

# FULL CASH VALUE

## State Tax Commission Directs Assessor Beyers to Assess That Way.

Assessor J. P. Beyers has just received the following letter from Frank K. Lovell, secretary of the State Tax Commission, bearing date of February 24:

"I am directed by the State Tax Commission to address each County Assessor of the State as follows:

"It is definitely stated in the laws of Oregon that all taxable property shall be assessed at its true or full cash value. In addition, each Assessor is specifically required, on completion of his assessment roll, to take an oath to the effect that he has diligently and to the best of his ability assessed all taxable property in his county, subject to assessment by him, at the full cash value thereof. The members of the State Tax Commission are required to subscribe to a similar oath on the completion of the assessment roll prepared by them. (Sec. 3656, Lord's Oregon Laws, as amended by Laws of 1913, page 378.)

"Due allowance must, of course, be made for the many problems and difficulties the assessor encounters in seeking to apply this standard of valuation to particular items and classes of property. At the same time there is no justification for known and intentional violations of the plain letter of the law. The nearer an assessor comes to full cash value in all his assessments, the fairer and more equitable will the assessments become as between individual taxpayers. Deliberate undervaluation of property always tends towards inequality and injustice in taxation.

"The time worn statement that increased valuations result in increased taxes, on account of rates of levy not being correspondingly reduced, has been negated by budget laws, by the tax limitation amendment to the Constitution and, particularly, by a recent enactment requiring that all tax levies shall hereafter be made in dollars and not in mills. Also, under the plan of equalization between counties now in effect, it is no longer true that a high county valuation increases and a low valuation reduces the proportion of State taxes to be paid.

"The Tax Commission does not attempt to prescribe any hard and fast rule for assessments, but it insists that each assessor should make an earnest effort to obey the plain mandate of the law and record such assessments that he can take the oath required of him without subterfuge or mental reservation.

"Can we not mutually hope that the year 1917 will see a higher general average of valuations and a nearer compliance with the requirements of both law and common sense in assessments for taxation?"

### To Abolish Many Boards.

By a thorough house cleaning the state of Kansas will try to get rid of an endless and useless array of boards and commissions. If the economy and efficiency program goes through as planned two boards will run the affairs of state with one head for both.

There is to be a small board to handle state affairs and another to handle all the state institutions, the Governor heading the two. All boards of three or more are to be displaced by one expert with authority to hire clerks, and he under one of the state boards.

A great many departments are to be consolidated under one head and a great many more are to be abolished, as having no value.

A saving of \$500,000 a year is to be effected by such a program and other states are trying the same thing.

### Good Words for Library.

Speaking of the city library here, F. Amelia Henry, librarian at Bandon, says:

"At Coquille they have grown wonderfully in the year and a half since my previous visit. A number of valuable sets of reference book have been given. They are buying from six to eight new books each month. These books not only add a great deal to the profit and pleasure of the readers, but give the shelves a fresh, bright appearance that is most attractive. They have a special book rack and list for boys' books, and many desirable books for girls. At present they are registering new borrowers at the average rate of one each day."

### Estray Notice.

Strayed onto my place February 9, a yearling grade Jersey bull. Owner can reclaim same by paying advertising. O. L. Smallwood, Fishtrap

Send the Sentinel to eastern friends

### More Than It Deserves.

Addison Bennett, writing in the Oregonian of the 25th, speaks of the McGee mine at Riverton, on the Coquille. He says that last September this mine and the Kay mine adjoining, also other property in the vicinity, was purchased by W. S. Hall and associates and were incorporated under the name of the Riverton Fuel company. He mentions that Mr. Hall is at Portland, and then goes on to say:

"There is an area in the properties of about 500 acres, supposed to contain something like 15,000,000 tons of a fine quality of lignite fuel coal. It burns free, makes practically no smoke and is said to be one of the cleanest coals on the market.

"Before beginning actual mining on a commercial basis the new company practically rebuilt everything in connection with the mine, both on the surface and below ground. Since the advent of the new railroad from Eugene to Marshfield, which connects with the former road running from Marshfield to Powers, the company has been shipping several carloads a day by rail, besides supplying the local market along the Coquille river and the towns of Marshfield and North Bend. They have been held back by trouble in getting experienced men to work in the mine, but are gradually getting a working force organized and soon will be turning out several hundred tons per day."

