

The Oldest and Most Reliable.

Published in the Greatest Valley of Eastern Oregon.

The Best Advertising Medium.

Harney Valley Items.

VOL. 19.

H. D. McIntyre, Proprietor
Chas. S. Cochran, Editor and Manager.

BURNS, OREGON, SATURDAY, MARCH 21, 1903.

\$1.50 Per Year.
Six Months 75 Cents.

NO. 17

Geer & Cummins

Hardware of Every Description.

BURNS, OREGON.

M. FITZGERALD, F. S. RIEDER, BIGGS & BIGGS
President, Sec'y and Treas., Attorneys.

E. O. T. G. CO.

(Incorporated.)

Abstracts Furnished and Title Guaranteed to all Lands in Harney County.

REAL ESTATE

Bought and Sold on Commission. Office in Bank Building.

Lodge Directory.

BURNS LODGE No. 70, K of P.
Meets every Thursday night.
F. M. Jordan, C. C.
S. Mothershead, K of R. S.

BURNS CHAPTER, NO. 49, O. E. S.
Meets second and fourth Monday of each month in Masonic hall, Voegtli building. Mrs. Maggie Levens, W. M. Mrs. Eunice Thompson, Sec.

BURNS LODGE, NO. 97, A. F. & A. M.
Meets Saturday on or before full moon. Qualified brothers fraternally invited. C. E. Kenyon, W. M. F. S. Rieder, Secy.

BURNS LODGE, NO. 93, A. O. U. W.
Meets at Brown hall every Friday evening. Visiting brothers fraternally invited. Thos. Sagers, W. M. Chas. N. Cochrane, Recorder.

HARNEY LODGE, NO. 77, I. O. O. F.
Meets every Saturday evening, Brown's hall. Visiting brothers fraternally invited. Frank O. Jackson, N. G. C. G. Smith, Secretary.

TULE CIRCLE, NO. 165, WOMEN OF Woodcraft. Meets 2nd and 4th Tuesday at Brown's hall. Mrs. Tillis Jordan, Mrs. Lone Whiting, Guardian. Clerk.

Church Announcements.

Sunday School at Harney the first Sunday of each month at 10 o'clock, A. M. On the second, third and fourth Sundays of each month at 3 o'clock P. M. Preaching services every second Sunday at 8 P. M.

At the Presbyterian church Burns, Rev. A. J. Irwin pastor. Divine services the third and fourth Sundays of each month at 11 a. m. and 7:30 p. m. Sabbath school at 10 a. m. every Sabbath morning.

Preaching services at the Baptist church every 1st and 2nd Sundays, morning and evening. Sunday school every Sunday at 10 a. m. prayer meeting every Thursday evening.

Services at Christian Science Hall, corner east of the Bank, every Sunday at 11 a. m. and 8 p. m. Service Wednesday evenings at 8. Everybody is invited to attend these services.

Jorgensen is still to the front with low prices. Call and see his line of watches, clocks, jewelry, stationery, etc.

CASTORIA.
The Kind You Have Always Bought
Bears the Signature of *Chas. H. Fletcher*

PAY TWICE IN 1904

New Law Makes Taxes Payable by December 31.

Taxpayers in Oregon will pay taxes twice in 1904. They will pay the taxes levied upon the tax roll of 1903 and also the taxes levied upon the roll of 1904. This is due to a change in the law by which taxes are to be paid in the Fall of the same year the assessment is made. In order to effect this change it was necessary to make the taxes payable three months earlier or nine months later. The collection of taxes is already three months later than it should be, so the Legislature decided to make the taxes payable in the preceding Fall rather than in the succeeding Fall. Under the new arrangement the counties will have funds earlier and will save some interest on warrants. Taxpayers will feel that they are bearing a double burden the first year, but after that there will be no difference in the amount to be paid in any one year.

Under the present law the assessment is made after the first Monday in March, the assessment roll being filed in September, the levy thereon made the following January and the taxes collected by the first Monday in April. Thus the taxes on the assessment of 1902 are not paid until 1903.

The new law provides that the Assessor shall on the first Monday of January procure blank assessment rolls and proceed forthwith to make his assessment, and return the roll by the first Monday of July, showing all the property owned in his county on the first Monday in January. Section 360 of the code has been amended so as to provide that the County Board of Equalization shall sit on the first Monday of July, instead of on the last Monday of August, as heretofore. Section 3082 was amended so as to limit the time for correcting the assessment rolls by the Board of Equalization of the County Court to 20 days.

