, and it is now possible to satisfy any reasonable desire in style and price of wearing apparel. Nolan & Callahan have just placed in their up-to-date establishment two fine glass show cases that are ornaments to the interior of the store, and of great value in displaying goods that heretofore were never open for inspection, except by request of a customer. These cases are of heavy plate glass, in polished oak frames, each being eight feet in length, by 40 inches in height. They cost \$85 each.

Books While You Wait.

Call at Graham & Wells drug store and select a book from the miscellaneous lot at greatly reduced prices. It will pay you,

DOUBLING ASSESSMENTS.

Why Property Has Been Assessed At Half Its Value.—The New Law.

One beneficial result of the law passed by the legislature of 1901, prescribing the method of apportioning state taxes, is found in the determination of assessors throughout the state to assess property at its full value. The method provided by the old law induced assessors to tax property at from 60 per cent to 20 per cent of its real value, for by so doing they lessened the amount of taxes their respective counties were required to pay into the state treasury.

Under the old law, the proportion of state taxes a county was required to raise was determined by the amount of taxable property in the county as shown by the abstract of assessment. For instance: If the assessment rolls showed that a county had \$100,000 worth of taxable property, that county would pay twice as much into the state treasury as it would pay if its taxable property amounted to but \$50,000. Here, then, was a temptation to the assessor of each county to cut under other counties in assessment valuations.

But the law of 1901 removes this temptation. Under the provisions of that law the amount of taxable property in a county is no longer the basis for fixing the amount of state tax a county shall pay.

The act referred to provides that the average amount of expenditure of a county for a period of five years shall determine the proportion of state tax that county shall pay. Expenditures made for roads and highways are not included in a county's expenses.

Discussing this matter, the Portland Telegram says:

Assessors feel freer than they did formerly to more nearly obey the law and assess property at figures more nearly representing its actual cash value. Unless higher valuations tend to extravagant expenditures, as it is sometimes argued is the case, though there is no good reason why it should be so, the example of the Clackamas assessor is one deserving of imitation by other assessors. Umattilla county farming land is assessed at one-third of its reasonable cash value and in that and other counties probably the rule is to assess not only land but other property at from one-third to one-half its actual value. Why not doubt these assessments, causing Oregon to show up with \$250,000,000 or \$300,000,000 of assessable property, and cut down the tax rate in proportion? So long as expenditures were not thereby increased, it would not only look much better, but would actually be much better, if the value of Multnomah county were placed at \$80,000,000 instead of \$40,000,000, and its tax rate cut down from 36 to 18 mills or less.

There was an enjoyable dance at the Artisan hall, Saturday evening. It was given by Tony Whitbeck and Arthur Hinkins.

Miss Mattie Lee has been visiting near Wells for the past ten days.

Farmers are well along with their spring work, hereabouts, the ground being in excellent condition both for plowing and sowing. A large acreage of wheat and oats is being put in.

Jack Hall is feeding six hogs for the market, and expects them to net him \$700. Jack is another farmer who believes that hog raising pays.

There has been another change in the ownership of the J. J. Yore farm, occupied for the past 17 years by A. J. Hall, and purchased of Mr. Yore last fall by R. N. Williamson, of Wells, and George Green, of Portland. Mr. Green has disposed of his part of the place, containing about 175 acres, to Henry Ridders, of Soap Creek. The price was \$27 per acre. This is the part of the farm on which the house and barn are located, and with new buildings added, will be a beautiful home.

The roads were never in finer condition for traveling than at the present time. There is not the dust of summer nor the mud of winter with which to contend, but a solid, dry road bed that makes driving a delight indeed. This, coupled with cloudless skies and the first warm breezes of approaching spring, win rapturous exclamations even from Oregon's oldest admirers.

Mr. Howe, who purchased the old Burl Calloway farm some time ago, has just placed the machinery for an up-to-date saw mill on this ranch. The outfit is similar to the Charter Oak mill. It arrived last week from Portland. The farm is on Soap Creek, in the vicinity of Sulphur Spring.

Mr. and Mrs. B. J. Hecker and Mr. and Mrs. F. S. Tomlinson, all of Albany, spent last Sunday at the Hecker home near Wells.

H. L. Hall and family, of Polk county, were Sunday visitors here.

Notice to Creditors.

on an active campaign against adulterated and impure food products. His new deputy, H. V. Tartar, will soon be equipped with an outfit which will enable the commissioner to make tests in a small way, even though he has been refused a laboratory, and the services of a chemist through the death of the new law.

But even with such apparatus as is available considerable effective work can be done. It will not then be necessary to send every sample to the State College to be analyzed. As it is now the Agricultural College is crowded with work of its own, and it is not likely to neglect that work for the purpose of accommodating the Food Commissioner's Department. In the past it has been exceedingly kind to give as much attention as possible to the matter, as there was no other method of analysis under the old law. But since the state had a chance to provide other means, and did not do so, the college no longer feels it incumbent upon itself to go out of its way to accommodate the food commissioner. Therefore, some kind of an outfit here is absolutely necessary before the commissioner can make a move. He has knowledge that there are in existence a number of violations of the law at the present time that should be looked after, but to arrest violators without the ghost of a show to convict them would be worse than useless. Just as soon, however, as the new equipment is placed, dealers want to look out, for it is intended by the commissioner that there shall be "something doing."