Here in Coquille we are awaiting the fulfillment of these optimistic predictions with hardly less anxiety than that new schedule we were promised on the S. P. A sack or two of coal at a time is all we are able to get now, owing to the very limited production at the Riverton mine.

### Tearing Up Railroads.

One of the numerous ways in which Canada has shown its readiness to meet emergencies created by the war, is in tearing up long sections of railway tracks in the Dominion, to provide the allied forces on the western front in Europe with needed transportation lines, according to the March Popular Mechanics Magazine. The plan for collecting the rails, as reported from Ottawa, contemplated the removal of some 300 miles of government railroad sidings in the East and also long stretches of track between Edmonton and the Pacific coast where two railways run parallel, the traffic on both lines to be accommodated on the remaining route. The plan, it was said, owed its origin to the British government, which intimated that prompt action of this kind would probably save thousands of lives, and that new rails could not be obtained because of the demand for steel in making munitions. It was estimated in Ottawa that over 1,000 miles would be torn up in response to the appeal.

### Much Broccoli Contracted.

Contracts to purchase the broccoli raised in the season of 1917-1918 on 300 acres of Lane county farm lands have just been signed by H. A. Razor and W. T. Langlois of the Western Broccoli Association, which was recently organized in Eugene, says the Eugene Guard. The crop is expected to reach 60,000 crates. Nearly 50 growers have signed with the company to care for the crop under the direction of the broccoli association, and to turn over the crop to the company in the winter of 1917-1918.

A flat price per acre is being paid. The company has secured the seed, and has placed it at the First National bank, from which place it will be distributed to the growers.

### Big Mines May Be Opened.

There is a current report in business circles to the effect that some interests plan the opening of valuable mining deposits in the southern part of the county, or at least in a locality somewhere south of Powers. It has always been known that there was mineral in that locality, but until the railroad to Powers was built the section was so isolated that it was hopeless to consider taking it out.

It is said that some concern has asked for freight rates on 10,000 tons of ore out a year at Powers, but who the parties are or what are their intentions does not seem to be known. —Coos Bay Harbor.

### Homesteader Dies Alone.

Goroner Fred Wilson received word Tuesday that Joseph Young, a homesteader in the sand hills about fourteen miles below Bandon, had been found dead in his cabin. It was claimed by neighbors that death was due to natural causes.

Young was about sixty years old and lived alone. How long he had been dead before being discovered is not known. He had not been known to be sick. —Times.

Butter Wrappers and Trespass signs at the Sentinel office.

### Gasoline at the Garage.

We can sell you gasoline at 23¢ cents in drum lots—as cheap as you can get it anywhere.

Gardner & Larsen.

### NOTICE TO CREDITORS

Notice is hereby given that the undersigned has, by order of the County Court of Coos County, Oregon, been duly appointed administrator of the estate of Margaret A. Hudson, deceased; and that all persons having claims against said estate are hereby notified that they are required to present same, duly verified, and with the proper vouchers therefor, to the undersigned at the office of A. J. Sherwood in Coquille, Coos County, Oregon, within six months from the date of this notice.

Dated this 26th day of February, 1917.

C. D. Hudson, Administrator of the Estate of Margaret A. Hudson, deceased. 7c5

### NOTICE TO CONTRACTORS.

Notice is hereby given that sealed bids will be received for the construction of concrete side-walks at the Coos County Court House, at Coquille, Coos County, Oregon, according to plans and specifications on file in the Office of the County Clerk.

The County reserves the right to reject any and all bids and to award the contract to a bidder not the lowest should they deem it for the best interest of the County.

All bids are to be filed with the County Clerk on or before the 9th day of March 1917 at the hour of 10 o'clock A. M. on which day such contract shall be let. A certified check of five percent, of the amount of bid to be deposited with the County Clerk with bid to be forfeited to the County in case contract shall be awarded and the contractor shall fail, neglect or refuse for a period of ten days after such award is made to enter into a contract and file his bonds to the satisfaction of the County Court as required by law.

