

THE MORTGAGE TAX LAW!

We publish in full, with the exception of the table for the guidance of the Clerk, the mortgage tax law, as passed by the last Legislature, for the two-fold purpose of showing that the law is just and calling the attention of all persons owning mortgages or the land upon which they are held, of having all credits or payments endorsed upon the margin of the mortgage record prior to the first day of August:

AN ACT to define the terms "Land" and "Real Property," for the purpose of Taxation, and to provide where the same shall be assessed and taxed, and to declare what instruments whereby Land or Real Property is made security for the payment of a Debt, shall be void, and to repeal Sections 2 and 7, of Chapter 57, of the Miscellaneous Laws of Oregon.

Be It Enacted by the Legislative Assembly of the State of Oregon:

SECTION 1. The terms "real property" and "land," wherever used in this Act or in any other of the laws of Oregon, shall, for the purpose of assessment and taxation, be held to mean and include not only the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also all buildings, structures, improvements, trees, and other fixtures of whatever kind thereon, and all rights (sites) and privileges belonging or in any wise appertaining thereto. And a mortgage, deed of trust, contract, or other obligation whereby land or real property situated in no more than one county in this State, is made security for the payment of a debt, together with such debt, shall, for the purposes of assessment and taxation, be deemed and treated as land or real property.

SEC. 2. All land shall be assessed and taxed in the county where the same shall lie, and every person shall be assessed in the county where he resides when the assessment is made for all real and personal property then owned by him within such county; and unoccupied land, if the owner is unknown, may be assessed as such without inserting the name of any owner, and a mortgage, deed of trust, contract, or other obligation whereby land or real property situated in no more than one county in this State is made security for the payment of a debt, together with such debt, shall be assessed and taxed to the owner of such security and debt in the county, city or district in which the land or real property affected by such security is situated. The taxes so assessed and levied on such security and debt shall be a lien thereon, and the debt, together with the security, may be sold for the payment of any taxes due thereon, in the same manner and with like effect, as the real property or land is sold for the payment of taxes.

SEC. 3. The owner of a mortgage, deed of trust, contract or other obligation whereby land or real property, situated in but one county in this State, is made security for the payment of a debt, and also the debt so secured, shall, for the purpose of assessment and taxation, be deemed to be the person or persons to whom the security was given in the first instance, unless it appears on the record of the security that some other person is the owner; and all assignments or transfers of a debt secured as mentioned in this Act shall, for the purposes of assessment and taxation, be null and void, unless such transfer or assignment is made in writing upon the margin of the record of the security, and the name of the person to whom such debt is assigned or transferred given; and in all cases such debt and security shall be assessed and taxed to the person or persons who appear on the record of the security to be owner or owners thereof. All mortgages, deeds of trust, contracts, or other obligations hereafter executed, whereby land situated in more than one county in this State is made security for the payment of a debt, shall be void.

SEC. 4. For the purposes of assessment and taxation no payment on any debt secured as hereinbefore mentioned in this Act shall hereafter be taken into consideration by any Assessor in this State, when assessing such debt and security as herein provided, unless such payment is endorsed in writing on the margin of the record of such security by the owner thereof, or his authorized agent, before the delivery by the County Clerk to the Assessor of the abstract of securities hereinafter provided for. And in all cases the Assessor shall assess such debt and security for the full amount of such debt, that appears from the record of such security to be owing, unless in the judgment of the Assessor the land or real property by which such debt is secured is not worth as many dollars as still appears unpaid of such debt, and then, in that case he shall assess such debt and security at whatever sum he thinks to be their real cash value.

SEC. 5. It is hereby made the duty of each County Clerk in this State to deliver on the first day of August of each year to the Assessor of his county, an abstract of all unsatisfied instruments of writing on record in his office, whereby land or real property situated in his county alone is made security for the payment of any debt. Such abstract of each of such instruments shall contain the following:

- 1. The name of the persons who executed such an instrument.
2. The name of the person or persons for whose benefit it was executed.
3. The sum that still appears secured by such instrument.
4. A brief description of the property contained therein, to wit: the range, township and section in which it is situated.
5. The date thereof and when recorded.
6. The book and page where recorded.