Under the new law the County Courts must make the annual tax levy in September following the assessment. In order that the County Courts may have information as to the amount required, it is provided that the State Board of Apportionment shall make its estimate of state expenses in July, instead of in January, as at present. Cities and school districts must notify the County Clerks of their annual tax levies by the first day of September, instead of by the first day of February, as under the old law. This gives the County Courts full information for the levying of taxes at the September term of court.

All taxes are payable by the 31st day of December of the same year, section 3106 of the code having been amended so as to make that provision. All taxes not paid by the 31st day of December becomes delinquent on that day; provided, however, that if one-half of the taxes due on any parcel of land are paid by the 31st day of December, the property-owner may have until the following first Monday in April, and if the remainder be not then paid, it becomes delinquent, and, besides the penalty, interest at the rate of 12 per cent will be charged on such remainder from the 31st day of December. On all delinquent taxes interest is to be charged at the rate of 12 per cent per annum from the date of the delinquency, and if the taxes remain delinquent 30 days, a penalty of 5 per cent will be added. On all taxes paid on or before the 31st

day of December, a rebate of 2 per cent will be allowed. Under the present law the rebate is 3 per cent. On the first Monday in February the Sheriff must begin the collection of delinquent taxes by levying upon personal property, and on the first Monday in April close the delinquent roll and return it to the County Court.

County Treasurers are required to pay one-half the state taxes by January 15, and the other half by July 15, but the provisions of this act do not apply to any taxes heretofore levied.

Delinquent sales are to take place by October 1.

The new law shortens the entire time for making an assessment and collecting the taxes one month. Under the old law the assessments began March 1 and the taxes became delinquent on the first Monday in April of the succeeding year, a period of 13 months. Under the new law the assessments will begin on January 1 and taxes will be delinquent on the last day of the year, a period of 12 months. The times for beginning and ending the work of making the assessment has been placed two months earlier, so that the length of that period has not been changed. The time of making the tax levy has been set back four months and the time for paying taxes three months.

While it is generally said that the taxes will now be paid in the Fall, the last date is nearly in the middle of the Winter, so that nearly all farmers will have sold their products by that time. Those who prefer to pay in the Spring can secure time on the last half of their taxes by paying the first half by December 31.

Taxpayers will pay their 1903 taxes in March, 1904, and their 1904 taxes in December, 1904.

The largest gold nugget ever found in California was known as the Oliver Martin nugget. It was unearthed by a dissipated young man, little better than a tramp, while digging a grave in which to bury his comrade, who had been drowned while lying drunk in the bottom of a narrow canyon. Martin had been caught in the same flood which brought death to his companion, but escaped. Later, securing a pick and shovel he selected a sandy spot at the base of a cliff and started to dig a grave. He had not dug down two feet when he came upon the nugget. Martin considered that his find and the peculiar circumstances attending it was an act of Providence and he never touched liquor afterward. Later he went to Yucatan where he made more than \$500,000 in quartz mining. The nugget itself sold for \$22,700 after it had earned \$10,000 from its exhibition in various parts of the country.

Wheat, barley, oats. N. Brown & Sons.

A Remarkable Record.

Chamberlain's Cough Remedy has a remarkable record. It has been in use for over thirty years, during which time many million battles have been sold and used. It has long been the standard and main reliance in the treatment of croup in thousands of homes, yet during all this time no case has ever been reported to the manufacturers in which it failed to effect a cure. When given as soon as the child becomes hoarse or even as soon as the croupy cough appears, it will prevent the attack. It is pleasant to take, many children like it. It contains no opium or other harmful substance and may be given as confidently to a baby as to an adult. For sale by H. M. Horton, Burns; Fred Haines, Harney.

FIVE PLANS CHOSEN

First Irrigation Work to Be Done by Government.

A Washington dispatch to the Oregonian of the 14th says:

Secretary Hitchcock, of the Interior Department, has granted authority for the acquisition of necessary property, rights of way, etc., prior to the construction of irrigation works in five localities. These projects are: Wyoming, Sweet-water dam; Montana, Milk River; Colorado, Gunnison tunnel; Nevada, Truckee; Arizona, Salt River reservoir.

These projects are those that have been under investigation by the Geological Survey anywhere from three to 12 years, and are the ones on which the most detailed examinations have been made. But in no case have the examinations been completed nor are the plans ready for advertisement.

The above will in no wise affect the project to be carried out on Butter Creek, Oregon. Today's announcement means that the department will immediately turn its attention towards acquiring full title to the reservoir sites and rights of way of canals by purchase or condemnation, wherever private ownership conflicts with the proposed work, and if in any instance the title cannot be obtained the project will be abandoned. The Geological Survey, as a result of former study of these several localities, now has rough plans for reservoirs and canals, and final plans will be hastened and contracts let.

