

# THE IRON PIRATE

A Plain Tale of Strange  
Happenings on the Sea

By MAX PEMBERTON

## CHAPTER XII. (Continued.)

The room was filled with the acrid, sea-going humidity; foul smoke from foul pipes floated in choking clouds to the dirt-begrimed ceiling. Now and again, betwixt the shouting and the singing, a young girl, whose presence in such a company turned my heart sick, played upon a harp, and there was a mahogany-faced hag whom the men addressed as "Mother Catch." She seemed to have the eye of a hawk; nor did I escape her glance. She shuffled up to me and stood glaring with her shining eyes for a moment or two, the very presentment of an old-time witch. The glass door again swung open; three men entered through it, and I recognized the three of them in a moment. The first was the Irishman, "Four-Eyes," the second was the lantern-jawed Scotsman who had been addressed in Paris as "Dick the Ranter," the third was "Roaring John," into whose face Dan had emptied the contents of his duck gun three days before. The ruffian had his mouth all bound in a bloody rag, but he was in nowise depressed; and, although the gun had stopped his speech, he snatched Paolo on the back when he greeted him.

One of the men started a wild dance. It was an extraordinary exhibition, and it pleased the men about so that they roared with delight. I was watching it, but my attention was suddenly diverted by the sense that something under a near table was pulling at my leg. I looked down quickly, and saw a strange sight; it was the black face of the lad Splinters, who had been treated so brutally in Paris. He, crouching under the table, was making signs to me, earnest, meaning signs, so that without any betrayal I leaned my head down as though upon my hands, and spoke to him:

"What is it, lad?" I asked in a whisper. "What do you want to say?" "Don't stop here, sir!" he answered in a state of great agitation. "They know you, and are going to kill you!"

He said no more, crawling away at once; but he left me hot with fear. I left my seat, and pushed amongst the men, passing nearer and nearer to the street, until at last I was at the very portal itself. Then I saw that a change had been made while I had been sitting. The doors of glass were wide open, but the way to the street without was no longer clear—an iron curtain had been drawn across the entrance.

This was a terrible discovery. It seemed to me that the iron door had been closed for an especial purpose. I knew, however, that when the dance was over some of the audience would wish to go out, and so I waited by the curtain. The men were then about to push their tables to the center again, but the hag raised her voice and cried:

"As you are, my pretty gentlemen! It's only the first party ye've been treated to. No, no; ye be to have the door drawn yet awhile. Good boys, all of ye, there's work to do; ho! ho! work to do!"

Somewhat, all the men immediately around me slunk away, and I found myself standing quite alone, with many staring at me. The four men whom most I feared had turned their backs, but the rest of the assembly had eyes only for the terrible woman and for myself. Presently the discordant music began again. The hag moved with a hobble and a jig to the far end of the room, and began to come straight down to the door whereby I stood. I know not what presentiment forewarned me to beware as the creature drew near. I had my revolver in my pocket, but had I shown it twenty barrels would have answered the folly. There was nothing to do but to face the screeching woman; and this I did.

At the last, the old witch, who had danced for some moments at a distance of ten paces from the spot where I stood, became as one possessed. She uttered a piercing shriek, and hurried herself almost on me. In that instant I remember seeing the three men with Paolo suddenly rise to their feet, while the other in the room called out in their excitement. But the hag herself drew from her breast something that she had concealed there; and, as she stood within a yard of me, she brought it crash upon my head, and all my senses left me.

## CHAPTER XIII

When I regained consciousness it was because rain beat upon my face, a drizzling warm rain of late summer, and there was spray from a fresh sea. For some minutes I set myself to ask where I was; but I knew that I was bound at the left hand and at my feet, and when I raised my head, I saw that I lay in an open boat, but my feet were towards the stern of it, and I could see nothing of the power which moved the boat or of the scene about us.

The boat in which I lay was painted white, and was of elegant build. She had all the fine lines of a yacht's jolly-boat; and when I raised my head I could see that her fittings had been put in only at great expense. The silence was broken at last by a shout, and the boat ceased to move.

