

An Open Letter.

EDRONS OREGON SCOTT

As the La Grande Gazette and some other parties are claiming for Mr. Hamilton great credit as a tax collector, I would like space in your valuable journal to discuss that matter a little.

Mr. Hamilton, as all other sheriffs, assumed the office of sheriff under the sanctity of an oath, with all the responsibilities that the law imposes on that officer, among them the duties of tax-collector, for which I refer you to Sec. 2814. Hill's code, which makes it his duty when the delinquent tax list turned over to him by the county clerk, with warrant attached, and seal of the county court, to proceed at once to make levy and sale if necessary, of personal property, of all delinquent taxpayers, if sufficient personal property can be found, if not, then by levy and sale of real property of said delinquent or sufficient thereof to pay all taxes due, costs of levy and sale, and sheriff's fees, etc., and that said sheriff be required to pay over all monies so collected, by the first Monday in July thereafter, and Sec. 2811 requires the sheriff to swear when he makes his return of the delinquent tax list to the county court, among other things, that after due diligence he has been unable to discover any goods or chattels belonging to said delinquents out of which he could make this tax. Now I would like to invite the attention of the bona fide taxpayers of this county to the delinquent tax list as published in THE SCOTT, and let them decide whether Mr. Hamilton is entitled to the credit of being a good tax-collector.

The present county court started in nearly two years since, with a determination to collect and close up this old delinquent list if possible, and the sheriff made fair promises at the start to second our efforts, but he utterly failed long since. We have urged, encouraged, plead, begged, and even gently threatened him—in fact did all we could, short of going to the courts, to induce him to perform his duty in this matter, for we consider he, as well as ourselves are pledged to those who pay their taxes to collect every dollar of taxes that can be collected. Every one who pays tax has a right to demand that every one else pay, in fact it is their duty to demand it.

The county has to pay the state her portion of the assessment whether it is collected or not, which for 1887 was 5 and 2-10 mills on the dollar, which has been paid to the State, making \$13,465. Union county's portion of the State tax for 1887, although over \$15,000 of that tax is yet uncollected, and this county has actually paid to the State nearly \$7,000 since 1870 on assessments never collected, so that although the law requires the assessor to assess all the property in his county, it would be better for the citizens of the county who pay their tax, if the portion that is not collected were never assessed, but nearly all could be collected, if the sheriff performed his duty as the law requires, and if the several sheriffs of this county had faithfully performed their duty as tax-collector, she need not owe one dollar now, and I venture to say that the loudest growlers at the county court for the county indebtedness comes from some of these same delinquents, though I am willing to believe that generally it is throughout more than wanton neglect on their part, that they do not pay, and that they only need to be properly reminded by the sheriff to pay their taxes. Be that as it may, they should be forced to pay if they do not pay without force, and not be allowed to exist as drones on the community in which they live. Every good citizen should perform his duty in bearing his portion according to his means of the burdens of supporting county, school and State, and the sheriff is demanding the honest tax-payers when he fails to require them to do so.

Mr. Hamilton refuses to take the oath prescribed by law for the sheriff to take in returning the delinquent tax list, for the reason that some former sheriffs have not done so. I will ask the tax-payers if it is any excuse for his dereliction that some former sheriff has fallen short of his duty. Suppose some sheriff had committed a felony, would that justify some other sheriff in committing a felony? The people should require of every officer a strict performance of their duty under the law. Mr. Hamilton accepted the office of sheriff with all the duties and responsibilities that the law imposes on that officer, and he owes it to the people to perform them in full. He meets some of these delinquents daily, in and around the court house, on the streets of Union and wherever he goes through the county, and yet he says he cannot collect this tax, though he has never tried. He has levied on no property for taxes yet. How does he know he cannot collect it? No property is exempt from execution for taxes. Let him try. His refusal to take the oath prescribed by law proves of itself that he has not tried. If he cannot perform the duties of sheriff, why does he want the office again? If he will not perform them, why do the people want him again. Better try a new one, and keep on trying a new one until we get one who will.

