

Proposed Oregon Tax Law

(Continued from last week)

(Appeal from action of board.)

Section 22. Any person or corporation who shall have petitioned for the reduction or change of apportionment, of a particular assessment, or whose assessment has been increased by the said state board of tax commissioners, sitting for purposes of review, who shall be aggrieved by the action of such board, may appeal therefrom to the circuit court. In the case of individuals resident in this state the appeal shall be taken to the circuit court of the county where the individual resides; if taken by an individual who is a non-resident of the state it shall be taken to the circuit court of the county in which the capital of the state is situated; if taken by a corporation it shall be taken to the circuit court of the county in which the principal place of business, if a domestic corporation, or residence of the managing agent or attorney in fact if a foreign corporation, may be. The appeal shall be taken and perfected in the following manner and not otherwise:

1. The party desiring to appeal from the action of such board may cause a notice, to be signed by himself, itself, or attorney, to be filed with the secretary of said board within five days, excluding Sunday, from the time the review of the said assessment roll is completed.

2. Within ten days of the giving of such notice the said party, to be known as the appellant, shall file with the clerk of the circuit court for the proper county a transcript of the petition for reduction of assessment, or so much of the record of the said board as may be necessary to intelligently present the questions to be decided by the circuit court, together with a copy of the order or action taken by the said board, the notice of appeal, and the record of the filing thereof; thereafter the said circuit court shall have jurisdiction of the matter, but not otherwise.

The appeal shall be heard and determined by the circuit court in a summary manner, and shall be determined as an equitable cause. Either the appellant or any county to which any portion of the assessment complained of is made may be appointed as appellee shall be entitled to the compulsory attendance of witnesses, and to the production of books and papers. If, upon the hearing, the court finds the amount at which the property was finally assessed by the said board is its actual full cash value, and the assessment was made fairly and in good faith, it shall approve such assessment; but if it finds that the assessment was made at a greater or less sum than the actual full cash value of the property, or if the same was not fairly or in good faith made, it shall set aside such assessment and determine such value, and a certified copy of the order or judgment of the circuit court shall be sufficient warrant for the apportionment, levying, and collecting of taxes against such property and upon such valuation so determined. No proceedings for the apportionment, levying, or collection of taxes against any property shall be stayed by reason of the taking or pendency of any appeal from the said board; but in event the assessment is decreased by the court on appeal, the tax collector of the several counties shall refund to the person or corporation paying said taxes on such property any excessive amount of taxes collected, and such tax collector shall be reimbursed therefor by the several municipalities to which he may have disbursed any such excessive collections, and in event the assessment is increased by the court on appeal the property shall be liable for the deficiency on the amount of such increased valuation. In event any reapportionment as between counties is made by the court on appeal, corresponding adjustments shall be made by the tax collector of the counties affected. The provisions of law governing costs and disbursements on appeal shall be applicable hereto. Payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively assessed.

(Assessment final when reviewed.—Certified to county clerks.—Apportionment and collection.)

Section 23. After the said roll has been reviewed by the said state board of tax commissioners the assessments therein shall be deemed complete. Said board shall thereupon certify to the county clerks of the several counties in, into, through, across, or over which the lines of said companies and branch lines of the said companies, and the respective values thereof apportioned to each of such counties; and the several county clerks shall thereupon apportion the amount certified to their respective counties among the cities, towns, school districts, road districts, ports and other municipal taxing agencies and districts in proportion to the length of such main and branch lines in each of such municipalities, multiplying the value per mile as above ascertained of such main and branch lines by the length thereof in each of such municipalities, and apportioning the result to such municipal-

ities, said shall enter the same in the assessment roll which has been made by the county assessor and equalized by the county board of equalization and returned to the clerk. Taxes shall be levied and collected upon the assessments so made in the same manner other taxes are levied and collected, and at the same time and by the same officers.

(Length of line in minor subdivisions to be reported to county clerk.)

Section 24. To assist the county clerk in apportioning the said assessment between the several municipalities or taxing agencies or districts in his county, he is authorized to require, and it is hereby made the duty of the several persons or corporations liable to assessment under the provisions of this act, to report to the county clerk, under oath, the length of main and branch lines in each city, town, school district, road district, port or other municipal taxing agency or district in such county.

