

Notice to Advertisers.

Those desiring the insertion of display ads...

Take Notice.

The sum of five cents per line will be charged for "cards of thanks..."

We hold each and every correspondent responsible for his or her communication.

L. P. FISHER, NEWSPAPER ADVERTISING AGENT...

Give your business to Heppner people, and therefore assist to build up Heppner.

TIME TABLE.

Stage for Hardman, Monument, Long Creek, John Day and Canyon City, leaves as follows...

Removal Notice.

G. B. Tedrowe desires to inform the public that he has removed his saloon...

Here and There.

About Twenty cords Of good pine wood

Are needed at the Gazette Office on subscription at once.

Heppner was choked full of people Saturday last.

Jerry Brosnan was over from Lena country yesterday.

The Niles-Vinson, Marble Works, Walls, Wash.

W. A. Johnston and I. C. Large went down to Portland last night.

Elder J. W. Jenkins returned to his home at The Dalles last night.

Prineville is soon to have a lodge of Knights of Pythias, says an exchange.

Rev. W. E. Potwine will hold services in the M. E. church next Friday evening.

Hood's Pills cure constipation by restoring peristaltic action to the alimentary canal.

Photographs \$1.50 per dozen at Shepard's gallery, near opera house, north Main St., Heppner, Ore.

Salem Journal: Mrs. Z. M. Parvin returned last evening from Heppner, where she has been visiting her daughter, Mrs. J. N. Brown.

We will take wheat at the market price on subscription, and if our patrons have much as a load will pay the balance in hard cash.

Hall's Hair Renewer renders the hair lustrous and silken, gives it an even color, and enables women to put it up in a great variety of ways.

Col. S. Lovell, of the Oregon National Guard, has been under court martial and found guilty of the charge of misappropriating state military funds.

The Dalles Chronicle: Hon. F. P. Mays has formed a partnership with Portland attorneys. The firm will be known as Carey, Idleman, Mays & Webster.

Any person who desires to trade good unincumbered farm lands, suitable and in condition for raising wheat, for property in Portland, should call at the Gazette office.

Eagle: The Eagle has received word from J. J. Patterson, who departed several weeks ago for Heidelberg, Calif. He had reached Adin, Calif., and by this has arrived at his future home.

After comparing prices with Pendleton and The Dalles, John F. Spray will sell and deliver meat at the residence of Heppner people as cheap as either town above mentioned.

A good male teacher of ten years experience wants a school in Morrow county. His first grade certificate in a half dozen states. Call at Gazette office.

Fossil Journal: The Journal neglected to mention that Mrs. Walt Richardson, of Heppner, "Squire Donaldson's daughter, and Mr. Gilson and daughter, Nettie, of Antelope, were in town during race week.

E. M. Shutt, editor of the Antelope Herald, has declined to be a party to any further footraces, and retires to follow his occupation as a newspaper man more assiduously than ever.

The Dalles robbers, Savage, Klein and Gibbons, have been bound over in the sums of \$3000 each for Savage and Gibbons and \$5000 for Klein. Klein being a self-confessed in his part of the robbery cannot escape, but the others may.

Chas. Cunningham will have at the James Jones ranch a band of his French and American Merino and Oxford graded Bucks. All wool growers who are interested in improving their bands will have a chance to see a splendid band of bucks after the 1st of October.

Eagle: Gus Smith, of Susanville, has not yet recovered from an accident which he met with while enroute from Prineville several weeks ago. The blow being on his leg was broken by his horse falling on him and it seems to be very slow to heal.

Mrs. Jerry Cohn has opened up a bakery in the Abrahamick building on May street, where she keeps fresh bread of every description. A full line of canned goods, confectioneries, cigars and tobacco will also be sold in a few days. Give Mrs. Cohn a call.

Some of the newspapers in another state have been bringing of a 32-year-old grandmother and sending her pictures all over the country, as if anything in the line of enterprises could not be excelled in Maine. But the Hangar news comes along with the report of a little boy born to Estelva on Jan. 1, whose mother is not yet 14-year-old and whose grandmother is not yet 25. Hurrah for New York. You haven't heard from Oregon, though, have you?

Wheatraisers, hauling to town, say that by the time they have run the gamut of buyers their top sacks are more or less depleted.

Well and Happy

Thanks to Hood's Sarsaparilla—Dull Headaches—That Tired Feeling.



