

Local and Personal Notes

Glasses properly fitted at P. O. Borg's.

George King, of Umatilla was in Heppner Tuesday.

D. M. Ward, came over from Lone Rock Monday.

Alex Cornett, of Butter creek was in town yesterday.

J. H. Ritchel, of Ione, came up from that place Tuesday.

Andy Rood Jr. returned from Portland, Monday evening.

Semi-Weekly Portland Journal and Heppner Gazette only \$2.00 per year.

Dr. Winnard, Ear, Eyes Nose and Throat. Glasses properly fitted.

Seed wheat, Oats, Rye and Barley for sale by Phil Cohn, at Heppner Warehouse.

C. E. McIntosh, a tombstone man of The Dalles, spent Tuesday in Heppner.

Mrs. E. A. Baymer, of Lexington was a business visitor in Heppner Wednesday.

Herman Nelson, a prosperous Eight Mile farmer spent Tuesday evening in the city.

Church services will be held in the Catholic church, in Heppner, Sunday Dec. 9, at 10:30 a. m.

Miss Lela Campbell returned from The Dalles, Tuesday evening, where she has been visiting with her brother Louis.

Henry Blackman was an incoming passenger Monday evening leaving this morning for British Columbia where he goes to look after mining interests.

James K. Young and wife of Grand Haven, Mich., were among the arrivals in Heppner Tuesday. Mr. Young is here in search of timber land and real estate.

If you are hunting Vacant Government land, J. T. Williamson, La Grande, Oregon makes maps of any township in the La Grande Land District showing the condition of the township at the date made for \$1 each, as shown by the records of the land office. Land office practice a specialty. June 7-11.

Your stomach churns and digests the food you eat and if foul, or torpid, or out of order, your whole system suffers from blood poison. Hollister's Rocky Mountain Tea keeps you well. 35 cents, Tea or Tablets. W. P. McMillen, Lexington, Oregon.

Regular preaching Sunday morning at 11 and night, 7:30. Subject for Sunday night, "Today's Great Question." This will be the first of a few sermons of especial interest to young men. All are invited.

Chas. A. Musselman. The K. of P's report a splendid time Tuesday evening at which time the work was exemplified to a larger attendance. A clam supper followed the session of the lodge. The Knights are fast becoming one of the largest orders in this city.

D. W. Chapman, the Vinson stockman, was in the city this week. Mr. Chapman was looking after the purchase of sheep. He states that it is hard to find anything for sale in the way of young sheep. He says that stockmen generally have commenced to feed in the Vinson country.

The Rev. C. J. Hoadley assisted by a quartette choir will conduct public service in the M. E. church next Sunday at 11 a. m. and 7:30 p. m. Theme of morning sermon, "How I Became a Billionaire." A five minute sermon to boys and girls on "Grafting." Theme of evening sermon, "Little and Big." The interior of the church has been greatly improved by paint.

IMPRESSIVE SERVICES. Heppner Elks Pay Tribute to Deceased Brothers.

The regular annual memorial services held by the Elks were conducted in this city Sunday last at the lodge rooms of Heppner Lodge No. 358. The services were well attended and were very impressive.

The address by J. E. Werlein, of Portland, was appropriate and able and created a profound impression upon the large audience.

The entire program outside of being well rendered was impressive and appropriate.

EXPERTS REPORT.

on into the turnovers. In this year the Sheriff was charged with \$391.51 less than the contents of the roll.

We found in the following years the same difficulty. There seemed to be no accuracy in footing the rolls. Charges were made to correspond with the erroneous footing and entered so upon the Ledger of the County Clerk. These irregularities range in extent from \$400. to \$1400.

Important errors occurring in the collections made on roll for 1900 are the omissions of the turnovers of the amounts received upon Receipts No. 1417 and No. 1418 and slight errors in entering Receipts No. 583 and No. 1126 into the Register. These constitute a shortage of a little over \$44.

