Proposed Oregon Tax Law

(Continued from last week)

(Amendatory clause.)

Section 11. That section 1 of an act entitled "An act to fix the place of assessing national bank stock and private banks, loan and trust companies," approved February 24, 1903, being found upon page 286 of the General Laws of Oregon, 1903, be and the same hereby is amended to read as follows:

Shares of stock of national banks shall be assessed to the individual shareholders at the place where the bank is located. Shares of stock of other banks, and interest in banking capital, building and loan associations, and trust companies, shall be assessed to such banks, building and loan associations, or trust companies, or to their owners or stockholders, as by law provided, at the place where such banks, building and loan associations, or trust companies are located.

(Saving clause.)

Section 12. That this act shall not be construed to apply to the assessment of property made upon the basis of ownership on the first day of March, 1907, at the hour of 1 o'clock a. m.

A BILL

For an act to create a state board of tax commissioners, and to prescribe the membership thereof, and its powers and duties, meetings and procedure, and for appeals therefrom; providing for its expenses, and compensation of its members; conferring upon it general supervisory power over the system of taxation and public revenues in this state; providing for the assessment for taxation by it of the property of railway, union station and depot, electric and street railway companies, owners and operators, and of such heat, light, power, water, gas and electric companies as may be doing business as one system, partly within this state and partly without, or so doing business in more than one county of the state, or persons, firms, joint stock companies, associations, syndicates, co-partnerships, or corporations engaged in carrying on any of such businesses; to require certain affidavits, statements, and reports under oath, certificates, books and papers to be furnished and produced by certain persons, officers and corporations, and making the failure to furnish the same, or the furnishing of a false or fraudulent statement, a crime, and prescribing the penalty therefor; and requiring persons to appear and testify, under oath or otherwise, before said board, or any member thereof, and making the failure so to do, or the giving of false reports or testimony, a crime, and prescribing the penalty therefor; and prescribing the duties of state county and other municipal officers in aiding said board in the discharge of its duties; and providing for appeals to the circuit court from the determination of said board in certain cases, and the manner of taking, hearing, and determining the same, and defining the jurisdiction of the circuit court of the several counties on such appeals; and prohibiting the members of said board from accepting any pass frank or gratuity from any person or corporation liable to assessment under this act, and making the violation of such provision a crime and prescribing the penalty therefore; and repealing sections 3050, 3051, 3052, 3053, 3054 of the Codes and Statutes of Oregon, compiled and annotated by Hon. Charles B. Bellinger and William W. Cotton, and all acts and parts of acts in conflict herewith.

Be it enacted by the people of the state of Oregon:

(Board created: Of whom composed—Governor shall be chairman—Seal.)

Section 1. There is hereby created a state board of tax commissioners, to be composed of two persons appointed by the governor, secretary of state, and state treasurer, acting jointly as in this act provided, and their successors, who shall be skilled in matters of taxation, and shall not be members of the same political party, and who shall devote their entire time to the performance of the duties herein imposed, and the governor, secretary of state, and state treasurer, the last three of whom shall ex officio be members of said board. Said board shall perform and have the duties hereinafter specified, and the governor shall be chairman thereof. Said board shall adopt and use an official seal, which shall be provided by the secretary of state.

(Appointment, bond, and qualification of appointive members).

Section 2. The governor, secretary of state and state treasurer, acting jointly, shall appoint and commission all persons appointed under the provisions of this act, and before entering upon the discharge of his official duties each such appointee shall execute a bond, payable to the state of Oregon, in the penal sum of $10,000, with sureties to be approved by the governor, for the faithful discharge of his official duties; and each appointee shall take and subscribe an oath for the faithful discharge of his duties and office, which oath shall be indorsed upon his official bond, and said bond and oath when so executed and approved shall be filed in the officce of the secretary of state.

(First two appointive members appointed on taking effect of act.)

Section 3. Immediately after the taking effect of this act the governor, secretary of state and state treasurer, acting jointly, shall appoint two persons, possessing the qualifications required by this act, to serve as the appointive members of the board hereby created, subject to the provisions in this act contained.