(Record—Quorum—Temporary officers.)

Section 25. A record of the proceedings of such board shall be kept at the capitol open to the inspection of the public; a majority of the board shall constitute a quorum to do business, but a lesser number may meet and adjourn from time to time. In the absence of either the chairman or the secretary, the board shall appoint a temporary chairman or secretary.

(Appointment and duties of secretary.— Clerical assistance.)

Section 26. Said board shall, at its first meeting, by a majority vote of all the members, elect one of the appointive members thereof as secretary, who shall serve as such for two years, and until his successor is appointed and qualified. His successor shall be elected by a like vote. The secretary shall keep a record of the proceedings of the board, which shall be certified by the chairman and secretary, and kept in the office of the said board at the state capitol, and shall perform such other duties as may be required by law or by said board. The other appointive member shall perform such duties as may be specially required by the board. Such board may appoint and remove at pleasure such other clerks as may be necessary, not exceeding two in number, at a salary not to exceed \$75 per month each.

(Compensation of appointive members and clerks.—Traveling expenses.)

Section 27. The members of said board, except the governor, secretary of state and state treasurer, shall receive as compensation for their services the following amounts, to wit, the sum of \$1,000 dollars per annum, payable quarterly, as the salaries of other state officers are paid. Each of the members of said board shall be entitled to receive his necessary traveling expenses while traveling away from the capitol on the business of the board, which expenses shall be itemized by the person incurring the same, and when the same is approved by the board, shall be paid upon warrant drawn by the secretary of state upon the state treasurer out of any funds not otherwise specifically appropriated by law.

(Sessions—Where held.—To be furnished with office, printing and supplies.)

Section 28. The said board shall hold its regular sessions at the state capitol, and shall be furnished by the secretary of state with an office at the state capitol, and necessary supplies and printing, in the same manner as other state officers. Said board may hold sessions at any place in this state when deemed necessary to facilitate the discharge of its business.

(Examination of witnesses—Books and papers.—Penalty.)

Section 29. The said board, or any member thereof, in conformity to the resolution or rules of the board, shall have the power to subpoena and examine witnesses, to administer oaths, and shall have access to and the power to order the production of any books or papers in the hands of any person, company, or corporation whenever necessary in the prosecution of any inquiries deemed necessary or proper in their official capacity. Any person who shall disobey any subpoena or subpoena duces tecum of the said board, or any member thereof, or refuse to testify when required so to do by said board, or any member thereof, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished as provided by law therefor.

(False statements or testimony.—Perjury.)

Section 30. Any person who shall willfully present or furnish to the said board, or any member thereof, any statement required under this act, or which may be required by said board, or any member thereof, under the powers in this act contained, which statement shall be false or fraudulent, or shall give testimony before said board, or any member thereof, which shall be false or fraudulent, shall be deemed guilty of perjury, and upon conviction thereof shall be punished as by law otherwise provided for such crime.

(Filling vacancy.—Majority of appointments sufficient.)

Section 31. In case a vacancy shall occur by reason of death, resignation, or removal of either of the appointive members of said board, the governor, secretary of state, and state treasurer, acting jointly, shall appoint a successor to fill out the unexpired term of the member whose office is thus made vacant, and in making such appointment they shall not appoint a person from the same political party as the remaining appointive member. Whenever in making appointments provided in this act, the governor, secretary of state and state treasurer are required to act jointly, the action or vote of a majority of them shall be sufficient if they are not unanimous.

(Allowance of witness fees and mileage.)

Section 32. Witnesses testifying before the said board, or any member thereof, shall be allowed the same fees or per diem and mileage as witnesses in civil cases in the superior court, and the same shall be paid by warrant of the secretary of state upon the state treasurer upon the certificate of any member of said board. No tender of witness fees or mileage in advance shall be necessary.

(Sheriffs to serve process, etc.)

Section 33. It shall be the duty of the sheriffs of the several counties to serve all process, papers and subpoenas required by said board or any member thereof, and to make return of the same to the said board.

(Regular meetings of the board.—Claims audited.)

