

EIGHTH YEAR.

HEPPNER, MORROW COUNTY, OREGON, THURSDAY, JANUARY 8, 1891.

NO. 407.

THE GAZETTE.

OTIS PATTERSON Proprietor. VAWTER CRAWFORD, Business Manager.

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THE NEW TAX LAW

Sec. 52.—Shall Apply to Surveyor General and Land Office for Plats. It shall be the duty of the several county assessors of this state, where the same have not been obtained, to apply to and obtain from the State Surveyor General, the local United States land offices, where necessary, and the land department of the state of Oregon, plats of all townships and parts of townships in their respective counties, showing the county lines, on a scale sufficiently large to show the sections or parts of sections by their legal subdivisions, and all lands subject to taxation at the time, with the names of the grantee or donee of each tract. And said county assessors shall procure and keep a tract book for their respective counties.

Sec. 53.—County Assessor. The county assessor shall annually compile the assessment lists with said plats, and may strike from said lists all lands not found on said plats and places on said tax roll all land found on said plats and not on the assessment roll. It shall be the duty of the county assessor to enter annually upon said maps and plats such additional lands of the county as may have become subject to taxation during the year next before the first day of April in each year.

Sec. 54.—It is hereby made the duty of each school clerk in this state to certify to the county clerk of his county a statement showing the number of mills on each dollar of school taxes voted by the local voters of his district at any meeting legally convened for that purpose, on or before May 15 of each year.

Sec. 55.—Duty of County Assessor as to School District Tax.—To Make School District Plats and Maps and Assessment Lists. It is hereby made the duty of the county assessor, with the assistance of the county school superintendent and of each county, to make a complete map and plat of his county, showing the boundary lines of each and every school district in his county, and the relative boundaries of each precinct of said county. It is further made the duty of the county assessor, from the assessment rolls and lists of the precinct assessors made each year, to transcribe at the same time the county assessment roll is transcribed, the assessment of every person subject to taxation in each school district, and make a roll to be known as the school district assessment roll, which shall show the amount and kind of taxable property each and every person may own or have in each school district subject to taxation, which said roll shall be made up and turned over to the county clerk with the general assessment roll of his county, provided, however, that the school district roll shall not be made for any district not having levied a tax prior to May 15 of each year.

Sec. 56.—To Carry Roll to Sheriff With Warrant to Collect Taxes. The county clerk shall, after the county assessment roll is made up, make a copy of the same, and deliver the same to the sheriff of his county, with a warrant to collect the same, and the sheriff shall, on or before the first Monday in October next following, deliver said roll thus completed to the tax collector of the county, in the name of the state of Oregon, under the hand of the county clerk, and with the seal of the county clerk thereto attached, commanding the said tax collector to collect taxes charged on said roll, and to make a list of the names of the persons named in such roll, if necessary.

Sec. 57.—Equalization of Assessments. The County Court, sitting for the transaction of county business, must meet at the room of the county clerk, in the courthouse of each county, on the second Monday in June of each year, for the purpose of equalizing the values of all taxable property within such county. Two weeks previous to the time, the place and purpose of such meeting shall be given by the county clerk in some newspaper of general circulation in the county, or by notices, printed in large plain type, posted in ten or more public places in the county, and such notices shall be deemed sufficient authority for said court to execute the provisions of this act, without any further or other notice whatsoever.

Sec. 58.—County Court Must Equalize Value of Property. It shall be the duty of said court, at such meeting to examine and compare the assessment of property of the several precincts of the county, and proceed to equalize the same, so that each tract or lot of real property shall be entered on the assessment list at its true and full value, subject to the following rules: First.—The county court shall raise the valuation of each tract or lot of real property which, in its opinion, is returned below its true and full value, to such price as the court believes to be the true and full value thereof.

Second.—The county court shall reduce the valuation of each tract or lot of real property which, in its opinion, is returned above its true and full value, to such price as the court believes to be the true and full value thereof; and upon like complaint the court shall reduce the aggregate valuation of such individual, to such sum or amount as the court believes to be the true and full value thereof.