7. The person or persons who appear on the record to be the owner of the security.

SEC. 6. The abstract mentioned in Section 5 of this Act, shall be substantially in the following form:

SEC. 7. It is hereby made the duty of the several County Clerks in this State to record in the margin of the record of all mortgages on land and real property, when requested so to do by the mortgagee or owner of the mortgage, all assignments thereof, or of the note or other evidence of debt secured thereby, and copies thereof certified by such Clerk shall be received in evidence in all courts of this State, with like effect as a certified copy of such mortgages. And all persons who now have mortgages recorded in this State, upon which partial payments have been made, are hereby allowed sixty days after this Act takes effect to cause to be recorded in the Recorder's office of the proper county such payments, with the dates thereof.

SEC. 8. A debt secured by land or real property situated in no more than one county in this State shall, for the purposes of taxation, be deemed and considered as indebtedness within this State, and the person or persons owing such debt shall be entitled to deduct the same from his or their assessments in the same manner that other indebtedness within the State is deducted.

SEC. 9. No promissory note or other instrument of writing which is the evidence of a debt that is wholly or partly secured by land or real property situated in no more than one county in this State shall be taxed for any purpose in this State, but the debt evidenced thereby, and the instrument by which it is secured shall, for the purpose of assessment and taxation, be deemed and considered as land or real property and together be assessed and taxed as hereinbefore provided.

SEC. 10. Nothing in the foregoing shall be construed to apply to mortgages, deeds of trust, contracts or other obligations in favor of the State or of school and university lands, or judgments in favor of the State, or any of its educational funds whereby such debt is made a charge or lien upon real property.

SEC. 11. Sections 2 and 7 of Chapter 57, of the Miscellaneous Laws of Oregon, and all other Acts and parts of Acts in conflict herewith are hereby repealed.

Approved October 26, 1882.

In connection with the foregoing law it should be remembered that the Republican members as well as the leading papers of Portland, done all in their power to defeat it and prevent its passage, when before the Legislature. When the law was pending before the Supreme Court these same journals were filled with unfavorable comments. We give below extracts from a labored article in the Oregonian of June 8th, which reminds one of special pleading and shows the length to which a leading Republican journal will go to further the interests of the moneyed power, and against the rights of the people:

"J. Fred. Clarke, on being called on by an Oregonian reporter about the matter, gave the following statement: 'The condition of the real estate market at present is similar in all respects to that of the two preceding years at the same season, as can be seen by the county records, or more easily by the condensed records in my office.' ... The mortgage tax law is operating unfavorably, but chiefly on country property. Country members of the Legislature made the law and they will find many of their constituents in great straits before they can have an opportunity to amend the act, from which they will suffer."

"The reporter then called upon the principal bankers of the city, with the following result. 'Mr. W. S. Ladd, of the firm of Ladd & Tilson, said: 'We have not loaned any of our own money on real estate security for a long time, because we have not had any more than was necessary for commercial purposes. We have loaned money on mortgages for outside parties, but they are not satisfied with the present state of affairs, and we will call in their money as fast as possible. The new law taxes mortgages at their par value while real estate is taxed at only from 40 to 50 per cent. of its value. This is too great a discrimination against the money lender. We will lend no more money on real estate.'"

"W. V. Spencer of the Portland Savings bank, said: 'Our money is all loaned out, much of it on real estate. We would rather have it in hand than loaned on mortgage. We do not propose to oppress people but will get in our money as soon as possible, as we can loan it in other ways to better advantage. The principal objection to the mortgage tax law is not to the intent of the law, which was to equalize taxation, which it, however, does not do, but arises from the fact that the law has the effect of taxing money loaned on mortgages higher than if it were invested in real estate. But what we most of all object to is, the amount of trouble caused by the requirement of the law that all payments must be recorded on the margin of the mortgage. We shall get all our money loaned on mortgages in as soon as possible. There will be plenty of places to put it when it comes in.'"