"All hands, make sail!" cried someone; and after that I heard the "yo-heave" of the men hauling, as I judged, at a mainsail. The second order, "Sheets home!" proved to me that I was behind a sailing ship, perhaps a yacht. There came a sudden shout from the deck of the ship.

"Ho, Bill, is the young 'un gone?" "No, my hearty."

And then I heard a voice I knew, the voice of the Irishman, "Four-Eyes."

"Is it the bol' ye're mindin'? Throw him a sheet, one av yer; it's meself that's not bringin' the gunner a dead body when he wants a live one!"

They tried to throw me a sheet as the man had ordered, and I heard it fall in the water at my head. I pondered long on the remark of the Irishman, that the "gunner" wanted me alive. It was quite clear that my life was safe from these men until they reached their chief.

The rain ceased and the sun shone, drying my clothes upon me. I struggled and in doing so I found that the ropes binding my right arm were tied with common hitches; and my experience as a yachtsman let me get free of them with very little trouble. I did not sit up at once, but turned my head to look at the boat which towed me, and saw that she was a barque-rigged yacht after the American fashion; her name Labrador being conspicuous across her stern. My boat was towed by a double hawser, but no man watched me, and I lay down again reassured. The hope of escape was already in my head, for I judged that we could not be far out from New York. It occurred to me that if they would only let me be until night I could get my left hand free.

Finally there was a change in the monotony of the scene. I heard an order to heave the barque to. I felt all motion cease, and then someone hailing at the hawser, so that the jolly-boat was pulled against the side of the bigger ship; and, looking up, I saw half a dozen of Black's gang, watching me from the quarter-deck. Then a ladder was put over the bulwark, and "Four-Eyes" came down it with a great can of steaming stuff. He stepped over the ladder to the stern seat, and then bent over me. But I saw this only, that he had a knife in his belt; and I made up my mind in a moment to get it from him.

He held to the rope with one hand while he put the can of hot stuff to my lips with the other. I drank half of it with great gulps, feeling the warmth spread through my body to my very toes as the broth went down; and a great hope consoled me, for I had his knife, having snatched it from him when first he stooped. The good luck of the theft made me quick to empty the pot of gravy. Four-Eyes went over the side again, and the yacht moved onward lazily in the softest of breezes from the west.

When I deemed that I had waited long enough I cut away the remaining ropes at my feet, and crouched unbound in the boat. I crawled to the bow, and began to cut the strands of the hawser one by one. I felt my boat go swirling away on the backwash. It was a moment of supreme excitement, and I lay quite flat, waiting to hear if I were missed; but I heard no sound, and looking around me presently, I saw the yacht away a mile, and I knew that I was a free man.

When a couple of hours had passed I took a new consolation in the thought that I must be in the track of steamers bound out from, or to, New York; and in this hope I covered myself in the tarpaulins and lay down again to shield myself from the wind which blew with much sharpness as the night grew. I did not sleep, but lay half-dazed for an hour or more, and was roused only at a curious light which flashed above me in the sky. The light was clearly focussed, being a volume of intensely bright, white rays which passed right above me with slow and guided motion, and then stopped altogether, almost fixed upon the jolly-boat. I knew then what it was, and I sat up to see the great beams of a man-of-war's searchlight, showing an arc of the water almost as clear as by the sun's power.

The light shone in all its brightness for some five minutes; then it died away suddenly, and on the spot whence it had come I could just distinguish the dark hull of a steamer. Some moments, long moments to me, passed in feverish conjecture; and then in the pathway of the light rekindled I saw in all distinctness the outline of a long-boat, fully manned, and she was coming straight to me. Its progress seemed slow; the men in it made me no manner of signal. They came in a beeline towards me, and the radiating light never moved once whilst they rowed. In the end, I myself broke the silence, shouting lustily to them, but getting no answer until I had repeated my call thrice. The fourth cry, loud and in something desperate, brought the response so eagerly awaited; but when I recognized the voice of him who then hailed me I fell down again in my boat with a heart-stricken burst of sorrow, for the voice was the Irishman's, and Four-Eyes spoke:

"Avast hallin', young 'un," he cried; "we ain't goin' to part along o' your society no more, don't you be frettin'."