A set of plans and specifications may be had upon deposit of the sum of \$2.00 to the County Clerk.

Dated at the City of Coquille, Coos County, Oregon, this 23rd day of February A. D. 1917.

L. W. Oddy, County Clerk. 6c3

### NOTICE OF SALE OF CITY IMPROVEMENT BONDS.

Notice is hereby given that the City of Coquille, Coos County, Oregon, a municipal corporation, pursuant to the provisions of Chapter V of Title XXVI of Lord's Oregon Laws, and the provisions of sections 70 to 75, both inclusive, of an act enacted by the people of the City of Coquille, at the general election held on the 12th day of May, A. D. 1913, has issued 36 Improvement bonds, Series R for the improvement of all that portion of Second street from the west side of Henry Street and running east therefrom to the west side of Myrtle Street;

Also, all that portion of Third Street from the east side of Henry Street and running east therefrom to the east side of Collier street;

Also, all that portion of Coulter Street from the south end of Coulter Street and running north therefrom to the south line of Fourth Street;

Also, all that portion of Heath Street from a point ten feet south of the north line of First Street and running north therefrom to the south line of Fourth Street;

Also, all that portion of Beach Street from a point ten feet south of the north line of First Street and running north therefrom to the north side of Third Street;

Also all that portion of Collier Street from a point ten feet south of the North line of First Street and running north therefrom to the north side of Third Street;

Also, all that portion of Division Street from a point ten feet south of the north line of First Street to the south line of Second Street;

Also, all that portion of Maple Street from a point ten feet south of the north line of First Street to the south line of Second Street, all of said proposed improvements and said streets hereinbefore named being in Elliott's Addition to Coquille City and Nottley's Addition to the town of Coquille City, in Coos County, State of Oregon, according to the plats of said additions on file and of record in the office of the County Clerk of Coos County, Oregon, within the corporate limits of the said City of Coquille, bond number one of said series being in the sum of \$387.86 and bonds numbered two to 36, both inclusive, of said series, being in the sum of \$500.00 each, and all of said bonds bearing interest at the rate of six percent per annum from the 29th day of February, 1917, pursuant to and subject to the provisions of said Chapter V and the said Charter of the City of Coquille and the provisions in said bonds contained.

Said bonds will be sold for the highest price obtainable, but for not less than par and accrued interest and

payable in lawful money of the United States of America.

Sealed written proposals for the purchase of said bonds, or any of them, accompanied by certified check in the sum offered, or United States money order, or lawful money of the United States, will be received and same opened and considered and the sale thereof made by the mayor and City Recorder of the City of Coquille upon and after the 10th day of March, A. D. 1917, and between equal bids, sale will be made to the person first filing proposal, and if made at same time to either or any of such equal bidders.

By order of the Common Council of said City of Coquille and dated this 23rd day of February, 1917.

J. S. Lawrence, City Recorder. 6c3

### NOTICE OF SALE ON FORECLOSURE.

NOTICE is hereby given that under and by virtue of an execution and order of sale issued out of the Circuit Court of the State of Oregon, for the County of Coos, on the 19th day of January, 1917, in a certain cause wherein S. K. Gulliford is plaintiff and E. H. Kern and Mary E. Kern, husband and wife, are defendants, commanding me to make the sum of \$223.50 with interest thereon at the rate of 10% per annum from the 11th day of January, 1917, and an attorney fee of \$25.00, and costs and disbursements taxed at \$10.20, and costs upon said execution out of the hereinafter described real property. I will, on Saturday, the 3rd day of March, 1917, at the hour of Ten o'clock, in the forenoon of said day at the front door of the County Court House, in the City of Coquille, Coos County, Oregon, offer for sale and sell at public auction to the highest and best bidder for cash in hand, all of the right, title and interest of the said defendants in and to the following described real property, to-wit: Lots One and Two in block Sixty-four in Elliott's Addition to Coquille City, Coos County, Oregon, according to the plat thereof on file and of record in the office of the County Clerk of said Coos County, Oregon. Said sale being made subject to redemption in the manner provided by law.