"William Reid of the Oregon and Washington Mortgage and Savings bank said: 'No new mortgage business will be entertained from the city of Portland. We will, however, fulfill all building agreements to loan, made before the decision of the Supreme Court. It is impossible to loan on Portland mortgages at 10 per cent., because the tax there is three per cent., and with contemplated river improvements may go to 3 1/2 and possibly to 4 per cent., so that 6 1/2 per cent. would be the lender's return. That is not the most serious objection. It is this. If a loan is made on city property for five years, no man can tell the net return he will get each year, because he cannot see what the taxation will be made each year, ahead, for five years. I do not object to a tax of one

per cent. of mortgages, or 1 1/2, if we can know ahead what that specific rate of tax will be. In the country it is different. There the rate generally is 1 1/2 per cent., and fluctuates only three quarters of 1 per cent.; still so many feel disposed to take chances over in the country; and so we have not decided what course to take in loaning there for this reason: Suppose we had a winter like that of 1880-81, when storms carried away 50 or 60 bridges in the State. As the constitution prohibits counties placing themselves in debt beyond a certain limit, the result would be that, as these bridges must be rebuilt and damages to roads repaired in the same year at the county's expense, the taxes for that particular year would be doubled and the lender upon his five or six years' mortgage would receive an unexpected and much smaller rate of interest than formerly. All the laws of a State never can compel a man to loan his money at whatever rates and subject to whatever taxes the State may designate. The money lender will take care, if he has to make loans at all, that the same will not be for a longer period than a year, on account of the uncertainty of the precise amount of taxes he will have to pay; or if loaned for three, five or six years, will only purchase notes and mortgages at such a heavy discount as will cause an impecunious farmer or borrower to pay much higher rates of interest than he ever dreamed of."

TUTT'S PILLS

SYMPTOMS OF A TORPID LIVER. Loss of Appetite, Bowels constive. Pain in the Head, with a dull sensation in the back part. Pain under the Shoulder blade, fullness after eating, with a disinclination to exertion of body or mind. Irritability of temper. Low spirits, with a feeling of having neglected some duty. Nervousness, Digestive Flatulency at the Heart, Dolor before the eyes, Yellow Skin, Headache generally over the right eye. Headaches with distal dreams, highly colored Urine, and

CONSTIPATION. TUTT'S PILLS are especially adapted to such cases, and produce such a change of feeling as to restore the sufferer. They increase the Appetite, and cause the bowels to take on their normal action. They are sold by all Druggists, or sent by express on receipt of 25 CENTS. Price 25 cents. 33 Murray St., N. Y.

TUTT'S HAIR DYE

GRAY HAIR OR WHISKERS changed to a Glossy Black by a single application of this DYE. It imparts a natural color to the hair, and is sold by Druggists, or sent by express on receipt of 25 CENTS. Price 25 cents. 33 Murray St., N. Y.

JONES' MINERAL WATER

Testimonials From Prominent Citizens of Roseburg: For the benefit of those suffering with catarrh I will state that I have been afflicted with that disease for the last three years and after using various remedies without any benefit, was finally induced to try the Eldorado Mineral Water, from the spring of Geo. W. Jones, which I will state has effected a cure, and I have no hesitation in recommending it to those suffering with a like complaint.

J. S. FRZITION, County Judge of Douglas county, April 13, 1883.

G. W. JONES, SIR: During last Summer I was suffering with constipated bowels and general ill health. I procured two bottles of mineral water and used it and am entirely cured. I have no hesitation in recommending the water to all who are suffering with like derangement of the bowels and general debility. HENRY BOWEN, City Marshal of Roseburg, April 13, 1883.

GEORGE W. JONES, SIR: Having used the Eldorado Mineral Water for some time, for dyspepsia and catarrh, I feel safe in recommending it to the public as a sure and reliable remedy in those afflictions. W. S. HUMPHRY, City Recorder, Roseburg, April 16, 1883.

This is to certify that during last Fall I was suffering seriously with congestive chills and fever, and was induced to try the Jones Mineral Water and am happy to state that one bottle cured me entirely and I have enjoyed good health ever since. W. G. CLEVELAND, Roseburg, May 5, 1883.