They dragged me into their boat, and, taking my own in tow, they rowed rapidly to the distant steamer, on whose deck I stood presently; but not without profound fear, for I knew that at last I was a prisoner on the nameless ship.

## CHAPTER XIV

There was light from six lanterns, held by giant negroes, to greet me when I had mounted the ladder and was at last on the deck of the great ship; but none of the men spoke a word, nor could I see their faces. One of the men silently touched me on the shoulder, and I followed him along a narrow strip of iron deck, past a great turret which reared itself above me, and again by the covered forms of quick-firing guns. We descended a short ladder to a lower deck, and so to the companion way, and to a narrow passage in which were many doors. One of these he opened, and motioned me to enter, when the door was closed noiselessly behind me, and I found myself alone.

My first feeling was one of intense surprise. I had looked to enter a prison. The cabin was not large, but one more artistic in effect was never built. Hung all around with poppy-colored silk, the same material made curtains for the bunk. It was employed also for the cushions and covering of the armchairs and the couch, and to drape the dressing glass and basin which were in the left-hand corner. It seemed, indeed, that the whole room was a harmony in scarlet, with a scarlet ceiling and scarlet hangings. The feet sank above the ankles in a soft Indian rug, which was ornate with the quaint mosaic-like workings and penetrating colors of all Eastern tapestry. For light, there was

an arc lamp, veiled with gauze of the faintest yellow. The room would have been perfect but for a horrid blot upon it—a blot which stared at me from the outer wall with bloodshot eyes and hideous visage. It was the picture of a man's head that had been severed from the body. The picture almost terrified me, but I thought, if no worse harm befell me, what odds? and I sat down, all wondering and dazed.

My conclusion was that the man Black could be showing me this marked consideration only for some motive of self-interest. It was evident that he had been aware of my intention to follow him from the moment when Roderick purchased our new steamyacht. He had put one of his own men craftily upon the ship to watch us, and had made a bold attempt to deal with us in mid-Atlantic. Foiled there, he had taken advantage of my folly in entering such a place as the Bowers, and had given orders that I should be carried to his own ship.

Suddenly the electric light went out. I sat quite still for some half an hour. There was no noise of movement save on the deck above, and my own cabin remained as still as the grave. It appeared that I was to be left unmolested for that night at any rate. I undressed and lay down in one of the most seductive beds I have met with at sea. I was so weary and fatigued with my sufferings in the open boat that I fell asleep at once, and must have slept for many hours. I awoke in the day. The red curtains opposite my bunk were drawn back, admitting dull light from a port hole through which I could look upon a tumbling sea, and a sky all girt with rain clouds. My armchair was occupied by a man, dressed with all the scrupulous neatness of a thorough-going yachtsman. He had a bright, open face, and there was something refined and polished in his voice.

"Good morning to you," he said; "I hope you have slept well? I didn't wake you before, because sleep is the best medicine in your case. I'm a doctor, you know."

"Oh! you're the physician-in-ordinary to the crew, I suppose; you must see a good deal of practice." He looked rather surprised at my meaning remark, and then said quite calmly, "Yes, I write a good many death certificates. You must be hungry. I will ring for breakfast; and, if you would take a rub, your bathroom is here."

He opened the door in the passage, and led the way to a cabin furnished with marble and brass fittings, wherein was a full-sized bath. I took a bath, and found him waiting for me when I had finished. We returned to the scarlet room, and there, spread upon the table was a meal worthy of Delmonico's. There was coffee served with thick cream; there were choice dishes of meat, game pies, new rolls, fruit, and the whole was finished with ices and bon-bons in the true American fashion. My new friend, the doctor, said nothing as I ate; but when the repast was removed he began to talk at once.

"I regret," he said, "that I cannot supply you with a morning newspaper; the latest journal that I can lend you is a copy of Saturday last. There is a passage in it which may interest you."