Third.—The county court shall raise the valuation of each tract or lot of real property, which, in its opinion, is returned below its true and full value, to such price as the court believes to be the true and full value thereof; and upon like complaint the court shall reduce the aggregate valuation of such individual, to such sum or amount as the court believes to be the true and full value thereof.

Fourth.—The county court shall upon complaint of any party aggrieved, reduce the valuation of each item or class of personal property assessed to him, which, in its opinion, is returned above its true and full value, to such price as the court believes to be the true and full value thereof; and upon like complaint the court shall reduce the aggregate valuation of such individual, to such sum or amount as the court believes to be the true and full value thereof.

was the true and full value of his personal property. Fifth.—The county court shall correct all errors, omissions or imperfections in names, amounts or descriptions of any nature or kind, and shall have power and it is the duty of the court to add and to subtract and assess on taxable property omitted.

Sixth.—Before the court grants the applications or makes any reduction applied for, it must first examine, on oath, the person or the agent making the application, touching the value of the property of such person. No reduction must be made unless such person or the agent making the application attends and answers all questions pertinent to the inquiry. Upon the hearing of any application the court may subpoena such witnesses, hear and take such evidence in relation to the subject pending as in its discretion it may deem proper.

Sec. 59.—Said court shall complete its labors by the first day of June in each year, and after the valuation of all the property in the book of the roll, the assessment roll, the total of each page carried forward, and a recapitulation, and accurate totals of each column of the assessment showing a grand total, to be made in the book of the roll. The court shall cause two certified copies of the assessment roll, thus completed, under the seal of the county court, to be made, one of which shall be transmitted to the secretary of state on or before the 25th day of July following, and the other copy shall be filed in the office of the county clerk, together with the school district assessment roll.

Sec. 60.—Findings of Court Final Except in Certain Cases. The county clerk must record in a book, to be kept for that purpose, all changes, corrections and orders made by the court, and note the same on the assessment roll, and also upon the school-district assessment roll. The actions and conclusions of the court in all matters pertaining to the equalization of the values of taxable property in its county, for the purpose of taxation, shall be final; provided, that its action may be reviewed on writ of review issued out of the circuit court of the proper county, as is otherwise provided by law.

STATE BOARD. Sec. 61.—What Constitutes the Board. The State Board of Equalization shall consist of one member from each judicial district in the state, who shall be elected as hereinafter provided.

OVER THE HILL. From the Eagle. Fry Wilson, of Monument, has 150 head of cattle being driven to the Malheur county to winter.

The massive order of this place state their intention, we are informed, of commencing the erection of a hall in the near future.

Wm. Radio, accompanied by his wife, departed Monday for the old homestead on the John Day river to be absent a few days.

Long Creek has her charter under which she expects to incorporate, duly signed by her citizens and ready to receive the attention of the next legislature.

Ben Case's wife and children came over from Morrow county last week and joined her husband who is employed in the Malheur blanching shop of this place. They will make Grant county their future home.

"Doc" Haskins, a young lad about eighteen years of age, was arrested last week on the charge of horse stealing, and being unable to give the bond required by Justice Everts he was committed to the Grant county jail, Saturday, to await the action of the next grand jury.

About two weeks ago, Wing Gee, the Chinaman who has been in the possession of a horse to take several head of horses to a ranch on the Middle Fork of the John Day. After reaching Slide Creek, he concluded to give the bond required by Justice Everts to the amount of his capital. He made a trip to Baker City, riding the animal, and during his absence Wing Gee learned of his scheme and ordered his return.

RANCHE, DAIRY, STOCK

Notes Gathered By Those Who Are Progressive. APPLICABLE TO OUR SECTION. And With a View of Benefitting the Stockman Farmer, Horticulturist, Dairyman, Etc.

WORTH KNOWING. Stockmen are well prepared for winter, but from all appearances, not likely to have any. The introduction of imported horses, a few years ago, is beginning to tell among the bands in Eastern Oregon and Washington, and they now furnish as good a class of general purpose horses as any country in the world.

From the English standpoint a contemporary says: When the sound of the churn indicates that the butter has "come," let everything rest for about ten minutes before drawing off the butter-milk. The result will speak for itself.