Section 34. The said board shall meet on the second and fourth Wednesday of each month to pass upon all matters properly coming before the board for consideration. All necessary costs and expenses of said board shall be audited, upon proper vouchers, and, upon order of the board, be paid out of the state treasury upon warrants drawn by the secretary of state.

(County assessor to file oath as to full cash value assessment by him.)

Section 35. For the purpose of assisting the said board in supervising the assessments made in the several counties, and that all assessments of property in this state be made according to law, every county assessor in this state, at the time of the return by him of his assessment roll, shall take and subscribe to an oath in substantially the following language and form, which oath shall be forthwith filed by him with the said state board of tax commissioners, namely:

I, _____, County of _____, State of Oregon, being duly sworn, do hereby certify that I have assessed all property in said county, which by law I am permitted to assess, at the full cash value thereof, and have not willfully and knowingly omitted to assess any person or property, or assessed over or under the full cash value thereof any property or class of property whatever.

Subscribed and sworn to before me this _____ day of _____, 19____.

(Signature and title of officer.)

(Official seal.)

(Penalty for omission to file oath or assess property.)

Section 36. Any assessor who shall fail, neglect, or refuse to make and subscribe to an oath as aforesaid, or shall fail, neglect, or refuse to file the same with the said state board of tax commissioners, or shall willfully and knowingly omit to assess any person or property by him assessable, or shall assess under or over the full cash value thereof any property or class of property whatever, shall be deemed guilty of a misdemeanor. The judgment of conviction of any such assessor for a violation of the provisions of this section shall be itself work a forfeiture of the office held by such member.

(Members of board not to accept pass or gratuity.)

Section 37. It shall be unlawful for any member of said board, directly or indirectly, to accept any free pass, frank, or gratuity whatever, from any person or corporation liable to assessment under the provisions of this act. Any member of said board violating the provisions of this section shall be deemed guilty of a misdemeanor, and the judgment of conviction therefor shall be itself work a forfeiture of the office held by such member.

(Companies liable to assessment to maintain office in state.)

Section 38. Every railroad company, union station and depot company, and electric railway company doing business as such within this state, and every light, power, water, gas, and electric company doing business as such, as one system, partly within this state and partly without, or so doing business in more than one county of the state, shall establish and maintain at some fixed point within the state a principal office, and shall maintain thereat a secretary or managing agent.

(Terms person, company, corporation, how construed.)

Section 39. The terms person, company, corporation, or association, whenever used in this act, shall apply to and be construed to refer respectively to any person, firm, joint stock company, association, syndicate, copartnership, or corporation engaged in carrying on any business, the property of which is subject to taxation under this act.

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(To be continued next week)

Editorials

Opinions of Great Papers on Important Subjects.

QUESTIONABLE INVESTMENTS.

HERE is no doubt whatever that some gold and silver mining stocks now being offered the public will prove good investments; but there are some stocks which from the nature and character of the properties represented, can be bought only at great risk.

It is necessary, therefore, for persons who desire to speculate with their surplus earnings, carefully to inquire into both the management and properties embodied in the stocks offered them. Investigation should be guided by some very well established facts.

Gold and silver mines are to be distinguished from copper mines, in that the former are very apt to be "pockets" that become quickly exhausted, while copper veins, as a rule, extend deep into the earth. Consequently, the development of gold and silver mines made at greater risk than the opening of copper mines.

For this reason gold and silver stocks are sold at a comparatively low price, the price asked generally indicating the risk to be run by the purchaser, while copper stocks as a rule command higher figures, especially if analysis show ore in paying quantities at the outcrop.

Still, the old adage, "The greater the risk, the greater the gain" holds good. Therefore, the only question, after investigation, that investors have to decide for themselves is, whether or not they are able to assume the risk.

But there is not only the risk attaching to the properties themselves, but that pertaining to the management. On this score should be said that so unscrupulous are many connected with mines in this country, that the Denver Board of Trade recently sounded a warning to the public to beware of companies formed purposely to secure money from the people, rather than gold from the earth. This phase of the matter is more difficult of investigation, but should be determined as exactly as possible.—Williamsport (Pa.) Grit.

CIVIC THINKING.

A GROUP of forty representative men of Chicago met recently at a dinner to discuss plans for the betterment of their city. There was not one of them—business or professional man—who had not won the regard of his neighbors by his unofficial public service. With them were a number of men from the East.

