

# Washington County Hatchet

AND FOREST GROVE TIMES.

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FOREST GROVE, OREGON, THURSDAY, JUNE 17, 1897.

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### Professional Cards.

**D. W. WARD, M. D.**  
PHYSICIAN AND SURGEON,  
Office at his residence,  
FOREST GROVE, OREGON.  
Attention for pensions every Wednesday.

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A GENERAL BANKING BUSINESS  
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Exchange payable at sight in London,  
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The best place to get your  
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Foods and Groceries,  
Patent Medicines,  
Cigars and Tobacco.  
Tackle and all necessary  
supplies for a camp outfit.  
Communication between  
Forest Grove and Tillamook.

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SALES CREEK.  
50 YEARS' EXPERIENCE.  
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Table and Pocket Cutlery, Spoons, Brooms, Mop  
Sticks, Butter Moulds, Ladles, Wood and Willow  
Ware of all kinds, Fishing Tackle. Also a large  
lot of all kinds of Seeds IN BULK.  
TEA AND COFFEE A SPECIALTY.

**Forest Grove Laundry**  
and Dye House.  
We do all kinds of Laundry Work in the best possible  
manner. Any work left with us will be promptly at-  
tended to. We guarantee all our work. Our prices are  
cheaper than Portland prices. Your patronage will be  
appreciated.  
W. S. BALDWIN, Manager.

**JONES' STABLE . . .**  
Good Horses  
New Rigs  
Moderate  
Prices  
Will run a stage to Portland every Tuesday and Saturday; \$1.00 for the  
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Special attention paid to Commercial Travelers  
Hunters and Fishermen  
Take Jones' Bus to and from all trains  
Baggage and freight called for and delivered

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PRESCRIPTION DRUGGISTS.  
Tollet Articles, Stationery, News Depot.  
Prescriptions Carefully Compounded by  
an Experienced Pharmacist and from  
the Best and Freshest material.  
LONG DISTANCE TELEPHONE.  
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THE COUNTY NEWSPAPER.

We Do Not Club with The Oregonian.  
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San Francisco Weekly Examiner,  
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**T. E. CORNELIUS**      **MELKI JOHNSON**  
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All Grades of  
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Low Prices, Prompt Delivery, Excellent Quality.  
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KEEP YOUR BOWELS STRONG ALL SUMMER!  
**CANDY CATHARTIC**  
**Pascarets**  
CURE CONSTIPATION  
REGULATE THE LIVER  
ALL DRUGGISTS  
A tablespoon and then will prevent diarrhea, dysentery, all summer complaints, constipation, indigestion, flatulency, headache, neuralgia, rheumatism, sciatica and headache. AD. STERLING REMOY CO., Chicago, Montreal, Cal., or New York, N.Y.

### Report of Senate Committee on Assessments and Taxation.

Made by S. Hughes during the "Hold Up at Salem."

### NOTICE GIVEN BEFORE RAISING THE VALUATION OF ANY TAX-PAYER'S.

Sec. 63.—No increase of valuation shall be made without three day's notice to be given to the owner or agent in which to appear and show cause why such increase should not be made: Provided, such notice shall not be necessary if the person assessed appear voluntarily before the Board and be there personally notified by the Board or some member thereof, that his property is, in the opinion of the Board, assessed below its fair cash value. Such Board shall have power to require the attendance of witnesses, send for papers, and each member may administer oaths, and it shall be their duty to add to and assess any property omitted from the roll by any assessor. Said Board shall complete its labor by the last day of June in each year and after the valuation of all, the property is equalized, shall cause each column to be footed up, the totals of each page to be carried forward and the recapitulation and actual totals of each column of the assessment roll, showing a grand total to be made on the back of the roll. The Board shall cause two certified assessment rolls thus completed under the seal of the county court to be made, one copy of which shall be transmitted to the secretary of state on or before the twenty-fifth day of July following, and the other copy shall be filed in the office of the County Clerk.

### WHERE ASSESSMENT IS DISPROPORTIONATE BETWEEN THE INTERESTS OF THE MORTGAGOR AND THE MORTGAGEE.

Sec. 64.—In case the assignment shall be grossly disproportionate between the interests of the mortgagor or owner of the land or real property and the interest of the mortgagee or holder of the incumbrance and the Board of equalization of the County shall upon application of the party injured refuse to correct the same or in case of other inequality or want of uniformity in the assessment of the mortgages and the Board shall refuse to correct the same, the party complaining having first paid or tendered the amount of tax manifestly due may have a writ of review issued from the proper court to correct such action of the Board of equalization and said court or judge thereof, before hearing said matter, may order a reference to ascertain facts.

### FINDINGS OF THE BOARD FINAL, EXCEPT IN CERTAIN CASES.

Sec. 65.—The actions and conclusions of the Board in all matters pertaining to the equalization of the values of taxable property in its county for 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.