(Term of office of appointive members.)

Section 4. The members of the board first chosen by appointment shall be appointed to hold their offices, one for two years and one for four years, and the governor, secretary of state and state treasurer, acting jointly, shall commission one of the first appointive members of said board to hold his office for two years, and the other one for four years, and thereafter persons chosen by appointment as members of such board shall hold their office for the term of four years.

(Duties of board.)

Section 5. It shall be the duty of the said board of state tax commissioners—

1. To have and exercise general supervision of the system of taxation and collection of public dues and revenues throughout the state.

2. To require that all assessments of property in this state be made according to law.

3. To see that all taxes due the state, counties and municipalities are collected.

4. To prescribe all forms of books and blanks used in the assessment and collection of taxes not otherwise prescribed by law, and to change to forms of blanks and books prescribed by law in case change shall be necessary.

5. To construe the tax and revenue laws of the state whenever requested by any officer acting under such laws, or by any interested person, and to instruct such officers with relation to their duties with reference to assessment and taxation, and collection of public dues and revenues.

6. To issue instructions and directions to the county assessors, county boards of equalization, county clerks, and tax collectors as to the rules best calculated to secure uniformity in the system of assessment and collection of taxes, and a full cash valuation for assessment and taxation of all property, real and personal, tangible and intangible, including franchises and special franchises and to prescribe all blank forms of reports for that purpose.

7. For the purpose of enabling the board, any county assessor, county board of equalization, county clerk, or tax collector to acquire and obtain all information that could in any manner aid it or him in arriving at the valuation of any franchise or special franchise, to examine all books and papers of account, and to require any person to appear before said board, or any member thereof, and to interrogate such person under oath or otherwise.

8. To see that penalties are enforced when prescribed by any revenue law of the state for disobedience to its provisions, and to see that complaint is made against persons or corporations violating the provisions of any tax or revenue law of this state; and in the execution of these powers and duties the said board, and any member thereof, may call upon the prosecuting attorney or the attorney general, who shall institute and conduct prosecutions for penalties and forfeitures, liabilities and punishments for violation of the laws of the state in respect to the assessment and taxation of property, or the collection of public dues and revenues.

9. To take charge of and superintend the enforcement of the inheritance tax laws, and to see that the taxes provided therein are collected.

10. To make such rules and regulations as the board shall deem proper to effectually carry out the purposes for which the board is constituted, and to make all necessary rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings and procedure.

11. To report to the legislature at each regular session the total amount of revenue collected in the state for all purposes, classifying as to purposes with the sources thereof, the proceedings of the board, and such other matters of information concerning the public revenues as may be deemed of general interest.

12. To make diligent investigation and inquiry concerning the revenue laws of other states and countries, so far as the same are made known by published reports or statistics, or can be ascertained by correspondence with the officers thereof; and with the aid of information thus obtained, together with experience with and the observation of our own laws, to recommend to the legislature at each regular session thereof such amendments, changes, or modifications of our constitution or revenue laws as seem proper or necessary to remedy injustice or irregularity in taxation, or to facilitate the assessment and collection of public revenues.

13. To see that each county in the state be visited by at least one member of the board as often as once each year, to the end that any proper assistance and advice be given to the officers engaged in the assessment and collection of taxes, that complaint concerning the law may be heard, and that information concerning its workings may be collected, that all revenue officers comply with the law, and all violations thereof be punished, and that all proper suggestions as to amendments may be made.

14. To require from any state, county or municipal officer, whose duties pertain to the assessment, apportionment, levy, or collection of taxes and public dues or revenues, or the disbursement of public revenues, reports, and statements, as to any matter deemed material and relevant, in such form as may be prescribed.

15. To make an annual assessment, upon an assessment roll to be prepared by said board, of the property having a situs in this state, as hereinafter defined, of all railroad companies, union station, and depot companies, electric and street railway companies, and of such heat, light, power, water, gas, and electric companies as may be doing business as one system, partly within this state, and partly without, or so doing business in more than one county of the state.

