

The Assessment.

The enforcement of the mortgage tax law has led to a prolonged discussion of the subject of the assessment of property for the purpose of taxation in this State. Some of these articles are wise but the most of them are otherwise. One advocates the entire repeal of all laws on this subject and the organization of a new system altogether, another an amendment creating a State Board of equalization, and still another who holds that the present law is good enough as it is. The latter also includes those who know the difficulty of perfecting a system of this kind. The law as it now stands did not emerge full grown from the brain of any one of our great statesmen, but has been perfected by construction of the courts and legislative amendments through a series of years. It would not be wise to destroy this structure because of some imperfection and trust a new system whose imperfections will have to be corrected in the same manner in the future.

The law requires that all property within the State shall be assessed at its actual cash value. Nothing could be more just or equitable. That this is not done in fact, is an argument not against the law but its administration. If it be true that the assessments are not made as the law directs, there must be some other reason for it than the incompetency or dishonesty of the assessors. The complaint is general throughout the State and it is not probable that all these officers are unfaithful to their trusts. The principal reasons for the low values placed upon property is to be found in the mode by which the State taxes are levied. The legislature at its biennial session fixes a certain rate of taxation for State purposes without any reference to the value of the property in the State except what may be estimated from the past assessment. Every county is required to pay into the State treasury annually this per cent upon the full amount of its assessment roll without deducting the expense of collecting or the amount of delinquent taxes. It is the interest of every county therefore to make the assessment roll as low as possible, as while it does not affect the county taxes it saves paying an undue proportion into the State treasury. So far has this precaution been carried by the County Boards of some of the richest counties in the State, that a number of the heaviest tax-payers have been induced to refuse to give their property to the assessor and allow themselves to be assessed by the sheriff, thereby securing the amount of their taxes exclusively for the use of the county. An attempt was made several years ago to remedy this evil by authorizing a State Board of Equalization, but the Courts decided the act inoperative, since which time no steps have been taken to correct it. This fixed levy is the mistake if not the only one in our system of taxation. As the law now stands the levy for State purposes amounts to nine and six tenths mills, divided as follows: Current expenses, four mills; schools, four mills; insane asylum, one mill; military, five tenths of a mill; university, one tenth of a mill. It is evident to the poorest capacity that if this large amount was collected upon the actual cash value of all the property in the State, the treasury would hold a large surplus and the business affairs of the county correspondingly depressed. The tacit agreement to depreciate the value of property therefore becomes a necessity, and would be fair if the depreciation was equal throughout the State, which it is not. The remedy for this may easily be provided by the legislature. Let that body appropriate the amounts necessary for current expenses, schools, etc., for each year, and authorize a board, say the Governor, Secretary of State and Treasurer to fix such a rate of taxation for each year as will raise from the whole property of the State as appears by the county rolls, the amounts so appropriated and no more. Under this system there would be no inducement to undervalue property in any county, on the contrary each would vie with the other to show the largest assessment, as the larger the assessment the lower would be the rate of taxation.

There is a smaller matter that can be amended by the voters without any legislative act, which is the selection of candidates for the assessor. Under the present custom with both parties, the assessor appears on the tail of the ticket. Some men who do not serve well of the party, who is not considered available for judge, commissioner, sheriff, clerk, or even for a member of the legislature is rewarded by the nomination for assessor. If he proves competent he gets no thanks and no promotion, if otherwise he is quietly relegated to private life with the remark that he did quite as well as we

expected. Whenever the tax-payers come to understand the importance of this office and select first-class business men for the position, there will be less growling and less business for the county board of equalization.

The New History.

The importance of this work, now in progress, cannot be overestimated, and the time in which to develop such an enterprise could never be more favorable than the present. Southern Oregon has heretofore and even yet to a large degree, been undeveloped and unknown, though its resources are abundant, its climate fine, and its location, geographically speaking, unexcelled. The experience of our farmer, our stock-grower, our nursery man, and in short, every producer, has universally gone to prove the superior merit of the country. Yet in the face of such experience people are not generally informed as to the natural advantages we possess. The time is just coming when the veil of obscurity is to be removed and when southern Oregon will, for the first time in her existence, be thoroughly represented beyond the limits of her own dominion. The illustrated history of southern Oregon, compiled and edited by H. O. Lang, with a corps of assistants, is the medium through which this knowledge is to be diffused.