Sec. 66.—The County Clerk of each county shall forthwith after the apportionment of taxes make a certificate of the several amounts apportioned to be assessed upon the taxable property in his county for state, county, general and special, school, military, university and town, city or other purposes for which a tax may have been legally levied and deliver the same to the sheriff in the county together with the transcript of the assessment roll to which shall be attached a warrant in the name of the state of Oregon under his hand and the seal of the county court commanding the sheriff to collect the taxes charged in this list and to make the same by sale of goods and chattels of the respective persons named in such lists if necessary, and that he pay over all moneys collected by him by virtue of such warrant to the county treasurer and return such warrant with the list aforesaid and entries thereon of all payments to him to the county clerk when directed by order of the county court, provided the sheriff before entering on the duties of collection of taxes shall execute an additional bond in such sum as the county court of the county may direct.

Sec. 67.—All taxes remaining unpaid on the first day of January, next following the year for which they are levied shall become delinquent and there shall be added thereto from such date until date of payment a penalty at the rate of one per cent. per month for each month and portion of a month on the amount of the tax which shall be in addition to other costs that may be incurred in the collection and attempted collection of a tax. The county court shall when it deems it advisable after the period of delinquency issue an order to the sheriff to return to the county court the tax roll together with a list of taxes uncollected. Thereupon, if any of the taxes mentioned in the tax list, annexed to his warrant on real or personal property shall remain unpaid and the sheriff shall be unable to collect the same he shall forthwith make out a statement of the taxes so

remaining unpaid distinguished by setting down separately such as are on real and such as are on personal property with a full, and correct description of such real and personal property from the tax roll and the name of the person taxed if therein specified and the costs incurred after the delinquency and submit the same to the county court; he shall also include in such statement a description of any lands doubly assessed and the amount of the amount of the taxes thereon; the sheriff shall continue to receive payment of taxes after the delinquency thereof and so long as the tax roll remains in his possession, but he shall collect in addition to the taxes the penalty at the rate of one per cent. per month for each month and any portion of a month on the amount of the taxes to be paid, together with the costs of such collection after delinquency.

Sec. 68.—It shall be the duty of the county clerk on return to the county court of the tax roll and delinquent list to take charge of the same and to receive and receipt for all unpaid taxes together with the penalty and costs which any person may wish to pay and to turn over said money so received weekly to the county treasurer in the same manner as is required by law of the sheriff. He shall when required, by order of the county court; make from the delinquent tax roll a true and correct list of the taxes remaining unpaid and a correct description of the real and personal property, if the same can be made, and to whom such taxes are charged and deliver the same to the sheriff of the county with a warrant attached thereto in the name of the State of Oregon and under his hand and the seal of the county court, commanding said sheriff to levy upon the goods and chattels of such delinquent tax payer and if none be found, then upon the real property as set forth in said list, or so much thereof as shall satisfy the amount of taxes so charged, with penalty, costs and expenses, and that said sheriff be required to pay over all moneys so received to the county treasurer weekly and to make returns of said warrants not later than six months from the date thereof, unless by order of the county court he be required to return the same at an earlier or later date. All money collected as penalty, costs and expenses by the sheriff or clerk shall belong to the general fund of the county.

Sec. 69.—All sales made for delinquent taxes as provided in this chapter upon real estate must be made in the same manner as real estate is sold upon execution at the court house door between the hours of ten o'clock a. m. and four o'clock p. m. and notice of such sale shall be given in some public newspaper, published in the county where the property to be sold is situated or in case no paper is published in the county, then in that paper published nearest the sale and of circulation in the county where the property is to be sold for four consecutive weeks before such sale, which notice shall describe accurately the lot or lands to be sold and setting forth that they are to be sold for taxes and accrued costs due thereon: (And the notice and sale of the property, made as by this section provided, shall be sufficient to pass title thereto subject to the rights of redemption as by law provided.) And no further levy shall be made by the sheriff than that he shall file with the county clerk a certificate in the manner and form as in levy upon real estate upon execution.

Sec. 70.—It shall be the duty of the several county treasurers of this state on the first Monday of each month to apportion all moneys received by them as taxes to the several funds provided by law. And they shall on the first Tuesday of January, April, July and October in each year pay over to the treasurer of the State of Oregon in United States gold and silver coin the proportion of all taxes due the state of Oregon and received by them during the time since the last preceding payment, and shall on demand and presentation of the proper vouchers pay over to the different school districts road districts and municipal corporations, the amount of money standing to their credit as above provided.

Sec. 71.—The general or county fund shall be subject to the payment of county warrants properly endorsed at any time in their order.

