

PUTS A TAX ON LIVESTOCK

NEW LAW GOES INTO EFFECT AT ONCE IN OREGON.

County Assessors Will Have to Take the Measure into Account in Making Assessments This Spring.

A Salem special to the Oregonian says: When County Assessors in Oregon begin making their assessments next month, they will be governed in part by the new law relative to the assessment of livestock. This act of the legislature is one of the very few new laws that carried emergency clauses, and in this instance the emergency was declared to exist because of the range wars in part of the state of Oregon. Because this act will tend to settle the range difficulties and avert violence, it is declared that the immediate preservation of public peace, health and safety required that the act take effect from and after its approval by the Governor.

The act referred to, H. B. 537, declares that livestock pastured in more than one county shall be subject to taxation in each county in proportion to the time it is so permitted to pasture or range. All stock must be assessed in the usual manner by assessors, and the owner must deliver to the Assessor a written statement, showing a description of the stock, with the brands used; where the stock has been kept and will be kept, with the county, and the owner is liable to his home county for the state, county, and other taxes. "And the owner shall, unless sufficient, real estate ample to secure the same is liable therefor, pay the assessor at the time of such assessment the whole amount of said taxes for the full year at the rate of the last preceding levy, and take his receipt therefor."

It is then provided in the act that, when stock is permitted to range in any county other than its home county, the owner or his agent shall notify the stock inspector of said county of the entry of his stock. The stock inspector must immediately demand a statement of the number of head of stock coming into the county, etc., and evidence that the tax thereon has been paid or secured in the home county. The owner is then liable to the county into which his stock has been taken "for the portion of the taxes thereon for the full length of time that such livestock has been and will be within said county during said year, according to the last preceding rate of levy in said county for all state, county or other purposes, as other property in said county is liable." The owner must pay said taxes to the stock inspector or secure the same.

If the stock remains in the county after the time for which the tax has been paid, the owner must furnish the stock inspector an additional statement and pay a further tax for the time the stock is to remain in the county.

As soon as any such livestock is returned to its home county, or if not returned, then before the expiration of the year, the owner or the person to whom first assessed shall present to his home county the receipts showing the taxes paid to other counties on such stock, whereupon he shall be entitled to receive from the county treasurer out of the migratory stock fund that part of the amount of taxes paid on such livestock in said county proportional, as the total periods of time for which taxes have been paid in other counties within the state, as shown by the receipts therefor and presented, is to the whole year.

Taxes are made a lien upon the stock in any county where the tax is due, and upon any real property of the owner in said county, and such taxes may be collected by any proper action or provisional remedy. Assessors and stock inspectors must make monthly reports showing the stock assessed, the time for which assessed, and the amount collected, which amount must be deposited in the county treasury, where it shall constitute the migratory stock fund. Where rebate for livestock is made to a person other than the one by whom the tax was originally paid, such payment must be made upon the certificate of the assessor or stock inspector, which shall show the name of the person entitled thereto, the number and description of livestock, the time for which the rebate is allowed, and the county or counties in which taxes on such livestock have

been paid or secured to be paid other than the home county.

At the first regular term of the county court, after the 1st day of January of each year, the treasurer of each county shall report to the county court the amount of taxes on livestock received by him, and the number, description and owner thereof, and the time for which the tax was paid; the amount paid on rebates, and the number and description of the stock, the name of the owner and the time for which the rebate was paid. If the report be found correct, the balance in the migratory fund shall be turned into the general fund. No rebate can be allowed after the treasurer has made his report for the year.

The provisions of this act do not apply to stock sold by the owners thereof in the home county, upon which the full taxes have been paid, which said stock shall be driven or transported into other counties and kept in enclosures for the purpose of preparing the same for market. Persons or corporations owning or having in charge any livestock, who violate the provisions of this act, are liable to a fine of \$25 to \$1000, or imprisonment for 30 days to one year.

The act is general in its nature, and applies to all counties and all livestock subject to assessment and taxation. According to the language of the act, all assessors must require the specified statement to be made when they assess livestock. Proportionate assessments, however, are only made upon livestock that is "kept, driven or pastured, or is permitted to range or graze in more than one county of the state during the year."

The Burns Furniture Company have recently added some new and attractive designs to their stock of iron beds, and at prices that are sure to appeal to the house furnisher. Call and inspect.

A WONDERFUL INVENTION.

It is interesting to note that fortunes are frequently made by the invention of articles of minor importance. Many of the more popular devices are those designed to benefit people and meet popular conditions, and one of the most interesting of these that has ever been invented is the Dr. White Electric Comb, patented Jan. 1, '99. These wonderful Combs positively cure dandruff, hair falling out, sick and nervous headaches, and when used with Dr. White's Electric Hair Brush are positively guaranteed to make straight hair curly in 25 days time. Thousands of these electric combs have been sold in the various cities of the Union, and the demand is constantly increasing. Our agents are rapidly becoming rich selling these combs. They positively sell on sight. Send for sample. Men's size 35c, ladies' 50c — (half price while we are introducing them.) The Dr. White The Dr. White Electric Comb Co., Decatur, Ill.

Sewing Machines at factory price with freight added. The White, Blue Diamond and the Vassar, all carrying a full guarantee.—at the Burns Furniture Company store.

Tired Nervous

When you feel languid, tired, nervous and irritable, your vitality is low—your supply of nerve energy exhausted, and your system running down for lack of power. The organs of the body are working poorly, or not at all, and you are not getting the nourishment needed. This soon impoverishes the blood and instead of throwing off the impurities, distributes it all through the body. This brings disease and misery.