The county court has stricken off of the delinquent tax list turned over to Mr. Hamilton of the assessment of 1886 and prior years, more than \$4,500 lost to the county, besides over \$6,000 transcribed to Wallawa county. A considerable portion of this tax lost, could have been collected with proper effort by Mr. Hamilton in time. A considerable tax is lost to the county on mortgages owned by non-residents. Mortgages are assessable according to law, and the mortgages are good security for the taxes until paid off and cancelled, then if the owner be a non-resident the tax is lost. Delinquent tax-payers (misnomer) are continually

moving out of the county, whereby the tax is lost to the county through the neglect of the sheriff. In the last issue of THE SCOTT, in the correspondence from Cove, I see the names of several delinquents who are leaving the State, and who the sheriff should interview on the tax question, but it is safe, I think, to say he will do nothing of the kind; he is too busy securing his re-election.

Now I submit the question of Mr. Hamilton's efficiency as a tax-collector to the voters who pay their taxes, and abide their decision. The Gazette says by way of an excuse for Mr. Hamilton's neglect of duty I suppose, that this old delinquent list is made up of small amounts. By reference to this list it will be seen that quite a number of the amounts are not so small. That old list aggregates \$1600, which should be collected and applied on the county indebtedness; but suppose they were all very small, that would not remove the obligation to pay them, or collect them. The sheriff is allowed ample fees for collecting taxes. He is certainly entitled to 10 cents per mile from the court house each way for each individual. He claims 1 1/2 cents per mile, besides his per cent. But I beg a thousand pardons.

O. P. GOODALL.

Try the new baking powder at Jones Bro's. Only 35 cents a can. Warranted as good as any powder in the market, or money refunded.

NOTICE OF FORFEITURE.

County of Union, State of Oregon, February 6th, 1888.
To E. P. Howard, W. J. Conyns and Hugh Webb: You are hereby notified that I have expended one hundred and seventy-five dollars (\$175.00) in labor upon the "Pooman" mine, as will appear by certificate filed February 8th, 1888, in the office of the county clerk of said county, in order to hold said premises, under the provisions of section 2324, revised statutes, being the amount required to hold the same for the year ending December 31, 1886 and the year ending December 31, 1887. And if within ninety days after notice by publication, you fail or refuse to contribute your proportion of such expenditure as co-owner, your interest in said claim will become the property of the subscriber, under said section 2324.

2-10-w3 JOHN CAREY.

Timber Land, Act June 3, 1878--Notice for Publication.

U. S. LAND OFFICE, LA GRANDE, OREGON, April 18, 1888.
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," WILLIAM EXCELS, of Tolocast, County of Union, State of Oregon, has filed this day in this office his sworn statement No. 10, for the purchase of the SE 1/4 of NW 1/4, and E 1/2 of SW 1/4, and SW 1/4 of SE 1/4 of Section No. 7, in Township No. 6 S, Range No. 28 E, W. M., 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 La Grande, Oregon, on Monday the 9th day of July, 1888. He names as witnesses: Adam Nelson, Jacob Staunbaugh, Wm. L. Burrows and John Stodard, all of Tolocast, Oregon. Any and all persons claiming adversely the above-described lands are requested to file their claims in this office on or before said 9th day of July, 1888.

4-13-w10 HENRY RINEHART, Register.

Delinquent Tax List.

Following is a list of the delinquent taxpayers of Union county, from 1881 to 1887:

Baker A. J., Summerville	1 72
Bloom F. S., Cove	1 00
Bennett F. A., Bed Rock	5 00
Bonnett Jap., Summerville	1 00
Couch R., Island City	1 00
Denney John A., Pine Valley	1 00
Green John, Union	1 00
Hall J. W., North Powder	1 00
Kinsey W. T., La Grande	1 00
McKinis T. T., Summerville	15 00
McKinis T. T., Summerville	1 00
Nelson H., Union	1 00
Prescott C. H., Union	34 78
Standley J., Union	9 00
Wilkinson Joseph, Union	1 00
1882.	
Baird D. E., Union	1 00
Eaton W. L., Union	1 00
Gray W. L., La Grande	1 00
Huff J. F., North Powder	1 20
Johnson Thomas, Union	1 00
Kinsey W. T., La Grande	1 00
Kitney M., North Powder	1 00
Kelsey J. S., North Powder	1 00
Lawrence W. C., Cove	6 00
Lindsay E. C., Island City	1 00
Lambert John, Indian Valley	1 00
McKinis T. T., Summerville	4 00
Marley L. C., Starkey	1 00
Swoman A. C., La Grande	1 00
Randall A., Cove	11 80
Robbs William, Stumptown	1 00
Stagg S. T., Bed Rock	25 94
1883.	
Blackwood J. F., Cove	3 83
Beestinger W. H. & Co., non-residents	1 76
Burford J. S., Cove	1 00
Cates W. A., Antelope	1 00
Garrett John, Indian Valley	1 00
Holbrook H. W., Pine Valley	3 41
Jerman & Well J. P. & F. A. N., Powder	9 76
Kelley James E., Cove	9 82
Kelley J. A., Cove	3 20
Kinsey W. T., La Grande	1 00
Mitchell M. B., Summerville	1 84
Morris Levi, Cove	1 00
Perkins George, La Grande	1 00
Smith E. W., North Powder	1 00
Traylor Ephraim, Union	1 00
Wilbur E. S., La Grande	6 82
Weathers H., La Grande	5 50
Watson Orin, North Powder	1 00
1884.	
Anderson Thomas, North Powder	4 45
Allen J. P., Stumptown	5 75
Blackler L. A., Union	11 04
Baker John, La Grande	13 19
Baker H. J., North Powder	2 38
Boyer J. C., Summerville	1 15
Burford J. S., Cove	1 00
Cates W. A., Antelope	1 00
Conley J. J., Cove	3 34
SE 1/4 of NE 1/4 & NW 1/4 of SE 1/4 Sec 3, Tp. 3 S, R. 29 E, owner unknown	16 87
Clark Ezra, Pine Valley	1 00
Clark Charley, Union	1 00
Clark William, Union	1 00
Conner Aaron, Cove	1 00
Denney John A., Pine Valley	1 00
Duncan F. R., Sparta	1 00
Duncan R. M., Big creek	1 00
Davidson Tracy, North Powder	1 00
Farrow E. S., non-resident	23 00
Ficklin Thomas, Union	1 00
Flory L., Pine Valley	1 00
Grout E. E., non-resident	8 63
Gray J. W., Stumptown	2 83
Green John A., Union	1 00
Goble W. M., Big Creek	1 00
Haynes J. M., Union	1 00
Hall Mrs. Addie, La Grande	4 00
Hughes Henry, non-resident	1 00
Hanson W. A., Island City	1 00
Hanson N. B., Rock Creek	1 00
Hinkley S. D., Pine Valley	1 00
Haulenbrook Thomas, Island City	1 00
Jones N. J., Bed Rock	1 00
Johnson T. R., Union	14 36