The paper was folded and marked in a certain spot. I read it with blank amazement, for it was a full account of the nameless ship's attack upon the American cruiser and the Ocean King. The matter was the subject of a profound sensation, not only in America, but throughout the world. The Chilean government had been approached at once, but had repudiated all knowledge of the mysterious ship. Meanwhile war vessels from England, America and from France had set out to scour the seas and bring such intelligence as they could. The whole account concluded with the rumor that a gentleman in New York had knowledge of the affair and would at once be interviewed.

"You see that interview was unfortunately interrupted," said the doctor. "You are the gentleman with the full particulars. I am here to ask you to write accurately for us a complete account of every step you have taken in this matter since you were fool enough to follow Martin Hall."

"And otherwise?" "Otherwise, you would give all you possessed if I would shoot you now as you sit. If you would still have life, not altogether under unfavorable conditions, you have but to ask for pen, ink and paper—and to make yourself one of us."

"That I will never do!" "Oh, you say that now; but we shall give you some days to think of it. Let me advise you to be a man of common sense, and not run your head against a stone wall. We are now bound on a four-days' voyage. During these four days, you need fear nothing. So don't disturb yourself unnecessarily until—Captain Black puts the question to you."

(To be continued.)

## Righting a Wrong.

Miggles—I understand you told Hyker that I was a fool.

Wiggles—Never told him anything of the kind. I merely said that if I were you and got a glimpse of the fool-killer coming up the street I'd dodge up an alley.

## Judicial Wisdom.

"No," said the gray-haired judge, "I'm not in favor of women on juries."

"Why not?" queried the young lawyer.

"Because," answered the venerable judge, "we have too many disagreements as it is."

## Outclassed.

She had just handed him the frigid mitt.

"Then I have a rival, eh?" he queried.

"Hardly that," she replied. "You are not in it with the other party."

## Sounds That Way.

Hicks—I see one of our clergymen has declared that there is more sin in Boston than in any other city in the country.

Wicks—He's wrong. There's more sin in Cincinnati.—Boston Transcript.

## Too Wide.

Kind Lady—My poor man, your coat is full of rents. Here is a needle and thread.

Gritty George—No use, mum. Dem rents are too big to be collected.

# Proposed Oregon Tax Law

(Continued from last week.)

(Tax collector to make weekly statements.—To keep funds separate.)

Section 19. It shall be the duty of the tax collector to make a statement on the last business day of each week of the exact amounts of the cash and county orders by him collected for taxes and penalties and interest, and what amounts thereof are to be credited to the several funds for which they are respectively collected, one of which statements shall be filed with the county clerk and one furnished to the school district, town, city, port, or other municipal taxing agency for which each of such amounts are so paid in, and one of which statements he shall retain on file in his office; and shall exhibit to the county clerk for examination and comparison his collection register and his stub book containing copies of the receipts by him given for the taxes so collected. The tax collector shall keep the moneys received by him in separate funds, and shall pay the same over to the several school districts, towns, cities, ports, or other municipal taxing districts or agencies entitled thereto, upon demand made by them, paying them the amount thereof to which they are respectively entitled, taking their receipts therefor. Provided, special road funds shall be retained in the hands of the county treasurer, and expended by him upon the warrant of the county clerk as by law provided.

(Supersedes B. & C. Comp., section 3100 (except first two lines, which are included in the preceding section 16 of this act), merely changing to conform to the plan of making the county treasurer the tax collector. Portion as to separate funds is taken from B. & C. Comp., section 3101, adding ports and other agencies. The provision is in analogy to Laws of 1903, page 284, section 74.)

(Applying money collected for one object to another.—Penalty.)

Section 20. When any moneys shall have been collected or received by any officer for any distinct and specified object, no portion of them shall be paid or applied to any other object or purpose without due authority, but shall be kept a separate fund for such specified object; and any officer failing to comply with the provisions of this section shall be liable to a fine not exceeding \$500, or to imprisonment in the county jail not exceeding six months.

(B. & C. Comp., section 3150, no change.)

(Tax collector to receive and receipt for moneys and county orders collected.—Penalty.)