Dated this 27th day of January, 1917.

W. W. Gage, Sheriff of Coos County, Oregon. 8c5

### Professional Cards

J. A. RICHMOND  
PHYSICIAN and SURGEON.  
Richmond-Barker Building.  
Coquille, Ore.  
Phones, Office 626, Res. 214.

GEO. E. RICHARDS  
ATTORNEY-AT-LAW  
Money to Loan on Real Estate  
Office in Robinson Building,  
Coquille, Oregon

W. C. CHASE  
ATTORNEY-AT-LAW  
Richmond-Barker Bldg  
Coquille Oregon

DR. G. W. LESLIE  
Osteopathic Physician  
Graduate of the American School  
of Osteopathy of Kirksville, Mo.  
Office in Eldorado Block  
Marshfield Oregon

DR. C. W. ENDICOTT  
DENTIST  
First N'V Bank Bld'g Phone  
Main 11, Coquille, Oregon.

J. J. STANLEY  
LAWYER  
Office in Farmers & Merchants  
Bank Building, Coquille, Ore.

A. J. SHERWOOD  
ATTORNEY AT LAW  
First National Bank Building  
Coquille Oregon

E. D. SPERRY  
ATTORNEY AT LAW  
Robinson Bldg, Coquille, Ore.

Dr. F. G. BUNCH  
Dentist  
Office in Bank of Myrtle  
Point Bank building.  
Office phone 173 Res. 19x4

Dr. O. H. CLARKE  
Bank of Myrtle Point Bldg.  
Myrtle Point, Ore.  
Successor to the late Dr. M. O.  
Stummier.

# The Better You Know Us

and the better we know you, the more business we can do together, to our mutual advantage.

So will you not make it a point to come into this bank more frequently and give us the opportunity to learn your requirements as well as to show you how practical our assistance in banking matters?

## THE FIRST NATIONAL BANK

THE OLDEST NATIONAL BANK IN COOS COUNTY

## QUICK'S Second Hand STORE

### First and Henry Streets

DRESSERS	KITCHEN and DINING TABLES
STOVES	BED SPRINGS, New and Old
HORSE COLLARS	BEDSTEADS
HARNESS	CREAM SEPARATORS
SADDLES	CHURNS
BABBY BUGGIES	GREEN BONE CUTTERS
GO-CARTS	SHEEP SHEARING MACHINE
COMMODOES	GARDEN TOOLS
STANDS	CARPENTER TOOLS

and many other New and Second Hand Goods

Will exchange Guns, Phonographs, and Kodaks for other seasonal goods. Also make special size SCREEN DOORS and WINDOWS.

Call and See These Bargains

## A WORD to the WISE

When you need neat, new and nifty Letterheads, Envelopes, Circulars or other advertising matter, The Coquille Valley Sentinel is ready to fill the bill. We also have a large stock of Business Cards, Fine Papers and Envelopes, plain or linen finish, and can give you something neat for your office stationery

SENTINEL PRINTING  
IS  
QUALITY PRINTING

## THE ONE INDUSTRY IN COQUILLE

that has operated continuously since its establishment some fourteen years ago has been your Laundry. Rain or shine, good times and bad, it has been on the job. We have a number of customers that have patronized it continually from the beginning. We are grateful for this appreciation of our service. Our aim is to improve the service in every way possible. We wash every thing washable.

### COQUILLE LAUNDRY & ICE COMPANY

## Str. Elizabeth

Bandon to San Francisco  
Fare, First class—\$10.

Sails from Central Warehouse Company  
J. E. WALSTROM, Agent, Bandon, Ore.

E. & E. T. Kruse, Mgrs., 24 Calif. St., S. F.  
J. E. Norton, Agent, Coquille, Ore.

For reliable Abstracts of Title and information about Coos County Real Estate see  
**ABSTRACTS** TITLE GUARANTEE & ABSTRACT COMPANY  
Marshfield and Coquille City, Ore.  
Special attention paid to looking after assessments and payment of taxes.  
Phone Marshfield Office Phone Coquille Office  
143 HENRY SENGSTACKEN, Manager 191