(Term "Property" defined—Property not assessable by board.)

Section 6. The term property, as used in this act, shall be deemed to include all property, real and personal, subject to assessment for taxation under this act belonging to the corporation, or held by it as occupant, lessee, or otherwise, and shall include the rights of way, roadbed, cars, rolling stock, tracks, wagons, horses, office furniture, telegraph, telephone, and transmission poles, wires, conduits, switchboards, machinery, appliances, appurtenances, and all other property of a like or different kind, used in the carrying on of the business of said corporation, and owned, leased, or operated by them respectively and all other real and personal property, and all franchises and special franchises; Provided, however, that this definition shall not include, apply to, or subject to assessment for taxation by said board such real estate as is owned and can be conveyed by such corporation under the laws of this state, and which is not actually occupied in the exercise of its franchise, or in use in the operation of their corporate business, nor to the car and machine shops, grain elevators, grain warehouses, docks, bridges across the boundary rivers of the state or to the Willamette river, the water craft of any corporation, nor to the real and personal property of such corporation devoted to navigation; but such car and machine shops, grain elevators and grain warehouses, docks and bridges, water craft, and property devoted to navigation so excepted, shall be liable to assessment for taxation in the same manner as other property in the state, by the several county assessors.

(Term "Property Having Situs in This State" defined.)

Section 7. The term property having a situs in this state shall include all property, real and personal, of the corporations included in this act, owned, leased, used, operated, or occupied by them, and also such proportion of the rolling stock, cars, and other personal property of a like or different kind, as is used partly within and partly without the state, as herein provided to be determined.

(Reports required of corporations—Contents.)

Section 8. The several corporations enumerated in this act, doing business in this state, are hereby required annually, between the first day of April and the fifteenth day of May, to make and file with the said board of state tax commissioners, in such form as said board may provide, upon blanks to be furnished by said board, a statement, under oath of their president, secretary, treasurer, superintendent, or chief officer of such company, covering a period of at least one year, and not exceeding five years, as may be required by such board, containing the following facts:

1. The name of the company; the nature of the company, and under the laws of what state or country it is organized; the location of its principal office; the name and postoffice address of its president, secretary, auditor, treasurer, superintendent, and general manager; the name and postoffice address of the chief officer or managing agent or attorney in fact in Oregon.

2. The number of shares of capital stock.

3. The par value and market value, or if there be no market value, the actual value of the shares of stock on the first day of March at the hour of 1 o'clock a. m. for the year in which the report is made.

4. The bonds and other corporate obligations of the company.

5. The par value and market value, or actual value if there be no market value, of the bonds or other obligations of the company on the first day of March at the hour of 1 o'clock a. m. of the year in which the report is made.

6. A detailed statement of the real property owned by the corporation in Oregon, where situated, and the value thereof, if required by the board.

7. If required by the said board, a detailed statement of the personal property, including moneys and credits owned by the company in Oregon on the first day of March at the hour of 1 o'clock a. m. of the year in which the report is made, where situated, and the value thereof.

8. If required by the board, the total value of the real estate owned by the company situated outside the state.

9. If required by the board, a full and complete statement of the cost and actual present value of all buildings of every description owned by said company within the state not otherwise assessed.

10. If required by the board, the total value of the personal property of the company situated outside of Oregon.

11. The total length of the company's lines, and the length of so much of its lines as is within or is without Oregon, which lines shall include that which said company controls or uses as owner, lessee, or otherwise.

(To be continued next week)

A Shrewd Guess.

"Did Crittick say anything to you about my latest painting?" asked D'Auber.

"Yes," replied Cutts. "By the way, you must have had it nicely framed before you showed it to him, didn't you?"

"Yes. Why?"

"I thought so, because he said he noticed one artistic feature about it."—Philadelphia Press.

Not a Favorable Errand.

"Ever see the lovely Miss Summers?"

"Yes, I called there one afternoon."