Mr. W. H. Toles San Francisco, Cal. "One of the greatest mistakes people make is to lock the door after the horse is stolen."

Saved My A Severe Sickness And a big doctor's bill. If people would only remember that an ounce of prevention is worth a pound of cure...

Hood's Sarsaparilla Cures well to take Hood's Sarsaparilla according to directions, and you will be well and happy.

Hood's Pills cure all liver ills, constipation, biliousness, jaundice, sick headache, indigestion.

SOME MOODED QUESTIONS.

The Laws Governing the Assessment of Property and Collection of Taxes.—When is the County Liable to the State?

Salem Statesman.

The dissection precipitated by the admission of Sheriff Sears of Multnomah county as to his own practice while assessor and his charge that all other Oregon assessors did the same has caused an investigation of the laws covering the matter of state taxes, how and when paid and all points relative thereto.

D. A. Herren and J. S. Buseick, under the firm name of D. A. Herren & Co., are buying and selling grain of all kinds next door to the Gazette office.

Sam Donaldson sent us last week some simple potatoes that are hard to beat. Andy Tillard says that the samples are not picked potatoes, either, but that Sam's whole potato crop equals those sent us.

Judge Eugene Freedland has moved his office from the old location two doors north to the building owned by Henry Heppner.

B. A. Hunsaker runs stage between Heppner and Monument, arriving every day except Monday and leaving every day except Sunday.

Green Mathews, who has with him at the present as an assistant, C. M. Jones, Heppner's pioneer barber, has added a bathroom to his neat establishment, opposite the City Hotel.

J. B. Natter has reopened the Brewery Saloon, keeping on tap at all times the best beer on the Pacific coast.

Green Mathews for shaving, hair-cutting, shampooing and all other work in that line. Baths at any time during business hours. C. M. Jones, assistant.

Andrew Tillard lost one of his pack horses a few days ago, and was much gratified Saturday to learn that it had been found out on Six Mile creek.

Jack Parker has been found guilty of manslaughter over at Burns, with a recommendation for mercy by the jury. He will be sentenced tomorrow.

The wife of F. O. Bookman presented that gentleman, on Saturday last, with a twin, a boy and girl. All are doing well.

Lafe Paulson, who returned from above recently to reside in Morrow county, was in town Saturday last.

Geo. Vinecut, Commissioner J. L. Howard, Frank Blount and Bob Beard were over from Butter creek today.

F. F. Thomas left Saturday last for Salubria, Idaho, where he has some cattle and horses ranging.

Some people who are considered square men will treat a newspaper man as a jackass would a dog.

Silas and Geo. Wright were in town Monday. George says that range in the mountains is very good.

Marah White, of Lexington, was up Saturday last. He is having a siege with Job's comforters.

Andy Tillard says the roads are in terrible condition between Heppner and Fossil.

It is the Headquarters! Paints, Drugs, Oils, Glass, Toilet Articles, Patent Medicines, Etc.

Office of all stages running out of Heppner. SLOCUM-JOHNSTON DRUG COMPANY. PHIL. COHN, Proprietor.

The Keeley Institute For the Cure of Liquor, Opium and Tobacco Habits. It is located at Salem, Oregon. The Most Beautiful Town on the Coast.

Leezer Bros. Is the Place for Fresh Groceries, Cheap for Cash Only. FRESH BREAD, CAKES AND PIES ALWAYS ON HAND.

CASTORIA for Infants and Children. "Castoria is so well adapted to children that I recommend it as superior to any prescription known to me."

state's office one day later than the act relative to state revenue and amending Sec. 2790 of the code.

But if all the laws quoted are still in force, then the counties are forced to pay interest on money which it is impossible for them to collect and pay over in the prescribed period.

Monday in March, because there is comparatively little taxes paid in at that time and besides, the state law contemplates the apportionment of the state fund the third Monday in April.

A prominent attorney of Salem gave as his opinion to a reporter of the Statesman that under the act of the legislature of 1893, known as H. B. 343, an act "to secure a more convenient method of making assessments and of collecting and paying taxes, and to amend Sec. 2794 of the code," the state tax consists of so many mills upon every dollar of the valuation of each county, to be appropriated to the state fund when collected the same as other taxes are apportioned, and that it makes no difference whether the assessment is made by the assessor or the sheriff, before or after the state levy is made; so many mills from all go into the state fund. This view would carry with it the view that state taxes are payable to the state only so fast as they may be collected by the counties and that the state would lose its proportionate share of uncollectible taxes, rebates, etc.