One immediate necessity for collecting the data for and compiling this work now, is because the sources of information are purer and more available than will ever be in the future. The ranks of the pioneers is diminishing yearly. Thus every year lessens the testimony as to the early history of this country; and every year dims the memory of those who preserve the unwritten detail concerning it. There still remains, however, enough living witnesses to give such testimony as is necessary to be preserved in the country's record.

The object of the history is a sufficient voucher for its success. The conditions are ripe and the people are glad to hail its advent. Every family needs a record of its own country. No library will be complete without it.

LOUIS BELFILLS.

WATCHMAKER & JEWELER Roseburg, Oregon.

WHOLESALE AND RETAIL DEALER IN WATCHES, CLOCKS, JEWELRY

A FINE ASSORTMENT OF SPEC-TACLES, OF ALL KINDS.

Call and examine our stock before purchasing elsewhere. Don't forget the old stand of

L. BELFILLS.

Coos Bay STAGE LINE!

THROUGH TO Coos Bay in 24 Hours.

This line is now prepared to carry passengers and freight, being supplied with comfortable stages and careful drivers. Stage leaves Roseburg every morning at six o'clock. Office at

HAMILTON'S DRUG STORE.

Fare to Coos Bay \$5.

SALISBURY, HALLY & CO., Props.

OAKLAND ACADEMY! Oakland, Douglas Co., Or.

School Year Begins Monday, September 3, 1883.

TUITION PER SESSION OF TWELVE WEEKS: Primary \$4.00, First Grade Junior Class 5.00, Second Grade Junior Class 5.00, First Grade Middle Class 7.50, Second Grade Middle Class 9.00, Senior Class 10.00. MUSIC: Twenty-four Lessons \$12.00, Use of Instruments 2.50. DRAWING AND PAINTING: Twenty-four Lessons \$1.00 to \$12.00.

Geo. T. Russell, Principal.

Notice of Final Settlement.

In the matter of the estate of Sarah Levens, deceased. IN THE COUNTY COURT OF THE STATE OF OREGON for the County of Douglas. Notice is hereby given that the undersigned administrator of the estate of Sarah Levens, deceased, has filed in the above entitled court his final account of the administration of said estate. That said Court, by order of said day, at the Court room of said County, a time and place for hearing objections, if any there be, to said final account and settlement of said estate. This notice is published by order of Hon. J. S. Fitzhugh, County Judge. THOMAS F. LEVENS, Administrator for estate.

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.

HUBBARD Creek Mills! CLARK & BAKER PROPS.

HAVING PURCHASED THE ABOVE NAMED mills of E. Stephens and Co., we are now prepared to furnish saw wood of the best quality of timber over-offered to the public in Douglas county. We will furnish at the mill at the following prices: No. 1 rough lumber, \$12 per M. No. 1 flooring, 6 inch, \$24 per M. No. 1 shoring, 4 inch, \$20 per M. No. 1 finishing lumber dressed on 2 sides, \$24 per M. No. 1 finishing lumber dressed on 4 sides, \$26 per M. CLARKE & BAKER.

Marble Works.

M. SULLIVAN IS NOW PREPARED TO DO ANY kind of work in his line, Headstones and Monuments of all descriptions, at very low prices and warranted to give ample satisfaction.

M. SULLIVAN. W. T. PEET, W. S. HUMPHREY, A. Y. HOVEY, H. C. HUMPHREY.

DOUGLAS CO. BANK, Peet, Humphrey & Co.

TRANSACT A GENERAL BANKING BUSINESS. I Draw sight drafts on Portland, San Francisco, New York and other points. Bills of exchange on principal points in Europe and Asia.

Deposits Received Subject to Sight Check.

FARMS FOR SALE.

The undersigned has for sale the following Real Property in Douglas County, State of Oregon: A FIRST-CLASS GRAIN FARM NEAR THE Town of Wilbur, containing 314 acres. Has a good dwelling house and outbuildings, and a fine orchard; all well fenced and watered; 250 acres in grain. A desirable home and very cheap.