"Eh! Made a favorable impression?"

"I'm afraid not. I called to inspect their gas meter."—Cleveland Plain Dealer.

One of the Two.

Ruffon Wratz (laboriously trying to read fragment of newspaper)—What is a "calumny?"

Goodman Gonrong—It's either a graduate of a college or it's the stuff they put in these bakin' powders. Wot about it?

Corporate Greed.

Elevator Boy—Tyte-Phist & Co. have raised yer pay a cent an hour, have they?

Office Boy—Yes, but I have to work longer hours. Old Tyte-Phist has changed the regulator of the clock so it runs slower.—Chicago Tribune.

Cars for the Intoxicated.

In Sweden a separate car must be provided on suburban nightrains out of Stockholm for the accommodation of intoxicated persons.

A Melancholy Impression.

"Why did you give up that new brand of prepared food?"

"I got to liking it," answered the habitual invalid. "My physician has about convinced me that anything I enjoy eating is necessarily injurious to me."—Washington Star.

Better Still.

Braggs—I have an uncle who has money enough to enable him to do as he pleases.

Naggs—Huh! That's nothing. One of my uncles is rich enough to enable him to do as his wife pleases.

Uncle Allen.

"They say the price of looking glasses is going up," said Uncle Allen Sparks. "That looks to me like a 'get rich quick-silver' scheme on the part of the manufacturers."

Stabbed.

"Do you think I would look well in an automobile coat?"

"Indeed I do."

"But don't they entirely hide one's shape?"

"Sure."—Houston Post.

Very Little to Say.

"Yes," said Bragg, "I've decided to have a long talk with the boss and tell him just what I think."

"Is it possible," replied Knox.

"Why, don't you believe I've got the nerve to tell him what I think?"

"Oh, yes; but if you tell him just what you think how are you going to have a long talk?"—The Catholic Standard and Times.

A wage statement for Kansas shows that a college education fits a young man to earn $1.08 at harvesting; without the college education he gets $2.50.

BUYING A TYPEWRITER.

It is well known that certain sentences and phrases have come to be used as a measure of the speed of typewriters. A contributor to the Pall Mall Gazette gives an amusing description of his experience of this habit. He was in a hurry, and so hied him cityward in search of the best machine. He found all his misgivings vanish as soon as he crossed the threshold of the "Smiler Typewriter Agency." The manager was of an affability no mere agent could approach.

He confirmed my impression. There was but one typewriter. That was the "Smiler." He swept his hands over the keyboard, and before I could say "Jack Robinson" a whole line of clear type was there before me: "Now is the time for all good men to come to the aid of the party."

"It is, indeed," said I, searching for my card. His hands hovered over the keyboard another instant.

"There is betwixt that smile we would aspire to—" appeared on the paper.

"Quite so," I nodded. He smiled.

"Life is but a walking shadow!" came as a final crescendo from the machine.

"Very true," I assented, dreamily. "What is it at the best?"

A thought struck me. I shut up my card-case with a snap. How did I know I was getting the best? I hurriedly took my leave.

I had made a fortunate escape. Not that the manager of the "Amazon," a few doors away, said anything derogatory to the Smiler. He preferred not to, he told me frankly. But he pointed out dozens of little things I had not noticed in the Smiler, the lack of any one of which would make me miserable for life. And as for speed, said he, I had only to look. His hands flew to the keys.

"Now is the time for all good men to come to the aid of the party," he wrote, in the twinkling of an eye.

"Yes, certainly," I assented. But then "What a marvelous coincidence!" I burst out. He had already executed another whirl of the fingers.

"There is betwixt that smile we would aspire to——"

Was I dreaming—or what?

"No other machine has so velvety a touch," he went on. "Just look!"

"Life is but a walking shadow!"

I began to smell a rat. Were the machines tuned up to these particular sentiments like so many phonographs? I resolved to try the "Banger," over the way.

The affable Banger salesman laughed aloud when I told him where I had been. How could I have suspected that the Smiler and the Amazon made a living only from the Banger's cast-off patents?