The Eldorado Mineral Water can be purchased at any time at the Drug Store of Dr. S. Hamilton, Roseburg, at 50 cents per quart.

TESTIMONIALS.—G. W. Jones, dear sir: Having been troubled with dyspepsia for many years I was advised by W. F. Johnson to use your mineral water. I did so and do unhesitatingly say it did me more good than anything I had ever used. It had an immediate effect. Yours, JOHN HOWARD, Roseburg, April 1, 1883.

This is to certify that I have used successfully the Umpqua mineral water for six months, for nervous dyspepsia and debility of the whole system and I have found great relief and I might say am entirely cured. I have no hesitancy in believing this mineral water to be of great curative value. Respectfully, W. F. JOHNSON, Roseburg, April 2, 1883.

DRY'S SALOON

Jackson Street, Roseburg. The proprietor of this well known and popular resort would thank his friends for their liberal patronage in the past and would ask for a continuance of the same in the future. The public is informed that I keep none but the best brands of wines, liquors and cigars and that I sell over the bar the celebrated Jesse Moore & Co's Kentucky Whiskies. A good billiard table will be found in the saloon; also the leading papers of the world.

ELDORADO SPRINGS.

To all persons suffering with any nasal catarrh affection of the throat or stomach, I will state that last Fall that myself and members of my family were suffering with catarrh in the head and myself with an affection of the stomach. That I purchased a gallon of the mineral water taken from the spring on the South Umpqua, 3 miles west of Roseburg, of G. M. Jones, Dr. Hamilton agent, and can testify that both myself and family have received great benefits from its use. My son Andrew Willis was suffering very much from nasal catarrh and by the use of this water has entirely recovered and is now well. I can unhesitatingly recommend it as the best medicine I have used in my family for any of the above named complaints. REV. W. A. WILLIS.

NOTICE

THE UNDERSIGNED HAVING BEEN APPOINTED Inspector of Sheep for Douglas county, by the Hon. County Court of said county, and having filed the necessary bond, is now ready to perform the duties appertaining to said office, whenever called thereon. THOMAS SMITH, Sheep Inspector for Douglas county, Oregon, Willbur, Oregon, December 2, 1882.

Administrator's Notice

SALE OF REAL ESTATE. NOTICE IS HEREBY GIVEN THAT IN PURSUANCE of the order of the County Court of Douglas county, Oregon, entered on the second day of April, 1883, the undersigned, administrator of the estate of Woodson Patterson, deceased, will, on Saturday, the 16th day of June, 1883, at 1 o'clock P. M. of said day sell on the premises to the highest bidder the following described real estate of said deceased, to-wit: The south half of the north half of the donation land claim of Abraham Patterson and wife, being claim No. 40, in township No. 22, south of range 8 west of the Willamette meridian, situate in Douglas county, Oregon, containing 160 1/2 acres, excepting therefrom one acre of the northeast corner said land. A few simple titles guaranteed and possession given after harvest. J. A. KIRKENDALL, administrator. Herman H. Hays, atty. for estate, April 21, 1883.

Administrator's Notice

NOTICE IS HEREBY GIVEN THAT THE UNDERSIGNED has been duly appointed by the County Court of Douglas county, Oregon, and has qualified as administrator of the estate of Robert McClanahan, deceased, late of said county. All persons having claims against said estate are hereby notified to present the same, with proper vouchers, to me at Canyonville, in Douglas county, Oregon, within six months from date of said appointment, and persons owning said estate are required to make immediate payment to the undersigned. HARRY McCLANAHAN, L. F. Mouton, atty. for administrator, March 10, 1883.

JAMES DEARLING, Blacksmith and Farrier, OAKLAND, OR.

And well-known to the people of Douglas county, would respectfully announce that he is prepared to do all kinds of work in his line and guarantees satisfaction. HORSESHOEING A SPECIALTY. Any farmer having a plow to sharpen or machinery to repair will do well to give me a call at my old stand. I have a full stock of iron and steel, and having purchased the same at a low price, can do work, so far as prices are concerned, cheaper than any who will attempt competition. JAS. DEARLING, Oakland, Oregon.