As heretofore stated, the Geological Survey has two experts now making surveys and examinations on Butter Creek, and a third will soon join them. These examinations will be final, and, when their report is made and a project is roughly outlined, provided no unforeseen obstacles arise to show the project impracticable, this work will be added to the approved list and steps be taken looking to construction.

Hydrographer Newell roughly estimates that it will cost \$7,000,000 to construct the five projects designated by the Secretary, while the reclamation fund at this time aggregates about \$10,000,000, thus leaving \$3,000,000 available for other projects that may be approved later. Furthermore, the fund is constantly growing, so there will be no lack of funds with which to commence work on Butter Creek, when the plans are finally formulated. Part of the funds to be used in other states are those derived from sales of Oregon lands, but a major portion of the Oregon fund for the past 2½ years remains to its credit and is more than enough to build the favored irrigation system in that state.

The report of the Oregon irrigation committee recently forwarded to the Secretary of Agriculture finally found its way to Mr. Newell, and has been by him referred to the field officers in Oregon. He was somewhat surprised that the committee made no recommendation, and has therefore asked the field officers to examine all the projects named, as they can conveniently reach them. The field force will be augmented by new men from time to time, and examinations and surveys will be continued throughout the Summer, although the first work will be the completion of investigations on Butter Creek.

A pair of full stock B&H, Royal Cow Boy Boots reduced to \$5.25. N. Brown & Sons.

Over-Work Weakens Your Kidneys.

Unhealthy Kidneys Make Impure Blood.

All the blood in your body passes through your kidneys once every three minutes.



The kidneys are your blood purifiers, they filter out the waste or impurities in the blood. If they are sick or out of order, they fail to do their work. Pains, aches and rheumatism come from excess of uric acid in the blood, due to neglected kidney trouble.

Kidney trouble causes quick or unsteady heart beats, and makes one feel as though they had heart trouble, because the heart is over-working in pumping thick, kidney-poisoned blood through veins and arteries.

It used to be considered that only urinary troubles were to be traced to the kidneys, but now modern science proves that nearly all constitutional diseases have their beginning in kidney trouble.

If you are sick you can make no mistake by first doctoring your kidneys. The mild and extraordinary effect of Dr. Kilmer's Swamp-Root, the great kidney remedy is soon realized. It stands the highest for its wonderful cures of the most distressing cases and is sold on its merits by all druggists in fifty-cent and one-dollar sizes. You may have a sample bottle by mail from Swamp-Root, free, also pamphlet telling you how to find out if you have kidney or bladder trouble. Mention this paper when writing Dr. Kilmer & Co., Binghamton, N. Y.

Don't make any mistake, but remember the name, Swamp-Root, Dr. Kilmer's Swamp-Root, and the address, Binghamton, N. Y., on every bottle.

The Chicago Weekly Inter Ocean is the only weekly newspaper published in Chicago in connection with the great daily papers. It contains a judiciously selected summary of the news of the nation and world, the best stories, home, farm, women's, and other special departments, and fair, patriotic, able editorials, written from a Republican viewpoint. It is by far the best general newspaper of the Western States. The regular price for the Weekly Inter Ocean is \$1.00 and for the Harney Valley Items \$1.50, but subscriptions will be received at this office for the two papers in combination for one year for only \$1.50.

Everything new for Spring will be in during this month. Bad roads or not our stock of new goods will be here and the newest and best goods in the market will be shown by us this season. We solicit the patronage of the ladies and will try, and please you. N. Brown & Sons.

It's a real pleasure to wear the fine fitting clothes made by Strause Bros., America's Leading Tailors, Chicago. They're so reasonable in prices too. Robinson & Walton, will take your order.

For a bilious attack take Chamberlain's Stomach and Liver Tablets and a quick cure is certain. For sale by H. M. Horton, Burns; Fred Haines, Harney.

This paper and The Chicago Weekly Inter Ocean \$1.50 for one year. "Special deal" Oregonian and Items, \$2.00.

Health

"For 25 years I have never missed taking Ayer's Sarsaparilla every spring. It cleanses my blood, makes me feel strong, and does me good in every way."—John P. Hodnette, Brooklyn, N. Y.

Pure and rich blood carries new life to every part of the body. You are invigorated, refreshed. You feel anxious to be active. You become strong, steady, courageous. That's what Ayer's Sarsaparilla will do for you.

Ask your doctor what he thinks of Ayer's Sarsaparilla. He knows all about this grand old family medicine. Follow his advice and we will be satisfied. J. C. Ayer Co., Lowell, Mass.