"Now this is wat I call a machine!" He stroked it lovingly. "Watch!" With magic spes he wrote:

"Now is the time for all good men to come to the aid of the party."

"Go on!" I gasped.

"There is betwixt that smile we would aspire to——"

I sank into a chair.

"Anything the matter?" he asked, solicitously.

"Life is but a walking shadow!" I muttered.

He jumped up threateningly.

"Why didn't you tell me you were in the same line?" he demanded, in a rage. But without answering I gathered my strength and fled out into the crowded highway.

STILL COMPLAINING.

Story of the Desert Shows How Optimist and Pessimist Differ.

An optimist and a pessimist were once traveling together in a desert country. They had walked far under a broiling sun and they had become so thirsty that their tongues stuck to the roofs of their mouths.

The pessimist was sure that they would both die for lack of water, but the optimist kept saying:

"Courage. There may be a spring in the next ravine we come to."

Far away on both sides of them, as well as in front and behind them, stretched the grid plain. They walked on, hour after hour, and there was apparently no change in the landscape. It was always red and dry and hot, without a tree or a twig to relieve the monotony.

But the optimist tried to encourage his companion by saying:

"It may not be as bad as it looks. There may be gullies not far away that we can't see. Let us keep on hoping for the best."

The pessimist always replied that the optimist was nursing a vain delusion. Even if there were gullies or canyons they were sure to be dry, as those which they had crossed had been.

The heat and their need of water almost maddened them, but the optimist would not give up hope. Even when he fell and was so exhausted that he could not get up again he said:

"If we can manage to crawl on a little farther we may find water."

The pessimist called him a fool, but helped him to get on his feet and they staggered forward. They had gone only a little way when they noticed that a canyon opened in front of them.

The optimist gave a feeble cheer and expressed the belief that they were about to find water.

"No," the pessimist replied. "It'll be the same old disappointment over again. What's the use building up hopes, only to have them wrecked?"

But they tumbled on down the steep side of the canyon and at the bottom found a little stream of water that issued from a fissure in the rock.

After they had sated their thirst they stood up and looked at each other.

"Heaven be praised," said the optimist; "this was a draught fit for the gods."

"Confound the luck," said the pessimist, "I get my knees wet."

If a girl is attractive when she marries, and grows unattractive after she is married is that her fault? No. It is not; still husbands notice it.

THEN AND NOW.

Some Interesting Changes Noted by New Yorker of 97.

In my play along the banks of the Hudson, writes Charles H. Haswell, first chief engineer of the United States Navy, in the New York World, I have seen, as a boy of 7, Robert Fulton's steam vessel, the Clermont, making her trips from New York to Albany, a distance of 145 miles, which she accomplished in thirty-two hours. I think that nothing shows the advance of the last ninety years so greatly as the improvements in self-propelled craft.

Compare, for instance, the present method of reaching Boston by the sound steamers with the method in vogue in 1816, when the trip was accomplished by the steamer Fulton, which required thirty-eight hours for the trip. In the same year the Chancellor Livingston, running to Albany, accomplished the distance in nineteen and one-half hours, and henceforth enjoyed the enviable reputation of the "Skimmer of the River."

A New York and Liverpool line of packets was established in the same year, sailing on the first of each month. The trip was of varied length, according to the weather, but the advertisements of the line claimed twenty-three days for the outer passage and forty for the inner. The arrival of a vessel in that year was heralded as bringin news "forty days later from Europe."

The foreign postal arrangements were very different from those of this time; the bags for European vessels were kept at Toutine Coffee House, on Broadway, where a rate of 25 cents a letter was charged.

Of the more intimate, everyday things of life the changes have been more than remarkable. In 1820 a young gentleman of this city, son of a well-known and respectable resident, returned from a brief trip in Europe with his upper lip adorned with a mustache. This was the first display of a mustache by an American in this city, and it was so singular and exceptional that it occasioned much comment and criticism. So great was this departure from the customs of our people that it was not until 1836 that such exhibitions, as they were termed, were even tolerated.

