

Assessor Gillette, of Douglas county has outlined a bill intended to better our assessment law. Mr Gillette proposes to select a state board of equalization from the county assessors of the state, to meet in Salem in September of each year. He proposes that all the assessors of the several counties meet up to that date and organize themselves into a state board of equalization, electing a president and secretary and six members from their number to constitute a board of equalization for one year. After this is accomplished those who may not have been chosen to serve may retire to their respective homes after securing a voucher from the president, specifying the amount each is entitled to receive, at the rate of \$1.50 per day for their attendance and a mileage fee sufficient only to cover their actual traveling expenses. These vouchers are to be paid by each county.

Those constituting the board will receive \$3.00 per day, not to exceed nine days which is to be paid by the state.

The proposed measure is quite lengthy and provides for other than above stated, but we have given the substance of the important parts. It has merit and should have the consideration of our legislators. The passage of such a measure would be an immense improvement over the present system and would equalize the matter so that each county would pay its just proportion of state taxes.

Harney county is assessed for more than Baker county, and it is safe to say, that there is not more than one-half the taxable property in this county as in Baker.

J. S. Lock, enumerator of livestock in hands of 500 or over for the census bureau, after visiting 18 counties, stated that Harney county was assessed for more stock in proportion to the number than any of the other counties.

Notwithstanding this fact there is less than one-half of the stock given in to the assessor. This is not the fault of the assessor, nor should the taxpayers be blamed. The present system of taxation, with no state board to equalize the assessment of the various counties, has caused this state of affairs to a great extent. Harney county is willing to pay its just proportion of state taxes and no more.

As the property is now assessed to pay more state taxes than counties having more than twice the amount of taxable property. Harney county has 25,000 horses and mules; 125,000 cattle; 150,000 sheep, and 1000 swine. The assessed value should be at least twice the amount that appears on the assessment roll. The actual wealth of the county is three times greater than what appears by the assessment roll.

not do their duty or there has been a mistake at headquarters. We made a kick at the time the figures were made public, but our "Uncle Sam" did not do anything to remedy it. We think Harney county has a population of 4500, if not more.

Glance down the column of figures given elsewhere in this issue and see the amount of improvement done in the town of Burns during the year 1900. This is not all the improvements, some of our citizens were not seen and others would not take the trouble to make an estimate.

With the exception of one failure the different firms of Burns all report a largely increased business for 1900. Many new business ventures were launched during the year, all of which are doing well and prospering.

Here is a good investment for the right man: Buy the taxable property of this county at its assessed value and sell it at its market value. We want pay for this "tip."

INTERESTING FACTS AND FIGURES.

Happenings of the Closing Year That Make Good Reading.

Harney county has an area of 1638 square miles, or about 6,359,000 acres. It has a population of 4,500.

The town of Burns has a population of 937. The district is divided into 18, voting, road, justice and constable districts.

There are 27 school districts, employing 34 teachers with average monthly wages of \$60. March school census showed 1004 children of school age in the county.

There were 1004 voters registered before the June election.

During 1900 there were 660 instruments filed in the county clerk's office for record, of which 269 were deeds aggregating the sum of \$142,463.31. Mortgages, real and chattel, 102, aggregating \$92,620.00. Satisfactions to the amount of \$9,705.58.

Indebtedness of county January 1, 1900, \$49,916.03. July 1, \$34,378.21. January 1, 1901, \$20,739.47.

County warrants issued during the year, \$59,553.85. There were 4,500 bushels of wheat, 64,000 bushels of barley, and 30,000 bushels of oats and rye raised during 1900.

The Burns grist mill ground 3,000 bushels of wheat from Oct. 1st to Jan. 1st 1900.

There were 45,000 tons of hay put up during last season.

There has been consumed during the past year between 3,500,000 and 4,000,000 feet of lumber in this county.

There were sold and shipped from this county 22,000 head of cattle, 2,500 head of horses and mules, 20,000 head of sheep.

The wool clip for 1900 was between 700,000 and 800,000 pounds.

SUMMARY OF ASSESSMENT ROLL.

Table with 3 columns: Description, No., Value. Rows include Acres till land, Improvements on deeded land, Town lots, etc.

THE PROGRESS OF BURNS IN 1900. The Improvements Will Reach at Least \$45,000--No "Boom."

The city of Burns has made rapid strides during the year ending Dec. 31st 1900, in town building, as the following figures will show. Many new and substantial residences have been completed and nearly every one has added something in the way of improving and beautifying their homes. Nothing like a "boom" has been even thought of; only a substantial growth, that is backed by cautious business men. Nearly all of the following figures are actual cost price while some are only a conservative estimate; the writer being unable to see the owners in the short time allowed in preparing this article.