"What a wonderful thing it is for a city," said one of the Eastern men to a friend, "to have forty men of such caliber and power devoted to its service."

"It is, indeed," replied the other. "But how much finer a thing if one could go into the street and call in any forty young men and find them as active, as purposeful, as determined to help their community on the road of progress."

The first speaker laughed cynically, as if the suggestion were wildly impossible. Yet it should not be so. The quality in the strong men which made them a force in the city was not rich men scholastic training.

pleasure, and in doubtful weather her first question to the grocer's boy when he came to take or deliver orders was sure to be, "Which way was the meeting-house vane pointed when you came by?"

Her neighbors all humored her by telling of any eccentricity they had discovered in their own or other vases, and Mrs. Goodall would speak of "eddies" and "currents" and "swoops" of air in a wise and authoritative manner.

"How did you enjoy your visit to Boston?" asked one of her neighbors on Mrs. Goodall's return from a week's sojourn with a niece who lived in the city. "I suppose you saw lots of grand sights. I hear Carrie lives in considerable style."

"She lives in a beauteous locality," said Mrs. Goodall, dryly, "that's what I call it: for all their carriages an' stone steps an' fine clothes, 'tis a beauteous spot. Peer an' twist as I could, there was only one weather-vane I could sight from their windows, back or front. What kind of a place do you call home, that for intelligent folks to make a home, I'd like to know!"

Mary J. Holmes, author of about half a hundred novels, resides in Brockport, N. Y., where she has lived some 50 years. Her first novel was published in 1854, and almost every year since she has produced another book. Her husband is Daniel Holmes, a lawyer.

Doubleday, Page & Co. have just sent special copies of Homer Hulbert's book, "The Passing of Korea," to the Emperor and the crown prince. They were ordered in full Morocco and red, and were rean colors, yellow and red, and were the gift of Mr. Hulbert to his royal friends, the emperor and the prince, who, in his twenty years of residence in Korea, has observed him many kindnesses.

The emperor's life.

Daniel Gregory Mason's book on "The Romantic Composers" deals with most of the great names in the history of music in the first half of the nineteenth century—Schubert, Schumann, Mendelssohn, Berlioz, Chopin, Liszt. The studies of these composers, which are connected by the general ideas underlying the entire work, are preceded by an introductory chapter in which Mr. Mason gives a clear statement of what he means by romanticism in music.

Over 100 years ago "Buck" Whaley wrote the memoirs of his thirty-four years of eventful life crowded with incidents. The manuscript was lost sight of for a century, till Sir Edward Sullivan walked into a London book store on a rainy day, when the copy was offered for sale. He bought

it was simply the practice of giving a large part of their time to thinking, not of personal, but of community affairs. They did what it should be the duty of every man, and especially of every young man, to do—devoted a part of every day consciously and directly to logical planning for the benefit of their fellows.

Such practical suggestions as occurred to them they passed on to others, and thus their conversation became, not a mere interchange of pleasantries and repartee, but a mutually beneficial interchange of ideas on important affairs, which left richer all who joined in it.

Every village and city needs such help from every citizen. There are great public services to be accomplished through private organization and personal effort.—Youth's Companion.

THE VALUE OF PUBLICITY.

EARLY every month somebody cites the danger of arresting justice through publicity. The best detective, however, is the honest newspaper—ever ready to correct its mistakes. The juror who does not read the newspapers is the most dangerous juror. As a rule, you may safely trust intelligent men to decide a case in harmony with the evidence. The effort to prevent publicity from invading the mind is like the effort to promote health by arresting the circulation of ozone. When a newspaper unfairly tries the case beforehand and hangs somebody before convicted, it makes friends for the accused. If a man is abused before trial, he should be grateful; for unwarranted abuse is a boomerang.

We know of a successful man who says that he is chiefly indebted for his success to his stupid enemies whose ample rope gets about their own necks. There was a case in Maine not long ago where a newspaper set out to make a convict of one never indicted, the effort helped the accused.

This world is promoted by its martyrs. The innocent can best afford full publicity. Prejudice or misinformation are eliminated by turning on the light.—Lewiston Journal.