Johnson Charles, Indian Valley	1 00
Jewell Jesse, Indian Valley	1 00
Johnson William, Union	1 00
Kinsey W. T., Pine Valley	4 03
Lawrence J. W., Cove	4 89
Laird L. J., Pine Valley	1 00
Moody L. E., Lower Eagle	1 73
Murray F. H., La Grande	29 21
McIntosh E., Cove	18 75
McWaters D. H., Stumptown	4 34
McClure Frank & James, La Grande	34 50
Miller George W., Cove	1 00
Munn Robert, Stumptown	1 00
North William, Big creek	1 00
Nolan J. F., Lower Eagle	1 00
Parker J. E., Indian Valley	1 00
Quinn William, North Powder	44 50
Roberts Lindsay, Union	1 00
Rich E. W., non-resident	2 12
Rundall L. M., La Grande	1 00
Robb William, Stumptown	1 00
Roberts E. T., Pine Valley	1 00
Standley Harrison, Rock creek	1 00
Simmons G. W., Union	1 00
Simmons J. W., Union	1 00
Smith Frank, Bed Rock	1 00
See Bear, Island City	1 00
Tohn W. H., Lower Eagle	13 80
Fustin F. P., non-resident	9 20
Thomas A., Island City	1 00
Taylor Ephraim, Union	1 00
Traylor Ephraim, Union	1 00
Upsyde M., Pine Valley	1 00
Ulin Laverna, Union	14 49
Walker Jos., Island City	1 81
Whitlow J. A., La Grande	9 40
Weston Orin, North Powder	1 00
Wilkinson Joe, Union	1 00
1885.	
Brown W. H., Big creek	2 25
Barnes John P., Indian Valley	1 00
Boley N. D., Cornucopia	11 62
Beck W. C., Lower Eagle	6 87
Bell J. A., Lower Eagle	1 00
Beider Andria, non-resident	6 12
Bedrock John, North Powder	2 25
Carroll E. Pine Valley	4 35
Cates Ed. E., Union	1 00
SE 1/4 of NE 1/4 & NW 1/4 of SE 1/4 Sec 8, Tp. 3 S, R. 29 E, owner unknown	20 00
Curry G. B., non-resident	6 75
Clayborn James G., La Grande	1 00
Elliott John, North Powder	1 75
Frazier G. W., Antelope	4 50
Gray J. W., Rock creek	5 62
Granger J. C., Rock creek	3 62
Grande Ronde Mfg. Co., non-residents	37 50
Gorden Alford, North Powder	5 63
Haskins J. S.	5 37
Hamilton W. S., Island City	1 00
Holbrook M. F., Union	11 77
Henderson Fred, Bed Rock	3 13
Hulick W. H.	6 00
Irwin Marion, Cove	2 12
Johnson F. L., Rock creek	3 00
Johnson George, Union	11 12
Kelsey J. S., North Powder	4 50
Kelsey J. A., Union	3 50
Kisen C. B.	3 75
Murray P. H., La Grande	2 50
McWaters D. H., Rock creek	6 75
Marshall E. D., La Grande	1 00
Noile William, North Powder	2 25
Nelson G. W., North Powder	1 00
Perkins J. R., North Powder	11 25
Prothmore John, Stumptown	12 50
Reed J. J., Pine Valley	2 88
Rick William, non-resident	3 50
Spicer T. J., North Powder	2 25
Stanger J. W., Union	1 00
Sturgill Bro's L. C. & Co., Bedrock	1 00
Turner S. H., North Powder	6 00
Taylor R. H., Indian Valley	6 00
Thomas E. J., Cove	3 63
Thompson R. H., North Powder	18 00
Vanover A. J., Union	2 13
Walten George, Stumptown	7 50
1886.	
Anderson O. P., Union	3 63
Allen Fred, La Grande	1 00
Andrew Mills, La Grande	1 00
Anthony C. L., North Powder	1 00
Berkley Wm (Good) Lr. randa.	1 00
Blackwood John F., Cove	4 40
Bridgite E. S., La Grande	8 25
Burnett William F., Starkey	4 50
Blackler L. A., Union	5 86
Blackler L. A., non-resident	4 82
Brown W. G., Island City	6 92
Baker John, La Grande	1 00
Blackler George W., Union	1 00
Brambsch Abe, Big creek	1 00
Bloom William, Pine Valley	1 00
Baker H. J., Union	1 00
Baker H. J.	1 00
Butler Thomas, Cove	1 00
Burford J. S.	1 00
Beard John, Island City	1 00
Balington E. O., Big creek	1 00
Balington E. O., Big creek	1 00
Brecker J. A., Bed Rock	1 00
Baker Samuel, La Grande	1 00
Culp P. R., Island City	1 00
Clark S. Y., La Grande	5 83
Chandler Florida, Cove	13 20
Chandler Florida, Cove	1 00
Curis E. W., Cornucopia	1 00
Calliberry C. C., Pine Valley	1 00
Cenham A. M., Cove	1 00
Cronmiller E. P., La Grande	1 00
Calver Thomas, Union	3 87
Clark William, Antelope	1 00
Cates W. A., Antelope	1 00
Conrad Patrick, Union	1 00
Cosel E. D., La Grande	1 00
Charles Ed., North Powder	1 00
Charles James, North Powder	1 00
Beatsy Sabie, Summerville	35 20
Beatsy Sabie, Summerville	2 75
Beardson George E., Union	3 00
Doney J. C., Cove	2 00
Enloe J. C., Island City	2 00
Enloe T. E., Enloe, Island City	1 00
Evans Ed., Union	1 00
Eaton C. L., Union	1 00
Fink Joseph, Cove	2 20
Fountain J., La Grande	1 00
French Wymam, Starkey	5 83
French J. C., La Grande	4 19
French C. L., La Grande	1 00
French Harry, La Grande	1 00
Farhaer Jasper, Island City	1 00
Fisher S. P., La Grande	1 00
Forbes C. S., Union	1 00
Fairley James, Indian Valley	1 00
Gillette Jasper, Union	1 00
Gray H. B., La Grande	1 00
Gilson J. L., Cove	1 00
Gilmore J. C., Cove	2 75
Gray J. W., Stumptown	4 00
Green John F., La Grande	4 00
Graham W. H., Indian Valley	1 00
Grady Newtown, Summerville	1 00
Goodman William, Big creek	2 21
Hurst Joe, La Grande	5 29
Hunter J. H. & C. L., Camp Carson	1 00
Haynes W. M., Union	5 50
Haynes William F., North powder	1 00
Heagney Pat, Camp Carson	7 60
Hull William & Mr. Darr, Summerville	25 85
Hayward Charles E., North Powder	8 80
Hughes Dwight, Pine Valley	1 00
Hughes John	1 00
Hart A. M., Cornucopia	1 00
Hercyey P.	1 00
Huff J.	1 00
Hansen Nebe, Rock creek	1 00
Hulbrook A. S., Union	1 00
Haynes J. L.	1 00
Hughes George, Bed creek	1 00
Huffman R.	1 00
Harrison T. J., North Powder	1 00
Irving Robert, La Grande	8 80
James W. B., Cove	6 39
Johnson George W., Union	1 30
Johnson James, Cornucopia	1 00
Johnson Frank	1 00
Johnson Fred, La Grande	1 00
Johnson J. C., Union	2 00
Jewell Jesse, Indian Valley	1 00
Keercher Mac, La Grande	7 77
Kelley George, Bed Rock	8 92
Kent E. W., Big creek	1 00
Kinsey W. T., La Grande	1 00
Kinsey J. W., La Grande	1 00
Lynd John	1 00
Lawrence J. W., Cove	4 08
Leahner George, Camp Carson	1 00
Leahner P.	1 00
Morrison W., Pine Valley	7 16
McAlexander Andrew, non-resident	6 00
Mumford D. W., La Grande	3 75
Mills W. E., Pine Valley	2 87