Table listing names and amounts: C F McKinney, G W Waters, Waters & Williams, Perry Williams, E B Reed, J W Jones, B F Campbell, Byron Terrell, R A Miller & Co, W E Haslam, C S Biggs, M R Smith, H E Smith, A D Gould, W E Smith, Post Office, S W Miller, J C Foley, F M Turner, E Brown, W N Jorgensen, W P Weiss, S M Jordan, Hopkins & Hunter, C H Voegtly, J P Cavender, McCulley & Berdugo, D Jameson, Tom Howard, A Dunn, George Fry, L Woldenberg Jr, H C Smith, G S Sizemore, Claude McGee, F E McGee, J Cardwell, Geer & Cummings, Carl Cecil, Catholic Church, H E Thompson, Harney County, S Mothershead, Geo Shelley, J W Buchanan, I S Geer, H A Dillard, J D Moore, B R Wital, E H King, J Savelge, J W Thompson, N Brown & Sons, Ben Brown, G W Clevenger, Etta Dodson, W O White, Frankie Brenton, John Bunn, S D Hill, Chas Johnson.

Total \$43,715. This does not include the building of small outhouses, flues, re-painting of buildings, etc. The actual improvements in Burns during 1900 can be safely estimated at \$45,000.

Notice.

The firm of I. S. Geer & Co. having disposed of its interest in the Burns Milling Co., the accounts of that company must be settled at once. All outstanding indebtedness will be paid by I. S. Geer & Co. and all accounts due are payable to I. S. Geer & Co. Dated October 1st, 1900.

Notice to Creditors.

In the county court of the State of Oregon for Harney county. In the matter of the Estate of Arthur Blackley Paton: Notice is hereby given by the undersigned, Thomas Fitzgerald Arnold, Executor of the estate of Arthur Blackley Paton, deceased, to the creditors of, and all persons having claims against said deceased to present the same with the necessary vouchers, within six months after the first publication of this notice to said Executor, at the office of Hayes & Saxton, in Burns, Harney county, State of Oregon. Dated this 23rd day of Nov 1900. THOMAS FITZGERALD ARNOLD, Executor.

Craig Catterson was seen on our streets today.

We have not the space to give the proceedings of the county court which is now in session, in this issue. A complete report will be given next week.

We have had a variety of weather this week. Tuesday night the thermometer dropped to 8 degrees below zero, Wednesday it snowed, Thursday it rained and today we were visited by a "chink."

A positive reduction in all winter goods of 20 per cent ladies Caps, Jackets, Hoods and Fascinators. Men and Boys Overcoats, Wool Scarfs, Wool Gloves and Lined Gloves. Call on N. Brown & Sons and save money.

The seating capacity of the Masonic hall was taxed to its utmost to accommodate the large crowd that assembled on last Thursday evening to witness the rendition of the farce "Female Masonry" by the ladies of the Eastern Star. We have not the space to give it proper mention or the cast of characters. All the parts were well sustained and all present well satisfied with the entertainment.

NOTICE.

To all Delinquent Taxpayers of Harney County: You will please take notice that in compliance with an Order of the County Court, made at the November term, for the IMMEDIATE collection of all Delinquent taxes due Harney County, I will on the 22 day of December, 1900, advertise the Delinquent Tax Rolls of Harney County as a whole. Costs of levy and advertising will be added to all taxes remaining unpaid on above date.

Dated this 22 day of Nov., 1900. GEORGE SHELLEY, Sheriff Harney Co., Ore.

NOTICE FOR PUBLICATION. U. S. LAND OFFICE AT BURNS, OREGON. January 5, 1901.

Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the Register and Receiver of Burns, Oregon, on February 20, 1901, viz: Perry H. Williams, Homestead Entry No. 17, for the 31/2 3091/2 SW 1/4, Sec 14, T. 25 N., R. 25 E., before the Register and Receiver at Burns, Oregon, on Saturday, the 19 day of January 1901. He claims the following witnesses to prove the same: Mrs. J. W. Williams, Mrs. M. V. Jucker of Burns, Oregon, R. E. Williams and W. C. Cecil of Riley, Oregon, and J. A. Williams of Van, Oregon. GEO. W. BLAYNE Register.

LOCAL LAND OFFICE BUSINESS 1900. Showing the Amount of Land Entered and Receipts for the Year.

The following table shows the business of the local land office for the year 1900. The figures opposite the various entries represent the number of acres entered on the books of the office under the various laws for the disposal of the public lands. The second column of figures shows the receipts of the office from the various sources:

Table with 2 columns: Description, Amount. Rows include Or. Desert Land, Final, Cash, Or. Hds, Final Hds, etc.