R. S. & J. C. SHERIDAN

(Successors to Thos. P. Sheridan) DEALERS IN HARDWARE, TINWARE, STOVES, GUNS, CUTLERY, AND TINNERS' FURNISHING GOODS. TIN STORE, ROSEBURG, Or. Having secured the above business, we are prepared to keep up its former good name for work, and we have the best of material and always a full stock of goods on hand and it is our aim to furnish customers with first-class articles at live and low prices. A full stock of Iron and Steel For Sale. Dealers from abroad will receive prompt attention. R. S. & J. C. SHERIDAN.

METROPOLITAN HOTEL

This Popular House Situated in the center of the business portion of Roseburg, having recently changed hands, has been COMPLETELY RENOVATED, and prepared for the reception of guests. The dining room will be supplied with the best.

MARKET AFFORDS

With good attendance. As Mrs. Zigler has charge of the kitchen the cooking will be unexceptionable. Rates reasonable. Free coach to and from the railroad. LOU. ZIGLER. R. S. THOMPSON, R. H. THOMPSON, R. J. DE HART, W. M. HOSKEMAN.

Thompson, De Hart & Co., Hardware, Carriage Hardware, Etc. FARMERS, LOOK!

BOOTS

For men and boys and the most durable shoes for misses and children, try the celebrated IRON-CLAD GOODS. Manufactured by PORTER, SLESSINGER, & CO. San Francisco. They are guaranteed to give satisfaction. Will not break in the back or rip in the side. All goods of this manufacture made by white men. No Chinamen employed. For sale by FLOED & CO. ROSEBURG, YONCALLA, E. G. YOUNG OAKLAND

METROPOLITAN SALOON, McCULLOCH & CO., PROPRIETORS, ONLY THE BEST BRANDS

Wines, Liquors & Cigars. Keep on hand, and customers will find this a pleasant place of resort. Give me a call. One door south of the Metropolitan Hotel

F. P. HOGAN'S

Cash Store.

HAVING PURCHASED A COMPLETE ASSORTMENT OF GENERAL MERCHANDISE. WILL SELL THE SAME CHEAP FOR CASH!

PRICE LIST: Calicos, 5 cents per yard. Ladies' dress goods, 8 cents per yard. Corsets, 50 cents. Genuine kid gloves, 75 per pair. Coffee, No. 1 Costa Rico, 7 lbs. for \$1. Persian Cashmere, 25 cents per yard. Suitings, 12 1/2 cents per yard. Fine Japanese teas, 45 cents per lb. Six spoons silk thread, 25 cents. Other articles in proportion. My motto is cash sales & small profits. F. P. HOGAN.

HITCH UP

But Before You do That COME 'ROUND TO W. G. WOODWARD'S HARNESSES SHOP AND BUY A NEW SET OF Harness or a Saddle. One of the biggest and best stock of goods ever brought to town. I use nothing but the best leather and have got EVERYTHING IN THIS LINE. Dont Fail to See Me! W. G. Woodward, Roseburg, Or.

"SAY; CAN YOU SEE?"

SEE WHAT! WHY, THAT THE LEADING MERCHANT M. JOSEPHSON, HAS THE LARGEST STOCK OF General Merchandise! EVER BROUGHT TO ROSEBURG! INCLUDING EVERY VARIETY OF LADIES' DRESS GOODS, OF THE VERY LATEST STYLES. ALSO GENTLEMEN AND BOYS' READY MADE CLOTHING! Do Not Fail to Call and Examine his Stock! His motto is Quick Sales and Small Profits. Remember the Place. New York Store, Roseburg. SHERIDAN BROTHERS, ROSEBURG, OR'GN. They will announce that they have just received and now have on hand one of the Largest Stocks of General Hardware Ever brought to Douglas, and when added to their STOVES OF ALL PATTERNS and READY MADE TINWARE, they are prepared to disburse they have the best supply in their line of any house in Southern Oregon, which they propose SELLING CHEAPER THAN ANY ONE can purchase elsewhere.

General Merchandise!