The early use of coal was confined almost entirely to parlor grates, the people keeping to the old style fireplace for cooking purposes. About 1820 coal was discovered in Rhode Island, and an enterprising concern in New York sent samples about the town requesting testimonials as to its value. One Martin S. Wilkins sent in the following certificate:

"I am willing to certify that under favorable circumstances this coal is capable of ignition and am willing to further certify that if Rhode Island is underlaid with such coal, at the general conflagration which our ministers predict it will be the last place to burn."

The use of ice, except for the purpose of making ice cream, was unknown, and even the latter confection was served at only one place and was unknown to the masses.

Cabs, cafes and hotels, as we know them to-day, supplying every known want, were unknown up to the '50's, although several good taverns, such as the Washington, which was on the site of the present comptroller's office, supplied guests with what at that time was considered sufficient for all the needs of man.

Perhaps more interesting than all these changes is the fact that a person should survive long enough in that city of strife and strenousity to have seen and noted them.

COMMON MAN IS HAPPIEST.

If Not Conspicuous, He Has His Compensations in Life.

We have always been compelled to believe that the plain plug of a man is the happiest man in the world after all. His pants may bag at the knees and he may not be acquainted with the latest style of chin whiskers; he may not hold down a throne or the presidency of a railroad; he may not know the joy of having a brand of socks named in his honor, but as he potters along through life he gets about as much satisfaction out of it as his more distinguished friend.

He knows there is no crank hanging around the corner to shoot a hole through his anatomy or bury a cheese knife up to the hilt in his person. He knows when he sits down to his frugal meal that he can eat his pie with his knife with perfect impunity, for there is no danger of its having been spiked with rough on rats.

No doubt it is lots of fun to be hailed whenever you step out on your porch and to have yourself continually misquoted in the newspapers and to know that as you hang up your crown for the night and crawl into your luxurious couch the police force is standing out in your back yard to keep the admiring public from throwing bricks through your window.

But notwithstanding all these ardent joys the common, everyday chap who wears a hickory shirt and a hat that is eight years old gets the most pleasure out of life in the long run.—Horton (Kan.) Commercial.

Always in Style.

They were going through the furniture factory.

Mrs. Jones was amazed at the great proportion of chairs. A writer in the Boston Record says she inquired the reason.

"Well, ma'am," responded the ingenious attendant, "you see, it's the dull season, and most of our furniture is out of style, but settin' never really goes out of fashion."

Enjoyment.

"What do you most enjoy about automobiling?"

"The sense of relief," answered Mr. Cumrox, "when I get to the end of a trip and find that nobody has been hurt."—Washington Star.

With the possible exception of pajamas, nothing in a man's wardrobe is so ill-fitting and shapeless as a hunting coat.

OLD Favorites

God Rest You, Merry Gentlemen.

God rest you, merry gentlemen,
Let nothing you dismay,
For Jesus Christ our Savior
Was born upon this day
To save us all from Satan's power
When we were gone astray.
O tidings of comfort and joy,
For Jesus our Savior was born on
Christmas day.

In Bethlehem in Jewry
This blessed babe was born,
And laid within a manger
Upon this blessed morn;
The which his mother Mary
Nothing did take in scorn.

From God our heavenly Father
A blessed angel came,
And unto certain shepherds
Brought tidings of the same,
How that in Bethlehem was born
The Son of God by name.

Fear not, then said the angel,
Let nothing you affright,
This day is born a Savior
Of virtue, power, and might;
So frequently to vanquish all
The friends of Satan quite.

The shepherds at those tidings
Rejoiced much in mind,
And left their flocks a-feeding
In tempest, storm, and wind,
And went to Bethlehem straightway,
This blessed babe to find.

But when to Bethlehem they came,
Whereat this infant lay,
They found him in a manger
Where oxen feed on hay;
His mother Mary kneeling
Unto the Lord did pray.