Total receipts \$10,072.00. Register Hayes says: "The latter part of the year shows an increased activity in land entries and land sales, owing chiefly, I think, to the fact that the stockmen have begun to realize the importance of owning sufficient land to give them an outlet and control the surrounding ranges, together with the fact that contemplated railroads have been quite a stimulus in the matter. And another thing, it has been demonstrated that Eastern Oregon, and especially that portion of it included in the Harney land district, is not only well adapted to grazing, hay growing, grain and vegetables, but to fruit as well."

Where do you buy your tobacco? We buy direct from the tobacco factories and can sell you any brand of tobacco at less than any merchant in Harney county--N. Brown & Sons.

DESERT LAND, FINAL PROOF--NOTICE FOR PUBLICATION. U. S. LAND OFFICE, BURNS, OREGON. December 1, 1900.

Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before the Register and Receiver of Burns, Oregon, on February 20, 1901, viz: Perry H. Williams, Homestead Entry No. 17, for the 31/2 3091/2 SW 1/4, Sec 14, T. 25 N., R. 25 E., before the Register and Receiver at Burns, Oregon, on Saturday, the 19 day of January 1901. He claims the following witnesses to prove the same: Mrs. J. W. Williams, Mrs. M. V. Jucker of Burns, Oregon, R. E. Williams and W. C. Cecil of Riley, Oregon, and J. A. Williams of Van, Oregon. GEO. W. BLAYNE Register.

GRAND MASK CARNIVAL TO BE GIVEN AT FLORAL HALL, FEB. 14 1901

TWO PRIZES WILL BE GIVEN FOR THE BEST SUSTAINED CHARACTERS, ONE EACH FOR LADIES AND GENTLEMEN. Good Management, Good Music, Good Time.

When in need of Furniture, WALL PAPER, CARPETS, CURTAIN POLLS, indow Shades, or anything carried in a first class furniture store, call and examine my stock and get prices before purchasing elsewhere. Picture Frame Moulding, in variety, always in stock and fitted to any picture. C. S. Biggs, Burns, Ore.

The Red Front Livery, Feed and Sale Stable.

Fine Turnouts, Courtesons, Treatment, Hay and Grain Always Kept On Hand. McCULLEY & BERDUGO, PROPS.

The "Star" Saloon.

CLAUDE MCGEE, Proprietor. First Class. CHOICE WINES, LIQUORS AND CIGARS. FINE BILLIARD AND POOL TABLES. COMFORTABLE CLUB ROOMS. Old Robinson Building.

The Burns Brewery

LOCHER & PANKRATZ Propts. Beer 5 cents a glass, 15 cents a quart, 50 cents a gallon, 5 gallon keg for \$2.80, 8 gallon keg for \$3.50. 1 dozen bottles for \$1.50. Beer delivered any place in the city.

CITY MEAT MARKET

P. G. SMITH, Propt., Burns, Oregon. Fresh Beef, Pork, etc. in any quantity desired. Head Cheese, Cologna and Sausage of all kinds always on hand. Your patronage solicited.

White Front Livery, Feed & Sale STABLE.

Defenbaugh, Duncan & Son, Proprietors, Burns, Oregon. This Stable is located on the corner of First and B. Streets, and keeps hay and grain on hand. Has competent help. Runs a Job Wagon, Takes passengers to any part of the Country.

M. FITZGERALD, PRESIDENT F. S. RIEDER, SECY AND TREAS. BIGGS & TURNER, ATTORNEYS

E. O. T. G. CO. INCORPORATED.

Abstracts Furnished and Title Guaranteed. To all Lands in Harney County, Oregon. REAL ESTATE Bought and Sold on Commission. Office in Bank Building.

THE CAPITAL SALOON

TRISCH & DONEGAN, Proprietors. Burns, Oregon. Make This Headquarters.

You and Your Wife. Can both be fitted out complete in the line of wearing apparel at our store. E. E. THOMPSON. Commercial Hotel Building.

R. A. MILLER & COMPANY. HAVE JUST RECEIVED. LADIES AND GENTS UNDERWEAR. A NEW CONSIGNMENT OF THOMSON'S GLOVE FITTING CORSETS. FINE LINE OF OVERSHIRTS PURE GUM RUBBER GOODS WARRANTED. A LOT OF FRESH GROCERIES. Finest of Blended Coffees. THE PUBLIC. Must not and will not forge. THE HILL HOUSE, MRS. H. R. SYMES Proprietor. NICE, LARGE AND CLEAN ROOMS. THE TABLE LADEN WITH BEST IN THE MARKET.