Sec. 72.—That sections 2731-2733-2734-2738-2739-2740-2741-2742-2743-2744-2745-2746-2747-2748-2749-2750-2751-2758-2759-2760-2761-2762-2763-2764-2765-2766-2767-2768-2769-2770-2771-2772-2773-2774-2775-2776-2777-2778-2779-2780 and 2781 of the laws of Oregon as compiled and annotated by W. Sair Hill relating to, where and to whom property shall be assessed; of the duties of assessor; and equalization of assessments be and the same are hereby repealed.

Sec. 73.—That section 2752 as amended by an Act entitled "An Act to amend section 2752 and to repeal sections 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781 and 2782 of the miscellaneous laws of

Oregon, as compiled by W. Sair Hill, relating to the assessment of property and the collection of taxes," filed in the office of secretary of state February 10, 1893, be and the same is hereby repealed.

Sec. 74.—That section 2794 as amended by sections 8 and 9 of an Act entitled, "An Act to secure a more convenient mode of making assessments and of collecting and paying taxes, and to amend section 2794 of the general laws of Oregon as compiled by W. Sair Hill," filed in the office of Secretary of State February 21, 1893, be and the same is hereby repealed.

Concluded.

**The Missing Banker.**  
Many rumors have been rife about the bank closure and Mr. Pfanner's disappearance. His private history has been thoroughly discussed and as is usually the case several stories started which were afterward denied. Leopold Huff, of Woodland, Wash., desires to correct certain stories which have been published since the disappearance of Anton Pfanner reflecting on the latter's character. Mr. Huff, whose wife is a sister of the missing banker, says he has known him for many years, and is positive that Pfanner has always led a strictly upright life.

When he left Germany, years ago, Pfanner's wife had been dead several years. His sole purpose in leaving the Old Country, says Mr. Huff, was to better his condition. His small boy was left with Pfanner's mother, and has been raised with money sent by his father.

The story that the banker came from Wisconsin with a woman, Mr. Huff also says is false. Pfanner, when he lived in Milwaukee, became acquainted with a woman whose husband had died and left her destitute. Taking pity on her, he assisted her to support herself and children, and when he came West he offered her a situation as his housekeeper in Walla Walla, which she filled for a little less than two years.

Pfanner's one object in life, his brother-in-law says, was to make a name for himself and accumulate a fortune, by hard work and strict honesty. He was a man who set personal honor and integrity before everything else in life.

The police are still investigating Pfanner's disappearance, but have succeeded in finding no clue.

Woods & Caples have received a letter from an acquaintance saying that last Wednesday noon he saw the missing banker on board the Northern Pacific train, and in conversation Mr. Pfanner said he was going to Tacoma and Seattle, and perhaps farther.

The assignees are progressing favorably with their inventory, and the assets figure out about as Mr. Pfanner's letter to them said they would.

Judge Baber says that a short time ago a man owed Mr. Pfanner on a note, but Pfanner told him to deliver in Portland 300 bushels of oats and he would surrender the note. This the man did. The oats were left in Portland some time, and, when sold, brought an advance of \$75 more than the note, and Mr. Pfanner paid the man this advance.

**Educate Your Bowels With Cascarets.**  
Candy Cathartic, cure constipation forever. 10c, Sec. If C. C. Co. fail, druggists refund money.

**County School Notes.**  
Report of Fern Hill school, district No. 53 for the month ending June 9. No. days taught 19. No. days attendance 15. No. days absence 74. No. pupils enrolled 36. Average No. belonging 36. Average daily attendance 32. Those who were neither absent nor tardy during the month were; Minnie Murry, Charles and Jessie Dickerson, Earl and Clarence Gray Bertha Michael and James Boyd.—Louisa Mooberry, teacher.

Report of school in district No. 30 for the month ending June 4, 1897. No. of days taught 20. No. of pupils enrolled 45. Average daily attendance 38. No. of visitors 16. The following pupils were neither absent nor tardy: Mamie Lilly, Eula Lafferty, Lena Shorb, Elsie McClaren, Cora McClaren, Belle McClaren, Laura Pratt, Lily Turner, Gracie Hiatt, Zula Shorb, Minnie McCoy, Bertha Pratt, Eva Fletcher, Cordelia Seeman, Ora Lee, Howard Lilly, George Culver, Levi Adkins, Herbert Britton, Robert Turner, Roland Turner, Paul Pratt, Frank Pratt, Fred Lily, Gusale Gheen.—M. C. Case, teacher.

Report for school-district No. 40, term beginning April 12 and closing June 9. No. of days taught 40. No. days attendance 857 1/2. No. days absence 163. No. times tardy 15. No. boys registered 15. No. girls registered 15. Total No. enrolled 28. Average No. belonging 26. Average daily attendance 23.—Ove Overholzer, teacher.

Report of school in district No. 5 for the term beginning March 22 and ending June 11. No. of pupils enrolled 17. Average daily attendance 13. No. of visitors 9. Verna Fuqua was neither absent nor tardy during the term.—Rosa Cox, teacher.