Now to the Lord sing praises,
All you within this place,
And with true love and brotherhood
Each other now embrace;
This holy tide of Christmas
All others doth deface.
O tidings of comfort and joy,
For Jesus Christ our Savior was born
On Christmas Day.

IN NAVY TO SEE THE WORLD.

Why a Rich Kentuckian Stays with Uncle Sam at $12.80 a Month.

Drilling every day among a crowd of recruits at Mare Island barracks, where he is being instructed in the duties of a private of the marine corps at the regular pay of $12.80 per month and rations, is Virgil I. Thurman, one of the heirs to an estate of over $250,000 in the blue grass country of old Kentucky, says the San Francisco Bulletin. And it is doubtful if any of the men drilling side by side with him each day, with the exception of David McGee, the chum who enlisted with him at Sioux City, Iowa, have any suspicion that the quiet fellow in their midst has a cent more than the average man who enlists in time of peace.

Thurman's inheritance comes to him from his maternal grandmother, a Mrs. Rautt, who died some few years ago on the property which is now to be divided between her heirs, near Hodgenville, Ky. Thirty-four months ago Thurman first learned of his inheritance. Two weeks ago he received a letter from his attorney, Samuel Y. Jones, of Hodgenville, notifying him that the other heirs have applied for the sale and final distribution of the property, so that in a short time the raw recruit now drilling so faithfully at the Mare Island barracks will be the possessor of a tidy little fortune of several thousand dollars.

"I am a cowboy by profession," he said, when questioned by a Bulletin reporter, "and I enlisted in the service at Sioux City because they gave us pretty good inducements to see the world. I have spent all my life around Texas and Colorado and I wanted to see something else. Yes, I knew about this money coming to me, but that made no difference. You see, we will only be kept here a couple of months or so, and then we will be sent off to have an opportunity to see something. No, we don't get much pay, only $12.80 a month," he laughed, "but I am not sorry I enlisted. We are treated well and I like it, and besides we will have a chance to see the world."

Refined Cruelty of a Boy.

"For genuine cruelty the average 5-year-old boy has got a Hottentot cannibal licked to a frazzle," said the proud father of a young hopeful the other day. "The latest trick of my kid is a winner, but was sort of rough on the victim, which was our pet cat. About three weeks ago we noticed that pussy suddenly stopped eating and drinking. All the choice bits of meat and dishes of milk were left untouched.

"For several days we explained it by supposing that the cat was getting more than the ordinary number of mice and eating them to the exclusion of our offerings, but we soon noticed that she was becoming thin and gaunt and did not seem inclined to move about and purr as she used to. One day, after two weeks of this, I picked up the now skeleton cat and began to stroke its neck.

"What do you think I found? A thick rubber band stretched tightly around the throat, concealed by the long fur. It just permitted the cat to breathe, but she could not eat. I removed it and now she is getting along all right. When I asked the boy about it he said he just wanted to see if kitty would strangle. If it had been anything else but a cat it would have been dead in no time."—Philadelphia Record.

A Slight Mistake.

"Mr. Bubkins," said the proud father, shaking the young man warmly by the hand, "let me tell you that you are a man after my own heart."

"Oh, no, sir," protested the blushing suitor. "I'm after your daughter's."—Baltimore American.

Every snowy morning the men stand with their backs to warm hot stoves and say: "What a great morning for hunting rabbits!"

Made Happy for Life.

Great happiness come into the home of S. C. Blair, school superintendent, of St. Albans, W. Va., when his little daughter was restored from the dreadful complaint he names. He says: "My little daughter had St. Vitus' Dance, which yielded to no treatment but grew steadily worse until as a last resort we tried Electric Bitters; and I rejoice to say, three bottles effected a complete cure." Quick, sure cure for nervous complaints, general debility, female weaknesses, impoverished blood and malaria. Guaranteed by all drug stores. Price 50c.

Say People

Do you want something in writing paper that is up-to-date and the latest style? If so, call at McCormick's music store and see his new line of paper and envelopes in fancy linen with Hillsboro, Oregon embossed on every sheet.