ONE FARM CONTAINING 352 ACRES, 125 of which is plow land in cultivation, balance pasture; all fenced; well watered; good improvements and orchard.

ONE SECTION OF LAND NEAR THE TOWN of Scottsburg, 80 acres river bottom, balance hill and timber land.

A FARM NEAR WILBUR, CONTAINING 623 acres; 125 acres in grain, the balance orchard and grazing land. About 200 acres level, well watered and well improved. The crop and 600 head of sheep will be sold with the land if desired by purchaser, at a bargain.

A FARM NEAR ROSEBURG, CONTAINING 320 acres, all under fence. Good farm or grazing land.

A FINE STOCK FARM CONTAINING 640 ACRES 12 miles from Roseburg; 125 acres of good grain land, at a bargain.

A LARGE STOCK AND GRAIN FARM NEAR Oakland, containing 3200 acres. About 700 acres plow land, well fenced and well watered.

A STEAM SAWMILL AT DRIFT STATION ON Railroad.

A FLOURING MILL AT SCOTTSPURG.

A NO. ONE FLOURING MILL FOUR MILES from Oakland, on Calipsoo creek.

A NUMBER OF TOWN LOTS IN THE CITY OF Oakland.

I will sell the above real property on reasonable terms. For full particulars enquire of J. C. HUTCHINSON, Oakland, Douglas County, Oregon.

The Famous Unrivaled KNABE PIANO.

The Hardman Piano. A strictly first-class instrument at moderate price; Also

The Popular Pease Piano! A. L. BANCROFT & CO., 721 Market st., San Francisco.

Sole agents for Pacific Coast Administratrix Notice.

NOTICE IS HEREBY GIVEN TO WHOM IT may concern, that the undersigned has been duly appointed by the County Court of Douglas County, Oregon as administratrix of the estate of J. M. M. Venable deceased, and has regularly qualified as such; now, therefore, all persons having claims against said estate are notified to present the same duly verified, within six months from date hereof, to the undersigned, at his residence in Oakland, Oregon, and all persons owing said estate are required to make immediate payment thereof; individual accounts to be acknowledged and partnership accounts to Dr. J. E. Page, of Oakland, Oregon, August 25, 1883. JANE VENABLE, Administratrix. HERMAN AND BALL, attorneys for estate. [1-5]

Our Spring and Summer Price-List No. 33, has made its appearance—improved and enlarged. Over 200 pages. Contains quotations, descriptions and illustrations of nearly all articles in general use, from Adam and Eve to Sitting Bull and Mrs. Langtry. It costs us 25 cents for every copy we mail—nearly \$50,000 per annum. It makes our hair red to think of it. We should have the cost of production. The book is full of brains. Send for it, and enclose 25 cents—anything or nothing—Let us hear from you. Respectfully, MONTGOMERY WARD & CO., 237 & 239 West Jackson Avenue, Chicago, Ill.

FARMERS, LOOK!

FOR THE BEST WEARING BOOTS,

For men and boys and the most durable shoes for nurses 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. BOOTH BROS. E. G. YOUNG. ROSEBURG, YONCALLA, OAKLAND.

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

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

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.

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.

METROPOLITAN HOTEL. This Popular House 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. Zieher has charge of the kitchen the cooking will be unexcelled.

CHAS. WADLEY'S Barber Shop! Opposite Metropolitan Hotel, Roseburg. Shaving and Hair Cutting in a Workmanlike Manner.

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 prices. 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.

BUY THE UNPQUA VALLEY MILLS FLOUR! FLOUR! THE BEST IN THE MARKET!

Address A. W. Stearns, Canyonville, Oregon. FINE FARMS FOR SALE.

ONE FARM CONTAINING 481 AND 350.00 acres 15 miles from Roseburg, on the Coos Bay stage road, and known as the "Eighteen Mile House." Has good dwelling house, barn, mill, out-house, with orchard and good garden is well fenced. A good sized creek runs through the place, near the house and barn, or eye to come rolling land, grain, grass and 1000 ft. of timber for fuel, fencing and building purposes. Is a good tavern stand, being near the foot of coast range of mountains. Good gate and stage station adjoining. Climate healthy, water pure. Terms, part cash and part on liberal time.