Coffee was not known to the Greeks or Romans, but in Abyssinia and Ethiopia it has been used from time immemorial. In 1600 it was carried by the Dutch from Mocha to Java, where it was soon extensively raised, and young plants were afterwards sent to the botanical garden at Amsterdam.

Opium is got by cutting the capsule of the poppy flower with a notched iron instrument at sunrise, and by the next morning a drop or two has oozed out. This is scraped off and saved for the grower, and after he has a vessel full of it, it is strained and dried. It takes a great deal of opium to make a pound of opium, and it goes through a number of processes before it is ready for the market.

A chemist dilates on the sanitary virtues of apple-sauce. He says the chemical composition of the apple consists of vegetable fiber, albumen, sugar, gum, chlorophyll, malic acid, lime and water. German analysts also assert that the apple contains a larger percentage of phosphorus than any other fruit or vegetable, and this phosphorus is of great use in renewing the essential nervous matter—probably not one in 1,000 of the many persons who eat apple-sauce with roast goose or roast pork have any idea why such a condition should be used in these particular cases. But apple-sauce aids the digestion, which, in the case of rich meats with which it is usually associated, would be sluggish.

THE SCIENTIFIC AMERICAN gives this recipe, which the whole world ought to know: At the first indication of diphtheria in the throat of a child make the room close, then take a tin cup and pour into it a quantity of tar and turpentine, equal parts. Then hold the tin cup over the fire, so as to fill the room with the fumes. The patient on inhaling the fumes will cough and spit out the membranous matter and diphtheria will pass off. The fumes of tar and turpentine loosen the matter in the throat and thus afford the relief that has baffled the skill of physicians.

RAIN STORMS AND POULTRY. Diseases that affect fowls in winter are more prevalent during the continuance of rainy weather than during a cold period, says the Farm and Fireside. Cloudy weather, when the air is dry, seldom affects poultry unfavorably, and at such times there is nothing to prevent turning the hens outside, giving them litter to scratch in and allowing them to keep warm by healthy exercise; but poultry of all kinds suffer from some one or more of the various ailments due to exposure to damp weather. Roup is a disease that seldom puts in an appearance in dry weather. The dampness is also fatal to chicks during the winter. The best remedy is shelter, a warm, light house, and the fowls being during damp days, or until the weather becomes clear.

LARGEST FARM IN THE WORLD. In the extreme southwest corner of Louisiana lies the largest producing farm in the world. Measuring 100 miles square, it is owned and operated by a syndicate of northern capitalists, says Spare Moments. The 1,500,000 acres of the tract were purchased in 1883 from the state of Louisiana and from the United States government.

At that time it was a vast grazing land for the cattle and few herds of the neighborhood, over 3,000 head of half-wild horses and cattle being thereon. Now this immense tract is divided into conveyed to pasture stations, or ranches, existing every six miles. The fencing alone cost in the neighborhood of \$50,000. The land is best adapted for rice, sugar corn and cotton. All cultivating, ditching, etc., is done by steam power. A tract, say half a mile wide, is taken and an engine placed on each side. The engines are portable, and operate a cable attached to four plows, and under this arrangement thirty acres a day are gone over with the labor of three men. Harvesting, planting and other cultivation is done in a like manner. There is not a single draft horse on the entire place.

Of course horses are used for the herds of cattle, of which there are 16,000 head. The Southern Pacific railway runs for thirty six miles through the farm. The company has three steamboats operating on the waters of its estates, of which there are 300 miles navigable. It has also a ten horse, a bank, a shipyard, and a rice-mill.

A departure from the requirement of unanimity in the verdicts of juries has been made in Minnesota. An amendment allowing ten members, or five-sixths of a jury, to render a verdict in civil cases was voted on at the recent election, and appears to have been carried. The adoption of the amendment has occasioned some surprise in the state. The departure is, however, in a direction which many thoughtful men have pointed out as the path of progress, and expert opinion is on record to the effect that the demand for such a change will become greater as juries improve and as the difficulty of securing conscientious unanimity increases. The operation of the new system in Minnesota will be watched with interest.