Feed the nerves with Dr. Miles' Nervine, a nerve food, a nerve medicine, that nourishes and strengthens the nerves, and see how quickly you will get strong and vigorous.

"My wife suffered with nervousness previous to a recent attack of typhoid fever, but after her recovery from the fever, she was much worse, and could hardly control herself, being exceedingly nervous when the least excited. She was very restless at night, and never had a good night's rest. She also suffered much from nervous headaches. Dr. Miles' Nervine was recommended by a friend. After the first three doses she had a good night's rest, and at the end of the first week's treatment she was wonderfully improved. Continued use of Nervine has completed her entire cure."

W. T. KOEHL,
1921 Cherry St., Evansville, Ind.
Dr. Miles' Nervine is sold by your druggist, who will guarantee that the first bottle will benefit. If it fails, he will refund your money.
Miles Medical Co., Elkhart, Ind.

FOR **HARDWARE** ...and... **FARMING MACHINERY** Of every description, see **GEER & CUMMINS.** WE LEAD IN **PRICES** and **STOCK.**

Job printing—The Times-Herald

Try for Health
222 South Peoria St., CHICAGO, ILL., Oct. 7, 1902.
Eight months ago I was so ill that I was compelled to lie or sit down nearly all the time. My stomach was so weak and upset that I could keep nothing on it and I vomited frequently. I could not urinate without great pain and I coughed so much that my throat and lungs were raw and sore. The doctors pronounced it Bright's disease and others said it was consumption. It mattered little to me what they called it and I had no desire to live. A sister visited me from St. Louis and asked me if I had ever tried Wine of Cardui. I told her I had not and she bought a bottle. I believe that it saved my life. I believe many women could save much suffering if they but knew of its value.
Georgia Dunbar
Don't you want freedom from pain? Take Wine of Cardui and make one supreme effort to be well. You do not need to be a weak, helpless sufferer. You can have a woman's health and do a woman's work in life. Why not secure a bottle of Wine of Cardui from your druggist today?
WINE OF CARDUI

HOUSTON, NATION. DON CARLOS BOYD
Napton & Boyd
Real Estate. Mines and Mining.
PAYETTE, IDAHO. ONTARIO, OREGON.
Ontario office: New Wilson Brick.

THE CARTER HOUSE.
AMERICAN PLAN
ONTARIO, OREGON.
Fire-Proof, Modern, Elegant.
Rates \$2.00 and \$2.50 per day.
All Outside Rooms-- Near Depot
This modern new hotel was only recently opened to the public. Harney County people will be always welcome and courteously cared for. A first-class bar in connection.
LIVRY BARN IN CONNECTION.

THE HOTEL BURNS BAR.
SAM BAILEY, Proprietor.
Fine Wines, Liquors and Cigars
Agents for Maryland Club Whisky.
CLUB ROOMS IN CONNECTION. EVERYTHING FIRST-CLASS.
Courteous and obliging Mixologists.

The White Front Livery Stable
LEWIS & MCGEE, Propts.
New and Elegant Livery Turnouts Complete. Fresh Teams
Horses boarded by the day, week or month. Special care given all stock
Special accommodations for Commercial Men
Cor. First and B Sts., Burns, Oregon.

JOHN McMULLEN,
THE UP-TO-DATE PHOTOGRAPHER.
All the latest styles and improved photography in use to be had. Profile Panels, Artist's Proof and Poitclain process. Photos finished in up-to-date style upon application. All sizes from the smallest locket picture up to an 8 x 10 finished in Aristo Platino or on any of the American papers.
Gallery opposite First National Bank. Burns, Oregon.

DROP IN AND LOOK
I am prepared to furnish my customers with the usual high class goods and invite the public to call when desiring **ANYTHING IN MY LINE.**
I Guarantee the Goods and Prices
Solid Gold Watches, Fancy Clocks, Jewelry of all kinds, Silverware, Ebonyware, Cut Glass, Handpainted China at Cost. Take a peep at my windows.
Gemberling.

M. L. LEWIS
FIRE INSURANCE.
... Represents the...
Home Insurance Co., of New York,
Liverpool, London & Globe,
Fire Assurance Co., Philadelphia.
OFFICE WITH BIGGS & BIGGS. Burns, Oregon.
Corner South of Lunenburg & Dalton's.

WILSON & ASHTON,
SUCCESSORS TO TUPKER & WILSON.
Blacksmithing and Horseshoeing.
Wagon Work.
ALL WORK GUARANTEED.
Main St., Burns, Oregon.

Harney County Hospital
Patients receive every attention when placed under our care. Good comfortable rooms. Surgical and medical cases. Terms reasonable.
Pleasant Quarters provided for Obstetrical Cases.
EXPERIENCED NURSES IN ATTENDANCE.
Chas. E. McPheeters, Propt.
Burns, Oregon.

BURNS MILLING CO.
HORTON & SAYER, Propts.
Rough and Dressed Lumber,
Rustic, Flooring, Moulding,
Finishing Lumber.
Nearest Sawmill to Burns. Good Road.
Lumber Yard in Burns.

THE BURNS HOTEL
H. E. THOMPSON, Propt.
Reasonable Rates, Good Clean Meals, Comfortable Rooms, Courteous Treatment.
Special Accommodations for the Traveling Men.
FIRST CLASS IN EVERY PARTICULAR
Your Patronage Solicited.

HOPKINS & GARRETT,
Manufacturers and dealers in
SADDLES and HARNESS.
Bridles, Spurs, Whips, Robes, Ropes, Etc.
If your stock are ailing in any way come and get some Security Stock Remedies; Gall cure, liniments, blisters, etc. Also poultry food. Address, Burns, Oregon.