An error of \$5.20 is the only irregularity occurring in the year 1901.

Collections on the roll of 1902 and turnovers of the same were all regular except the following—\$77.66 collected by the Assessor not turned over to the Treasurer. Errors in footing roll \$2.03, short, and errors in entering receipts into Register \$1.19 short.

On roll of 1903 we find an item of \$57.53 not received for nor turned over to Treasurer. Checks herewith show this amount has been duly collected, (see Rec. No. 2249 and letter.)

On roll of 1904 we find collections aggregating \$105.97 collected and not turned over (pages 38 64 81 107 134.) In turnover of April 8, 1905 we find a shortage of \$200. And in March 27th, 1905 a shortage of \$9.52. Total shortage this year aggregating \$315.49.

We did not attempt to balance the roll of 1905 inasmuch as but a part of it had been collected. But we carefully checked over the Receipts, comparing them with the entries in the Roll and Register and found as follows:

Error in footing Register..... \$ 36
 Receipt No. 1334 short in Reg..... 1 50
 Receipt No. 1461, not in Reg..... 87 90
 Receipt No. 783, error in Reg..... 10
 \$89 86
 Receipt No. 239, paid to Treas-

Spice Perfection
 Sold on Merit



Always the Same
J.A. Folger & Co.
 San Francisco

urer twice..... 7 54
 \$82 32

Many of the tax receipts are rendered ambiguous by reciting the full tax where only the half was paid. No explanation is given for amount of Sheriff assessments found in Rolls for 1899 and 1900.

As a whole, the Sheriff's office has suffered these shortages and irregularities for lack of system. Receiving the taxes, entering the amounts upon the roll and register, and turning the same over to the Treasurer has been the burden of the work within that office. They have kept no account with themselves by means of which the officer in charge or the Court could ascertain

Don't Delay Christmas Shopping

You've But 15 Business Days Left Before Xmas.

Don't try to crowd all your Christmas Shopping into the last week, for you'll be better satisfied to come earlier, while the stocks are as complete as now you'll have more time for choosing, more stock to choose from and the sales people will have more time to wait upon you properly.

A Few Timely Suggestions as to What to Buy

- | | | |
|----------------------|--------------------|---------------------|
| FOR LADIES | FOR GETLMEN | FOR CHILDREN |
| Fur Boa | Suit Cases | TOYS |
| Dress Pattern | Gloves | DOLLS |
| Waist Pattern | Handkerchiefs | Doll Carriages |
| Kimonas | Neckwear | Air Rifles |
| Fancy Collars | Watch Fobs, chains | Gold Necklaces. |
| Silk Emb. Hose | Gold Watches | Gold Graclets |
| Gold Watches | Fountain Pens | Hair Ribbons |
| Hand Painted Plates | Mufflers | Mittens |
| Gold Pens | Slippers | Jackets |
| Haviland China | Pocket Knives | |
| Fancy Box Stationery | | |
| Jewel Boxes | | |
| Fancy Linen Pieces, | | |

TAKE OUR ADVICE AND DO YOUR SHOPPING EARLY THIS YEAR AND YOU WILL BE BETTER SATISFIED

MINOR & CO.

THE CASH SHOE STORE Anticipation Sale

—of—
SHOES, HOSE, GLOVES, FURNISHINGS AND GRAPHOPHONES

We will help you to anticipate your Christmas buying, and to encourage everyone to buy early,—we will offer **Special Inducements for One Week beginning Monday Dec. 10.**

SPECIAL PRICES FOR ONE WEEK ON EVERY ARTICLE IN THE STORE AND JUST BEFORE CHRISTMAS TOO

you know the usual custom is to wait till after the Holidays to reduce prices,—but this is an UNUSUAL STORE and we do UNUSUAL things,—some people think we are foolish, perhaps we are, but you get the benefit just the same.