From Wells.

Mrs. Julia Douty, of Independence, has been visiting relatives here for the past few days,

John Holman, who has been suffering with a severe attack of pneumonia, is slowly improving.

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Notice to Creditors.

Notice is hereby given that T. L. Charman has been duly appointed by the probate court of Benton county, Oregon, as administrator of the estate of L. Diller, deceased, who died in Seattle, state of Washington, leaving real estate in said county of Benton. All persons having claims against said estate will present them with proper vouchers to me at my office at Oregon City, Oregon, or at the office of M. S. Woodcock at Corvallis, Oregon, within six months from this date.

CENTRAL COMMITTEE MET.

Primaries Will Be Held April 4, and County Convention Will Meet April 7.

The republican central committee for Benton county met in Corvallis last Saturday afternoon at 2 o'clock, at which time dates were set for holding primaries and a county convention to elect delegates to the congressional convention at Eugene, which will nominate a contestant for the seat made vacant by the death of Congressman Tongue.

Fourteen of the 16 precinct committeemen were present at Saturday's meeting, as follows: H. H. Glasford, Corvallis No. 1; W. E. Yates, Corvallis No. 2; J. R. Smith, Corvallis No. 3; T. H. Cooper, Corvallis No. 4; J. A. Parks, Philomath; Jas. Wilkinson, Willamette; A. H. Buckingham, Belfountain; Jas. Pfouts, Monroe; T. J. Risley, Fairmount; W. S. Tomlinson, by Geo. W. Denman, proxy, Soap Creek; Geo. Bayne, by Homer Lilly, proxy, Wren; Frank Plunkett, by T. T. Vincent, proxy, Kings Valley; G. H. Wamsley, by W. S. Linville, proxy, Blodgett. Those absent, were: Clarence Vidito, Alsea, and H. Underhill, Summit.

Saturday, April 4th, at 1 p. m., was set as the time for holding primaries, and the county convention will be held Tuesday, April 7th, at 11 a. m.

The coming convention will contain 78 delegates whereas the last convention held but 71. The apportionment was based upon the vote cast for T. H. Tongue in this county last June. One delegate at large will be allowed each precinct, and one delegate for each 15 votes, and one delegate for the nearest fraction of 15. This will give the following apportionment.

Table with 2 columns: Precinct Name and Number of Delegates. Total 78.

Looking for Ghosts.

An article by Mrs. L. V. Flint, of this city, descriptive of Corvallis, appears in "The Sunflower," a paper published in New York. It contains this paragraph, concerning our climate:

The climate is mild and equitable, compared with other portions of the state. Neither cold nor hot, just enough to know that we have a decided change of season. A few flakes of snow and just a thin ice for a few days—and now people are working in their gardens, getting ready for planting—and this is the last of February. The State Agricultural College is located here, and we are justly proud of the fine buildings and grounds, and the work under President Gatch is being well done. Some 500 students are enrolled. There are some minor industries here, but Corvallis is mainly a city of homes, and is destined to become what is called a "College Town."

Mrs. Flint says Corvallis is "a city of churches," and adds: Our Lyceum was the first appearance of anything liberal that the town ever had and we held the first Spiritual service ever held here. Such ideas and such curiosity! You can perhaps grasp the situation when we relate an incident that occurred: A boy who attended the opening of the Barrett Lyceum, was questioned as to how he liked it, and what he saw. "Didn't see nothing" but an old grey headed woman that talked." And of course you can quite understand that "talk" amounted to nothing, when a boy was looking for "ghosts."

And now, after a year's work, there is occasionally someone looking for "ghosts." The ignorance of the people concerning Spiritualism is appalling. And never, till we began our public work, here, did we know there could be so much prejudice and superstition. We held our own though—and have as fair an audience, comparatively, as the other denominations.

Milk Cows for Sale.

Having sold my milk route, I have for sale a number of first-class milk cows. Come early and take first choice.

J. D. HUKILL, Corvallis, Or.



Hart Schaffner & Marx Hand Tailored

"TAILORED-BY-HAND"

Isn't commonly thought of in connection with ready-to-wear clothes; you expect to pay extra for it.

You needn't; Hart Schaffner & Marx Clothes are "tailored-by-hand" as much as the custom-tailor's product; and better done than the most of 'em.

It's one thing that makes these clothes "ready-to-wear," instead of just "ready-made"

Hart Schaffner & Marx, Good Clothes Makers.

SOLD ONLY BY S. L. KLINE

Advertisement for E. W. S. PRATT, Jeweler and Optician, featuring watches, clocks, and jewelry.

Advertisement for F. S. HAROUN, The Business College Man, offering a complete course in business, pen art, short hand, and typewriting.

Advertisement for Henry Ambler, Real Estate, Loan, and Insurance, located in Philomath, Benton County, Oregon.

Advertisement for Young's Cash Store, offering ladies' goods at low prices and various fancy goods.

Advertisement for Albert J. Metzger, Watch and Confidence, offering watch repairs and jewelry services.

Notice of Guardian's Sale, detailing the sale of real estate for the guardianship of Melissa Whitney.

Notice of Final Settlement, regarding the estate of Walter S. Hobbs, deceased.

Call for Warrants, notice regarding the payment of city warrants drawn on the general fund.

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