In the shape of building materials—in the way of locks, butts, etc. we can offer superior inducements to purchasers. Try us. We can give you bargains in the following brands of stoves, not equalled elsewhere—Buck's, Bonanza, Farmer, Utility, Dexter, Pacific, Wide West, Clearwater Occident, Iron King, Empire City, and other stoves and ranges. The best of workmen are constantly employed in the manufacture of our Tinware and buyers should learn our prices. We have also extragins to offer in guns, such as Winchester, Sharp and other Rifles, as well as in Shot-guns and Pistols. We are also Agents for the White Peeries and New Home Sewing Machine, which we sell at lowest rates and warrant as complete in every respect. We can also supply

General Merchandise!

Averill and Rubber Paints, the best in the market, at lowest rates. Give us a call, inspect our stock, inquire as to our prices, and we promise to suit all who can.

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UNTIL FURTHER NOTICE!

CARO BROS. Will sell goods

AT FOLLOWING QUOTATIONS: Best brands of prints, 18 yds. \$1 00. White Rock and Lonsdale Muslin 10 yds. \$1 00. Canton Flannel from 9 to 16 cents per yard. Ladies Brocaded Dress Goods, 11 cts. per yard. Cotton Batting 20 cents per yard. Brooks', Coult's and Clark's spool cotton, 60 cents per doz. Ladies' Calf Shoes, \$1 75 per pair. Ladies' Cloth Balmorals, \$1 50 each. Table linen from 35 to 60 cts. pr. yard. Costa Rica Coffee No. 1 guaranteed, seven pounds for \$1 00. Tea, our own Brands, 37 1/2 cts. per lb. Sugars from 11 1/2 to 13 cents per lb. Tomatoes \$1 75 per dozen. Rice No. 1 Carolina, 8 cents per lb. And all other goods in our line in proportion. We have given you these quotations and hope that one and all will take advantage of our price list.

CARO BROTHERS.

SHERMAN, CLAY & Co.

Pacific Coast Agents for the Celebrated

WEBER PIANOS

UPRIGHT, SQUARE & GRAND. Acknowledged by all Musical Authorities to be the BEST PIANO now manufactured. Prices as low and terms as easy as consistent with thorough workmanship. Address SHERMAN, CLAY & Co., Cor. Kearny and Sutter Sts., San Francisco, Cal.

McTAMMANY'S ORGANETTES

The only instruments that children can play as well as grown persons. Only five minutes time required to learn how to manage them. Any kind of tunes can be played. Finest accompaniment for the voice in singing. They are sold so low that any family can easily procure one. Having one no family could get along without. Prices of different styles \$3, \$10, \$15 and \$24, including twenty-five best of music. Send for catalogue and price list. Address SHERMAN, CLAY & Co., Cor. Kearny and Sutter Sts., San Francisco, Cal.

T. W. MORGAN

AT THE OLD ESTABLISHMENT OF MOSES APPLE, NEXT DOOR TO MARK'S & CO., OFFERS FOR SALE THE FINEST VARIETY OF TOBACCO, CIGARS AND CONFECTIONERY EVER OFFERED IN ROSEBURG, AT PRICES LOWER THAN THE LOWEST. CIGARETTES A SPECIALTY. A FINE SUPPLY OF HOLIDAY GOODS.

CONCRETE PIPE

HENRY GUTERMAN and LOUIS BELFUS have obtained the right for Douglas county for laying Continuous Concrete Pipe, for conveying water, and Louis Belfus and George Prosser have obtained the right for Josephine and Curry counties, and will sell farm or individual rights and lay pipe at the very best prices. Any size from 12 to 22 inches furnished. This pipe is much cheaper than Wood, Iron or Lead!

FRAZER Axle Grease!

Best in the world. Get the genuine. Every package has our trade-mark and is marked Frazer's. SOLD EVERYWHERE.

BUY ONLY CANYONVILLE MILLS FLOUR

THIS FLOUR IS MANUFACTURED FROM ONLY the best of wheat. It is heavy for sale also. Shorts, and Middlings, Bran, Hairs, Lard, etc. cured in the most reliable manner. Purchasers will do a favor to inspect my stock at the Canyonville Mills. W. SHAMUS.

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