BELOW ARE A FEW SUGGESTIONS

Every Pair of Shoes and Slippers Reduced For One Week

Ladies, Misses and Children's
 Mens and Boys Shoes and Slippers,
 all at reduced prices this week.

BUY THOSE SLIPPERS NOW

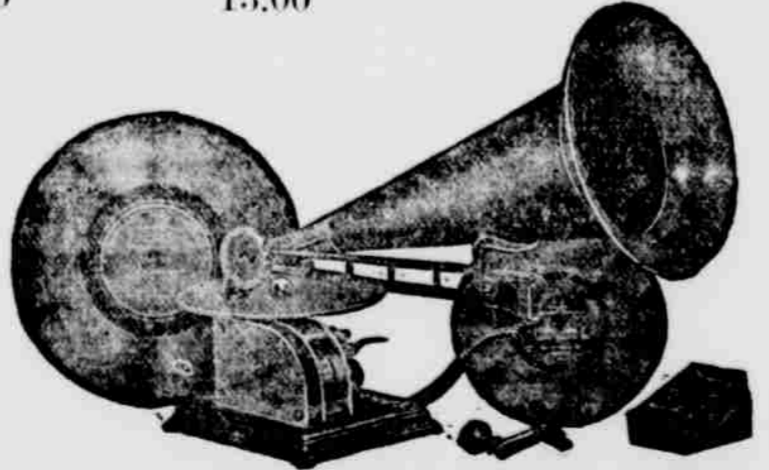
EVERY PAIR OF BLACK CAT HOSE REDUCED

Hose for men Women and children Wool Fleece lined and Cotton, all reduced. All Rubber Goods reduced in price. Monarch Shirts \$1.00. Arrow collars 10c. All Suit Cases reduced in price.

All Graphophones Reduced This Week

\$50.00 machine	\$45.00	\$45.00 machine	\$40.00
30.00 "	25.00	25.00 "	20.00
20.00 "	15.00		

ONE WEEK ONLY



their financial condition. They kept no Journal or Ledger or other account book aside from the Register of Receipts. From time to time they received the tax roll from the Clerk and receipted for the same without knowing its contents. They kept no record of charges made against them or credit due them. In short that office has been entirely in the dark, having no means by which to guide them, or check to protect them from error.

In the absence of any system of accounting or checking up, frequent errors would naturally result. The officers are to be commended upon the results obtained, considering that they were exposed to every snare and pitfall that lurk about and aggravate unkept accounts. But there is yet another phase of the situation we feel should have space in these comments, that of entries made upon the rolls when taxes are paid. It was a frequent occurrence to find where a tax had been paid, the amount credited falling a little short of the assessment. This affects the title of lands to the extent of the deficient tax. The tax payer wants to know when he pays his assessments that they are credited in full. There are likewise small excess credits placed to assessments which render no one harm, but show a tendency toward slackness.

Report on all financial matters pertaining to the office of County Clerk of Morrow County, Oregon.

July 1st, 1900 to Dec. 31st, 1900.

Sufficient fees have been collected according to the Receiving Book to cover all instruments filed for record and the same have been duly turned over to the County Treasurer, except as follows:

Turnover of	Amt. Re'd	Amt. Turned Over
July 2, 1900	\$10.00	\$ 9.75
Nov. 8, "	22 50	21 50
Dec. 18, "	14 75	14 25
Bal. not turned over		1.75
	\$47 25	\$47 25

ENTIRE YEAR OF 1901.

Sufficient fees have been collected according to the Receiving Book to cover all instruments filed for record and the same have been duly turned over to the County Treasurer, except as follows:

Turnover of	Amt. Re'd	Amt. Turned Over
March 2,	\$13.50	\$13.00
March 6,	7.75	7.25
April 3,	6.00	5.00
April 15,	4.50	3.00
June 28,	6.00	3.75
Oct. 4,	5.50	5.00
Bal. not turned over		2.25
	\$43.25	\$43.25

ENTIRE YEAR OF 1902.