ALSO ADJOINING A FARM OF 150 ACRES, with good dwelling and barn and outbuildings, with a bearing orchard. One-half plow land and balance pasture land, and all well watered. These farms will be sold either together or separately, to suit purchasers. Apply to Hermann & Ball, Roseburg, Oregon.

ALSO, 47 ACRES NEAR THE TOWN OF A Looking Glass, in Douglas county. 125 acres of plow land of the best quality, balance pasture land, with plenty of oak and fir timber for fuel and fencing. All well watered, with dwelling barn and good orchard. Price \$4,000. One thousand down, balance on easy terms. A few simple title guaranteed. Enquire of Hermann & Ball, Roseburg, or A. F. Brown Co., Oakland.

ALSO, A FARM OF 225 ACRES, SITUATED 11 miles northeast of Roseburg, in Mount Scottville. One hundred acres plow land, the balance good pasture land, and all well watered and all under good fence. Plenty of fir and oak timber for fencing and fuel. Good farm house and barn and other outbuildings, and 200 choice fruit trees bearing. Price \$5 per acre. Enquire of G. H. Oden, on the premises, or of Hermann & Ball, attorneys, Roseburg.

Disolution Notice. THE PARTNERSHIP HERETOFORE EXISTING between R. T. McCulloch and M. A. Brentano of the firm of R. T. McCulloch & Co., is this day dissolved by mutual consent. R. T. McCulloch remains in the business and will settle all liabilities, and collect all outstanding accounts due the firm. M. A. Brentano retiring from the business. R. T. McCULLOCH. Roseburg, August 13, 1883.

IMPORTANT NOTICE.

AS IT IS IMPOSSIBLE FOR ME TO CLOSE OUT BUSINESS before January 1st, I have laid in a small supply of Groceries to last that length of time, and offer them at the following reduced prices:

- Eight pounds Costa Rica Coffee, \$1.00
Eight pounds "C" Sugar, 1.00
Seven pounds Cube (white) Sugar, 1.00
Best C. O. Soap, box, 75.
Thomas' C. W. B. Soap, box, 1.37.
Tobacco per pound, 50 cents, 55 cents & 60 cents.

ALL OTHER GOODS REGARDLESS OF COST. Give me a Call and Save Forty Per Cent.

S. F. FLOED.

DRAIN ACADEMY! FACULTY:

HENRY L. BENSON, A. M. Principal. MISS ANNA E. DEISENDOFFER, Assistant. DR. J. W. STRANGE, Principal Commercial Department. MISS ADDIE E. SMITH, Music Teacher.

New Buildings, first-class surroundings, low rates of tuition, cheap board. For particulars apply to HENRY L. BENSON, Principal.

HITCH UP! But Before You do That COME 'ROUND TO W. G. WOODWARD'S HARNESS 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.

Don't 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 LA EST 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 would 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 declare 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.

In the shape of building materials — It 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, Claradon 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 bargains to offer in guns, such as Winchester, Sharp and other Rifles, as well as in Shot-gun 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 —

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 any one can.

SHEIDAN BROS.

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.

Look out for CARO Brothers' new advertisement.

T. W. MORGAN, AT THE OLD ESTABLISHMENT OF MOSES APPLE, NEXT DOOR TO MARKS & 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 GATHEMAN AND LOUIS BELFILLS have obtained the right for Douglas county for laying

Continuous Concrete Pipe, for conveying water, and Louis Belfills and George Freeman have obtained the right for Josephine and Curry counties, and will sell farm or individual rights and lay pipe at the cheapest figures. Any size from 12 to 22 inches furnished. This pipe is much cheaper than Wood, Iron or Lead

It is also well suited for Irrigation or Mining purposes and can be laid any distance without joints.

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. I have for sale also Bran, Shorts, and Middlings, Bacon, Hams, Lard, etc. cured in the most sanitary manner. Purchasers will do me a favor to inspect my stock at the Canyonville Mills. W. SHANES