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NOTICE OF FORFEITURE.
County of Union, State of Oregon, February 10, 1888.
To M. R. Johnson: You are hereby notified that we have expended one hundred dollars (\$100.) in labor and improvements upon the "Dominion" lode. (This claim is situated about 5/8 three quarters of a mile from the mouth of Lost Horse creek, and 1/2 one half mile southeast of Allentown, and is on the south side of Lost Horse creek, in the Granite Mining District, county of Union and State of Oregon.) as will appear by certificate filed February 6th, 1888, in the office of the District Recorder of said district, in order to hold said premises, under the provisions of section 2324, revised statutes of the United States, being the amount required to hold the same for the year ending December 31, 1887, and if within ninety days after this notice, you fail or refuse to contribute your proportion of such expenditure as co-owner, your interest in said claim will become the property of the subscribers, under said section 2324.
E. C. F. MILLS, Register.
2-17-w35 E. CANADAY.

NOTICE FOR PUBLICATION.
LAND OFFICE AT LA GRANDE, OREGON, April 16, 1888.
Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the register and receiver at La Grande, Oregon, on June 8th, 1888, viz: JAMES W. WILSON, Hd. No. 2392, for the NE 1/4 NW 1/4, and NE 1/4 NW 1/4, Sec. 24, Tp. 3 S, R. 30 E. He names the following witnesses to prove his continuous residence upon, and cultivation of, said land, viz: J. M. Solder, H. L. Geary, John Murphy and George Thomas, all of Cove, Oregon.
HENRY RINEHART, Register.
4-27-w6

DISOLUTION OF PARTNERSHIP.
NOTICE IS HEREBY GIVEN THAT the partnership heretofore existing between N. H. Woodland and P. B. Wilson, doing business together under the firm name of HOWLAND & WILSON, is this day dissolved by mutual consent. Mr. Howland has no interest in the business, and all those owing the firm are requested to come in and pay up at once.
Dated at Union, March 21, 1878.
N. H. WOODLAND,
P. B. WILSON.

NOTICE OF FORFEITURE.
County of Union, State of Oregon, To W. H. Creel, Thomas Field, L. B. Bannerman, J. Harley and T. N. Snow: You and each of you are hereby