Section 21. The tax collector shall receive and receipt for all moneys and county orders collected by him for taxes in the manner prescribed in the following section hereof, and any tax collector failing to comply with any of the provisions of the following section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not less than \$100 nor more than \$1,000, and the court before whom said tax collector is tried shall declare his office as treasurer and tax collector vacant for the remainder of his term.

(B. & C. Comp., section 3102, no change.)

(Tax collector's record of tax collections.)

Section 22. The tax collector shall receive and receipt for all moneys and county orders collected by him for taxes, and shall note on the tax roll against the property paid on, in columns provided therefor, the date of each payment and number of receipt. He shall keep such stub receipt books, in which shall be kept by him a copy of each and every receipt by him issued, and such receipts and stubs shall be arranged and numbered consecutively for each year, and shall show exactly the amount paid in cash and the amount paid in county orders, and shall show the place and date of collection, the purpose for which the taxes were paid; but the matters shown upon the tax roll may be omitted from the stub if it contains a reference to the volume, page and line of the tax roll wherein such matters are set forth. Such stubs or copies of the receipts issued by the tax collector shall also in every case contain the postoffice or residence address of the taxpayer, which may be ascertained at the time of the payment of the tax and then entered on the stub or copy of the receipt retained by the tax collector. No tax collector shall receive a larger amount in county orders from any person for taxes than the amount of such person's county taxes for the year or years for which the payment is made. It shall be the duty of the tax collector to note upon each receipt and copy thereof the number and amount of each county order he shall receive, the amount of the taxes for which such receipt shall be given, and also to write the date of the receipt paid in for taxes, and at the same time write or stamp across the face thereof "Received for Taxes," and no county order shall draw any interest after such date. He shall keep, as a part of the records of his office, a collection register, in which he shall make proper entries, showing the various amounts collected by him, the amounts thereof collected for each and every separate fund, the year in which the tax so collected became due, and the numbers and dates of the respective receipts given by him therefor.

(B. & C. Comp., section 3103, as amended by Laws of 1906, chapter 53.)

(Duty of officer having possession of roll.—Proceedings on failure to act.)

Section 25. Whenever any officer described in the preceding section shall discover credible information, or have reason to believe that real or personal property has from any cause been omitted, in whole or in part, from assessment for taxation for the years specified in the preceding section, or such credible information shall be furnished to such officer, it shall be the duty of the officer having possession of said assessment or tax roll to take the steps provided for in the preceding section to place such omitted property on the assessment or tax roll. If such officer shall fail or refuse on the discovery by himself, or on credible information being furnished him by another person, that property has been omitted from taxation, the state, on the relation of any state officer or of any taxpayer of the county in which such failure or refusal occurs, shall have the right to proceed against such officer in any court of competent jurisdiction by mandamus to compel such officer to comply with the provisions of the preceding section. In the trial of such a suit the question of what constitutes credible information as herein mentioned shall be a question of fact to be determined by the court trying the case in the same manner other issues of fact are determined. If judgment shall be rendered to the effect that credible information has been discovered by or furnished to such officer, or that he has reason to believe that property has been omitted from taxation, it shall then be the duty of such officer to forthwith place such omitted property on the assessment and tax roll in accordance with the provisions of this and the preceding section, and such officer shall be liable for all costs of such mandamus suit, and for a reasonable attorney's fee.

(B. & C. Comp., section 3103, as amended by Laws of 1906, chapter 53.)

(Frankness and Honesty.)

"Of course your constituents want a man who is perfectly frank and honest."

"Yes," answered Senator Sorgham.

"At the same time most of them have no objections to my working through river and harbor appropriations for places that never see two feet of water except when it rains."—Washington Star.

The streets of Tokio will soon have trolley cars.

(Double assessments and other errors tax collector may correct.)