These views are in conflict with two other existing laws. One is Sec. 2813 of Hill's code, which says that "On or before the first February in each year, the several county treasurers in this state shall pay over to the state treasurer, in gold and silver coin, the amount of state taxes charged to their respective counties, which tax shall be paid out of the first or such money collected and paid to the county treasurer." (Wasco, Umattilla, Baker, Union, Grant, Jackson, Coos, Curry and Josephine counties have until the first Monday in April.) The other law is act of the legislature of 1893, relative to state revenue and amending Sec. 2790 of the code. This says in speaking of the state tax that it "shall be apportioned among the several counties of this state according to the total amount of taxable property in each and shall be levied and collected in each of said counties in the manner other taxes are levied and collected, and paid over to the state treasurer. If any county shall fail to pay to the state treasurer its entire apportionment of said taxes within 30 days after the date prescribed therefor in section 2813 of Hill's code, the unpaid balance shall be deemed delinquent, and said county shall pay interest thereon from such date until paid, but the payment of such interest shall not relieve the county treasurer of any county from any penalty imposed by law for failure to pay said taxes as required by law."

This act is apparently in conflict with the first act of 1893 quoted above and so is the section of the code already referred to, but the courts might hold that both were repealed at least by implication by H. B. 343 of the acts of 1893, which repeals "all laws in conflict herewith." This act was filed in the secretary of

state's office one day later than the act relative to state revenue and amending Sec. 2790 of the code.

But if all the laws quoted are still in force, then the counties are forced to pay interest on money which it is impossible for them to collect and pay over in the prescribed period—the first Monday in March, because there is comparatively little taxes paid in at that time and besides, the state law contemplates the apportionment of the state fund the third Monday in April and sufficient tax money must be retained for that purpose. The law which charges up interest against the counties on account of taxes that cannot be collected in time to avoid the delinquency does not seem to be just and right.

The attorney who holds that the state tax is payable to the state fund in the same time and manner as other taxes are returned to their respective funds has a view which appeals to common sense if not to law; and such is the statute law and the practice in other states. In several of the other states the state gets its money when collected, also receives whatever delinquent interest may be collected, also the tax on additional assessments, (which are reported regularly), and loses non-collectible, rebates or illegal taxes, the same as other funds. Under such a system there is no premium on any county swindling, the state or vice versa.

[State Treasurer Metcahan has sent the officials of Morrow county a bill for interest which Mr. Metcahan claims is due from the county in the state.—E.]

Common Sense Should be used in attempting to cure that very disagreeable disease, catarrh. As catarrh originates in impurities in the blood, local applications can do no permanent good. The common sense method of treatment is to purify the blood, and for this purpose there is no preparation superior to Hood's Sarsaparilla.

FROM CALIFORNIA.—The editor is in receipt of a card from Los Angeles, California, which reads as follows: "Free lecture; Cause and Cure of Hard Times; you are especially invited to hear that able and logical speaker, M. V. Kork, of Oregon, upon questions vital to all. Illustrated by blackboard. New Music Hall, Wednesday evening, Oct. 31, at 8 o'clock. Business discussion for business men." It appears from the above that Kork has lost none of his immaculate gear, and that he is still posing in the character of a decent man. But they will get on to him sooner or later.

Marvelous Results. From a letter written by Rev. J. Gunderman, of Dimondale, Mich., we are permitted to make this extract: "I have no hesitation in recommending Dr. King's New Discovery, as the results were almost marvelous in the case of my wife. While I was pastor of the Baptist church at River Junction she was brought down with Pneumonia succeeding La Grippe. Terrible paroxysms of coughing would last hours with little interruption and it seemed as if she could not survive them. A friend recommended Dr. King's New Discovery, it was quick in its work and highly satisfactory in results." Trial bottles free at T. W. Ayers, Jr. drug store. Regular size 50c and \$1.

WHEAT MARKET.—The Morrow County Land & Trust Co. reports a good wheat outlook in that wilderness at Dimondale, Iowa and Heppner. All three wishing sacks should see them. Off.

HAPPINESS WHEN

Will reign supreme among the residents of Morrow and adjoining Co's GRAND CLEARANCE SALE

McFarland Mercantile Co.'s Mammoth Retail Store!