Sufficient fees have been collected

according to the Receiving book to cover all Instruments filed for record and the same has been duly turned over to the County Treasurer, except as follows:

Turnover of	Amt. Re'd	Amt. Turned Over
Feb'y, 15,	\$12.25	\$12.00
May 7,	5.50	5.00
Dec. 18,	12.25	11.25
Dec. 23,	11.00	10.50
Bal. not turned over		2.25
	\$41.00	\$41.00

ENTIRE YEAR OF 1903.

Sufficient fees have been collected according to the Receiving Book to cover all Instruments filed for record and the same has been duly turned over to the County Treasurer, except as follows:

Turnover of	Amt. Re'd	Amt. Turned Over
Jan. 17,	\$12.50	\$13.25
March 3,	30.40	38.40
March 24,	12.25	17.25
June 8,	7.75	7.25
July 22,	5.00	5.50
Aug. 1,	30.50	19.50
Oct. 8,	8.50	8.25
Nov. 27,	7.50	7.25
Dec. 10,	4.35	4.25
Dec. 17,	5.25	6.50
Excess Turnover	3.40	
	\$127.40	\$127.40

Bal. 3.40

By unknown instrument 1.00

To Mtg. Book N, p. 17 \$1.11

To Mtg. Book N, p. 419, 25c

To Deed, Book Q, p. 370, 50c

Bal. 1.75

Bal. 2.65

\$4.40 \$4.40

ENTIRE YEAR OF 1904.

Sufficient fees have been collected according to the Receiving Book to cover all Instruments filed for record and the same has been duly turned over to the County Treasurer, except as follows:

Turnover of	Amt. Re'd	Amt. Turned Over
Jan. 11,	\$ 7.50	\$11.50
March 1,	4.40	3.40
March 10,	15.25	16.25
Aug. 20,	1.25	25
Sept. 6,	16.50	13.50
Sept. 23,	4.50	
Dec. 31,	219.50	220.65
Excess Turnover	15	
	\$269.65	\$269.65

Bal. 15

By 2 Dup. Receipts, 75c

1 Mtg. \$1.50

To 1 deed, Book R, p. 307

McMurry to Curran 1.00

To Bal. 1.40

\$2.40 2.40

(Continued on page 4.)

NATURE'S WAY



COME to Radium Springs and rest. Free yourself from the worries and cares which have worn your nerves. Drink of the wonderful waters here, whose remarkable properties will bring sure relief from rheumatism, chronic constipation, indigestion, kidney and bladder troubles and many nervous disorders. This splendidly equipped sanitarium possesses every medical resource, provides every luxury of the finest hotel and offers all the comforts of the home. Located amid the mountains where magnificent scenery, delightful walks, and fine fishing abound.

Information as to equipment, accommodations and rates cheerfully supplied upon request.

RADIUM SPRINGS SANITARIUM
 HAINES, ORE.

NOTICE FOR PUBLICATION

Department of the Interior,
 Land Office at The Dalles, Oregon,
 November 26th, 1904.

Notice is hereby given that Maurice E. Best, of Harlan, Oregon, has filed notice of his intention to make a final report on a part of his mining claim, Homestead Entry No. 752, lands July 2, 1896, in the NW 1/4 of Section 12, T. 37 N., R. 36 E., of Section 11, Township 37 N., Range 36 E., W. 3 M. and that said report will be made before J. L. Williams, U. S. Commissioner of the office in Heppner, Oregon, on or about Dec. 20, 1904.

He names the following names to prove his claim: James W. Wood, George W. Wood, Nelson H. Bayless and William H. Bayless, all of Harlan, Oregon.

MICHAEL J. SULLIVAN, Landster.

For Sale—Town Property.

Good 6 room house, good cellar, good wash house well furnished, wood shed, chicken house and barn, with 8 good lots four bordering on Main street, good well of water, stonberry and shade trees. Fine garden and two blocks from public school. Price \$1700. Inquire at this office.