Section 23. Whenever the tax collector discovers that any property has been assessed more than once for the same year, he shall collect only the tax justly due thereon, and shall make return to the county court of the balance as double assessment, and shall be properly credited therefor; and whenever, at any stage in the collection of taxes, the officer having charge of the rolls shall discover errors or omissions of any kind therein he may properly correct the same to conform to the facts in whatever manner may be necessary to make such assessment, tax, or other proceeding whatsoever regular and valid, such correction to be made in red ink, or otherwise distinguished, and to be signed with the initials of the officer making the same and the date of such correction.

(B. & C. Comp., section 3105.)

(Omitted property.—Assessment.)

Section 24. Whenever, after the return of the assessment roll to the county clerk by the board of equalization, the officer having the possession of the roll shall discover or receive credible information, or if he has reason to believe that any real or personal property has, from any cause, been omitted, in whole or in part, in the assessment of any year or number of years not exceeding two years prior to the last roll so equalized and returned, or from the assessment roll or the tax roll, he shall proceed to correct the assessment or tax roll in his hands, and add such property thereto, with the proper valuation, and charge such property and the owner thereof with the proper amount of taxes thereon at the rate which the said property would have been taxed had it been properly upon the tax roll for the year or years as to which it was omitted; to enable which officer so to do he is hereby invested with all of the powers of the assessor, board of equalization, and county clerk under the laws in force during such years and thereafter. But before making such correction or addition, if the person claiming to own said property, or occupying it, or in possession thereof, resides in the county and is not present, such officer shall give such person notice in writing of his intention to add such property to the assessment or tax roll, describing it in general terms, and requiring such person to appear before him at his office at a specified time, within five days after giving such notice, and to show cause, if any, why such property should not be added to the assessment and tax roll; and if the party so notified does not appear, or if he appears and fails to show any good and sufficient cause why such assessment shall not be made, the same shall be made, and the officer making the correction or addition shall file in his office a statement of the facts or evidence on which he made such correction. The notice in this section provided may be given and served in the same manner and by the same persons competent to serve subpoenas. Appeal may be taken from the action of the officer in making the correction or addition by the person aggrieved within ten days after the action of such officer is taken, by giving notice to such officer and otherwise proceeding in the manner provided for appeals from the board of equalization.

(New; see note to section 23.)

(Duty of officer having possession of roll.—Proceedings on failure to act.)

Section 25. Whenever any officer described in the preceding section shall discover credible information, or have reason to believe that real or personal property has from any cause been omitted, in whole or in part, from assessment for taxation for the years specified in the preceding section, or such credible information shall be furnished to such officer, it shall be the duty of the officer having possession of said assessment or tax roll to take the steps provided for in the preceding section to place such omitted property on the assessment or tax roll. If such officer shall fail or refuse on the discovery by himself, or on credible information being furnished him by another person, that property has been omitted from taxation, the state, on the relation of any state officer or of any taxpayer of the county in which such failure or refusal occurs, shall have the right to proceed against such officer in any court of competent jurisdiction by mandamus to compel such officer to comply with the provisions of the preceding section. In the trial of such a suit the question of what constitutes credible information as herein mentioned shall be a question of fact to be determined by the court trying the case in the same manner other issues of fact are determined. If judgment shall be rendered to the effect that credible information has been discovered by or furnished to such officer, or that he has reason to believe that property has been omitted from taxation, it shall then be the duty of such officer to forthwith place such omitted property on the assessment and tax roll in accordance with the provisions of this and the preceding section, and such officer shall be liable for all costs of such mandamus suit, and for a reasonable attorney's fee.

(B. & C. Comp., section 3107, adding provision for charging personal property taxes on real estate, which is borrowed from Washington. Consolidates B. & C. Comp., section 3187.)

for relator's attorney, which shall be taxed as a part of the costs of such suit in all cases where judgment is rendered against such officer. Provided, however, that in case proceedings are instituted hereunder on the relation of any private citizen, such relator shall give bond to the satisfaction of the court to pay all costs which may be recovered against him.