They will make a "bee line" for it at a "Nancy Hanks" gait. WHAT? McFarland Mercantile Co., of Heppner, selling out at cost! Yes, we offer our whole stock at lowest wholesale prices, for CASH ONLY, in order to be ready for our Fall purchases.

A Chance of a Life Time to Buy Goods At Cost or Lower!

Dress Goods, White Goods, Linens, Embroideries, Handkerchiefs, Towels, Infants Caps, Bonnets and Cloaks, Corsets, Kid Gloves, Silk Gloves and Mitts, Flannels, Blankets, Ladies' Mantle Underwear, Knit Goods, Silks, Satins, Velvets, Riding Gloves, Black and Colored Hosiery, Dress Linings, Stays, Silk Thread and Twist, Knitting Yarns, Saxony Yarns, Fancy Goods, etc.

Ladies' and Children's Shoes and Slippers, At prices never thought of. Call and see. One hundred pairs child's heavy lace shoes way down. Men's and Boy's Clothing, Overshirts, Gloves, etc., Boots, Shoes, Rubbers, Hats, Caps, Underwear, White Shirts, Silk Neckwear, Hosiery, Toilet Soaps, Brushes, Razors, Table and Pocket Cutlery, Silver Plated Ware (knives, forks and spoons) Carving Sets, Trunks, Valises, etc.

Our whole store will be a Big Bargain Counter During the coming Fall Months.

A Full Stock of Hardware, Cook and Heating Stoves, Tinware, Buckets, Milk Pails, Pans, Cooking Utensils, Coffee Pots, Tea Pots, Stove Boilers, Wash Tubs, Brooms, Brushes, Granite Ware, Bolls and Washers, Pile Saw Trees, Carpenter Tools (all kinds) Garden Tools, Roof Plates, Stove Pipe, Nails, Horse Shoes, Bar Iron, Blasting Powder, Hanging and Stand Lamps, Gasworks, Crockery, Toilet Sets, Stone Jars, Lamp Chimneys, Lantern Globes, Lanterns, Wicks, Oilier Chilled Pliers, Gang Pliers, Hay Rakes Mowers, Mitchell Wagons, Hooks, Buck Boards, Carts, Harrows, Seed Drills, at cost until present stock is sold. Saddles and Harness, Rifles and Shot Guns, etc.

Come in and make your selections before the assortment is broken. Save your money by buying at our store. A full line of Groceries at cut prices, until close of this sale.

ONLY SPOT CASH gets goods AT COST. Country trade solicited. It will pay you to travel hundreds of miles to buy your supplies at our prices. Don't let friendship for any firm cause you to let yourself these hard times. Mail orders carefully filled. Call and be convinced. No trouble to show goods.

WE MEAN BUSINESS! This Clearance Sale is now in full blast. McFARLAND MERCANTILE COMPANY.

THE STANDARD MOWER! Has the reputation of being the Lightest Running, Least Wear, Fewer Repairs, of any machine in the market.

FOR SALE BY Gilliam & Bisbee, HEPPNER, ORE.

Land Patents Land patents secured for settlers in the shortest possible time. Contested Cases Contested cases intelligently and skillfully handled. Old Claims and Disputes Old claims and disputes speedily settled.

Contests Between individuals having conflicting claims under the agricultural land laws, and those between claimants under the Mineral Laws and agricultural claimants; and also between claimants under any of the public land laws and the Railroad companies and their grantees, and the state and their grantees, under the Swamp Land and School Land Grants.

Specially made of securing patents in the shortest possible time for settlers who have complied with the laws under which their entries were made, and who are annoyed and worried by delays in the issue of their patents, caused by trifling irregularities which can be easily and speedily removed.

Advice also given in all matters relating to the public lands, especially on points arising under the new laws which have been recently passed providing for the disposal of the public domain.

If you want your land patent in a hurry—if you want your land business, of any character, attended to by skillful and competent attorneys, and promptly disposed of, write to

PRESS CLAIMS COMPANY, JOHN WEDDERBURN, GEN. MAN., P. O. Box, 385, Washington, D. C.

Owing to the advantages gained through being a member of the COMMERCIAL UNION, OF HEPPNER, P. C. Thompson Co.

Are in position to make prices for cash as low as the lowest.

Complete Stock of Groceries, Hardware, Gent's Furnishing Goods, Sewing Machines. A Car Load of Rusford Wagons just received. Old Combinations Sign.

Corner Main and Willow Streets, HEPPNER, OREGON.