Notice.

Persons owing Dr. S. T. Linklater for professional services are requested to call and settle the same. J. P. Magruder, who has an office adjoining the doctor's office is authorized to make collections and receipt for the same.

DR. S. T. LINKLATER.

See McCormick's display of Tablets.

NOTICE

Sealed bids will be received by the County Court of Washington County Oregon, on Thursday, December 6th, 1906, at 2 o'clock p. m. for the extension of the tax roll of said County for the year 1906.

The person extending said tax roll will not be required to take off the valuation of Road and School Districts, but will be required to have same fully completed by February 1st, 1907.

Further information as to manner of making extensions and amount of labor required may be had by applying at the office of the County Clerk of said County.

The County Court reserves the right to reject any and all bids. By order of the Commissioners Court.

J. W. GOODIN, County Judge.

Had a Close Call.

"A dangerous surgical operation, involving the removal of a malignant ulcer, as large as my hand, from my daughter's hip, was prevented by the application of Bucklen's Arnica Salve," says A. C. Stickel, of Miletus, W. Va. "Persistent use of the Salve completely cured it." Cures Cuts, Burns and Injuries. 25c a tall druggists.

WANTED—GOOD MAN in each county to represent and advertise co-operative department, put out samples, etc. Old established business house. Cash salary $21.00 weekly, expense money advanced; permanent position. Our reference, Bankers National Bank of Chicago, capital $2,000,000. Address Manager, The Columbia House, Chicago, Ill., Desk No. 1. 26:3

Wanted

Man and wife to work on or rent a ranch, beginning November 15th. For further particulars inquire of Attorney M. B. Bump, Hillsboro, Ore.

Farm For Rent.

A 20 acre farm for rent for a reasonable price; inside of the city limits. For further information call at W. O. Doneison's Furniture Store, Hillsboro, Ore.

Famous Strike Breakers.

The most famous strike breakers in the land are Dr. King's New Life Pills. When liver and bowels go on strike, they quickly settle the trouble, and the purifying work goes right on. Best cure for constipation, headache and dizziness. 25c at all druggists.

After hop-picking if you are going to purchase a watch you will find a good assortment at living prices.

E. L. McCormick's Jewelry Store.

Strawberry Plants for Sale.

Magoons and Clark Seedlings. Inquire of C. Rhoades, Oak and Seventh streets, Hillsboro.

E. L. McCormick has just received his first consignment of the South Bend Watch Co's., new movements. These movements are fully guaranteed and give perfect satisfaction. Quality equal to any movement on the market. Call and see them.

PACIFIC COAST ASSOCIATION OF NURSERYMEN.

Hanford, California, December 4th to 10th, 1906

For the above occasion a rate and one-third on the certificate plan is authorized to Hanford, Calif., and return from all points in above territory, provided, however, that fifty or more passengers of not less than 50c each have been in attendance. Under these conditions delegates and members of their families who have paid full fare (regular first-class limited rate) to Hanford will be returned at one-third fare, but in no case less than 25c, on presentation of proper S. P. certificates to agent at Hanford on or before Dec. 10, 1906. Certificates will be signed by the secretary of the convention and may be issued on any of the five days prior to the opening day.

Note—If the total attendance does not equal the requirements, holders of certificates will be sold return tickets at regular one way rate and not at one-third fare.

WM. McMURRAY,
Gen'l Passenger Agent.

Do not forget that you can get school supplies at McCormick's music store. Everything in school supplies except school books.

Eyeglass fitting is too important a matter to rush into "with your eyes shut." If your eyes wear out, they're gone forever. When you buy glasses, see to it that you get glasses that are just right. We have the knowledge, experience, expensive up-to-date apparatus and skilled employes to make them just right. Consultation costs you nothing. Write for our booklet. It contains valuable information about the care of the eyes. We will send it to you free—post paid.

MUNSELL OPTICAL CO — PHONE MAIN 1808 — MACLEAY BLD. 3rd AND WASH. STS. PORTLAND, ORE.