(B. & C. Comp., section 3111, provided for the assessment, by the sheriff, of property which had been omitted from the current roll or the preceding year's roll. The two sections last above provide for the addition of omitted property for the current and two preceding years, by any officer having possession of the roll, upon notice to the taxpayer if a resident and if not present. Provision is made for appeal as from assessments corrected by the board of equalization. (See the act as to the board of equalization recommended by this report.) The provisions for appeal and notice obviates the constitutional objections which may be urged against B. & C. Comp., section 3111, at least as far as residents and those having notice are concerned. See 134 Ind. 190; affirmed 183 U. S. 300. The two sections are modeled after Indiana.)

(Time for payment of taxes.—Penalty.—Interest.—Rebate.)

Section 26. Taxes legally levied and charged in any year may be paid on or before the first Monday of April following, and if not so paid they shall become delinquent. Provided, however, that if one half of the taxes against any particular parcel of real property, or the taxes on personal property charged against any individual, be paid on or before the said first Monday of April, then the time for the payment of the remainder of such tax may be extended to and including the first Monday of October next following, but if the remaining one half of such tax be not paid on or before the first Monday of October then such remaining half shall be delinquent, and, besides the penalty, interest thereon shall be charged and collected at the rate of twelve per centum per annum from the first Monday of April preceding; and upon all delinquent taxes there shall be collected from the taxpayer of such taxes, for the benefit of the county, ten per centum as a penalty, and for the benefit of the county or other corporation which shall have an interest in any portion of such taxes interest at the rate of twelve per centum per annum on such taxes from the day on which they become delinquent until their payment. Provided further, that there shall be an allowance of three per centum rebate upon any tax paid on any separate parcel of real property, or upon the personal property charged to any individual as aforesaid, on or before the fifteenth day of March next prior to the date when such tax would become delinquent if not paid.

(B. & C. Comp., section 3106, no change.)

(Personal property tax, levy and sale.—Penalty tax charged to realty.)

Section 27. On or immediately after the first Monday of May in each year the tax collector shall proceed to collect all taxes levied in his county upon personal property, of which one half was not paid as hereinbefore provided on or before the first Monday of April, together with the penalty and interest. He shall levy upon sufficient goods and chattels belonging to the person or corporation charged with such taxes, if the same can be found in the county, by taking them into his possession, to pay such delinquent taxes, together with interest, accruing interest, penalties and other lawful charges; and shall immediately advertise such goods and chattels for sale by posting written or printed notices of the time and place of sale in three public places in his county not less than ten days prior to such sale, and if such taxes, interest, and penalties shall not be paid before the time appointed for such sale the tax collector shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay such taxes, interest, and penalties and shall deliver to the purchasers thereof at such sale the property so sold to them respectively, and such sale shall be absolute; and the tax collector shall proceed in like manner, on and after the first Monday in November, to collect the residue of taxes charged against personal property remaining delinquent on his roll. In like manner he shall levy upon and sell the goods and chattels of any person or persons removing from the county without paying all taxes charged against them. Whenever after delinquency, in the opinion of the tax collector, it becomes necessary to charge the tax on personal property against real property in order that such personal property tax may be collected, such tax collector shall select for the purpose some particular tract or lots of real property owned by the person owing such personal property tax, and shall note upon the tax roll opposite such tract or lots the said tax on personal property, and said tax shall be a lien on such real property from and after the time the said tax on personal property is charged against the said real property, and shall be enforced in the same manner as other real estate tax liens.

(B. & C. Comp., section 3107, adding provision for charging personal property taxes on real estate, which is borrowed from Washington. Consolidates B. & C. Comp., section 3187.)

(To be continued next week.)

## Uncle Abner's Idea.

City Nephew—Uncle Abner, some of the city people accuse country folks of eating with their hands. You don't eat with your hands, do you?

Uncle Abner—Wal, I should say not, my boy. I always make the hired men eat out in the kitchen.

## Misunderstood.

"So, you're a journalist, be ye?" said Uncle Joshua, who had come to town to see his nephew.

"You bet I am," answered the cub reporter, mentally contrasting his own magnificent and expensive attire with the homely garb of the farmer. "You bet I'm a journalist—and with a big J, too!"

He always wondered why the old man got mad.—Cleveland Leader.