A SANE VIEW OF ANNEXATION.

PROFESSOR GOLDWIN SMITH, of Toronto, is quoted as saying: "The annexation of Canada to the United States will probably come, but none can say how soon or in just what way. Two countries so closely related by nature and so similarly populated can hardly forever remain apart. But great movements often progress unseen for a time, you know, and so it is with this one."

Two great English-speaking nations separated only by a parallel of latitude and a few floating bays appear to be running somewhat counter to the course of nature, but there is no reason why the matter should trouble anybody at present. The only duty that confronts or is likely to confront the present generation of Americans and Canadians is to be good neighbors.

Byram Stoker, whose "Reminiscences of Sir Henry Irving" have met with so favorable a reception, wrote with a very different kind of book on his first venture in authorship. That book was "The Duties of Clerk of Petty Sessions in Ireland," a sort of logy to logy in Ireland, his old department in Dublin castle, which he left to join Irving in the year of its publication. He had risen to be inspector of petty sessions when he threw in his lot with the greatest actor of the Victorian era. Sir Thornley Stoker, the eminent Dublin surgeon, is the elder brother of Byram, both being the sons of a former official in the chief secretary's office. His knighthood he won some ten years ago, when he rose to the head of his profession as president of the Royal College of Surgeons in Ireland.

The Poverty of English.

The poverty of the English language is exemplified by a circular which is making the round of a suburb and inviting subscriptions to a testimonial to the stationmaster. It comes from one who styles himself "the longest resident," the sad physical fact being that he is probably the shortest, although in bulk and rotundity he might up for the inches he lacks in height. Here is a case in which the very clumsiness of the German language would assist this gentleman could quite correctly describe himself "the for-the-longest-time-herein-resident" for the longest time herein resident individual. Those compound adjectives of the Teutons may be awkward, but they express what the signified, and insure accuracy.—London Chronicle.

What the Girl Preferred.

"If you marry John," said the woman (John is a farmer), "you'll have to get up at 4 o'clock of mornings and milk about seventeen cows."

"I'd rather get up and milk a hundred cows," the girl declared, "than hang out the window of some New York flat at 4 o'clock of mornings waiting for my husband to come home to me."—New York Globe.

Not a Matter of Principle.

"Didn't you say that the bosses must go?"

"I did."

"And here you are setting yourself up as a boss."

"Certainly. Why did you suppose I wanted the other fellows to go?"—Philadelphia Ledger.

Kept Her Word.

"This," said the school friend, who had not seen her for a year, "this is the girl who vowed to me she never would belong to any man, eh?"

"I don't," said she who had been married the matter of some few months or so. "He belongs to me."

A Lay Figure.

"Jimmy proposed to me to-day."

"Why, he proposed to me last night!"

"Yes, he told me he'd been rehearsing it so that he'd be sure to do it nicely."—Cleveland Leader.

Made Happy for Life.

Great happiness came 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 weakness, impoverished blood and malaria. Guaranteed by all drug stores. Price 50c.

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.

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

Scaled 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 of said County.

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. Stickle, of Miletus, W. Va.

"Persistent use of the Salve completely cured it." Cures Cuts, Burns and Injuries. 25c a tin 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.

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. Donelson'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.

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

E. L. McCormick has just received his first consignment of the South Bond 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 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 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 hold return tickets at regular one way rate and not at one-third fare.

Wm. McMURRAY, Agent.

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.

BURDEN of the WOMEN of EUROPE



The American woman, whether working for a living or merely taking a philanthropic interest in the betterment of her sex, might find consolation, if there be female solace in comparison, by contrasting the condition of the working women here with that of her sisters in Europe.

Women's work has long been fruitful of discussion in Germany and in France, and now it has become a Continental question and has produced a deluge of pamphlets in many tongues. None has gone so far as to advocate woman's abandonment of the field of labor; they are merely in favor of reforming her hours and methods.

In all European countries woman is engaged in the most laborious occupations. She is the general farm hand all over the continent, she plants the seeds and gathers the crop, and in parts of Germany she is both plough horse and cart horse. She pushes a broom and a wheelbarrow as a street cleaner in Berlin and Munich and in the latter city adds to these duties that of track sweeper and switchman for the street railways. She