

The Strength of a Bank is shown,

- 1st, By its working capital
- 2nd, By its stockholders.
- 3rd, By its management.

THE **First National Bank** OF SOUTHERN OREGON Grants Pass, Oregon.

Has a Capital, Surplus & Undivided Profits \$77,500.00
 And an additional Stockholders Liability (under the National Banking Law) 50,000.00
 Total Responsibility \$127,500.00

DIRECTORS:
 JOHN D. FRY,
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 R. A. BOOTH, Pres.,
 J. C. CAMPBELL, V. Pres.,
 H. L. GILKEY, Cashier.

PROPOSED CHANGES IN TAX LAWS OF OREGON

State Tax Commission Has Agreed to Report on the Subjects Named Below.

Changes in the tax laws of Oregon, as recommended by the State Tax Commission to the next legislature, will be designed chiefly for improved methods of assessing public-service corporations, says the Oregonian. Such was the decision of the commission, at a recent session.

The alterations which the commission will recommend will follow the outline as below, and though the members have agreed on the subjects indicated, their decision is not altogether final and may be changed as future consideration may deem expedient. The three members of the body are unanimous. They are F. W. Mulkey, of Portland, chairman; E. B. Seabrook, of Marshfield, and W. J. Lachner, of Baker City.

Some of the changes which will be recommended are as follows:
 County treasurer to be tax collector instead of sheriff.

County commissioners to be added to board of equalization.

Appeal against assessment to be made directly to circuit court instead of under present injunction and review proceedings.

Methods of assessment to be same as now, except as to public service corporations.

Such corporations to be assessed by a state tax commission on capitalized net earnings.

The commission to have advisory and supervisory power over county assessors.

Washington system of collecting delinquent taxes and issuing tax deeds to be adopted.

State school lands, sold but not deeded by state, to be assessed.

County assessors to certify under oath that they have assessed at full cash value.

NORMAL SCHOOL NOTES.

Miss Olson of Central Point paid us a visit on Sunday last. Miss Olson was a '05 graduate.

The ball game between the Freshmen and Specials as against the Juniors and Seniors will be held Wednesday evening.

Miss Thora Smith, of the class of '05 has visited the school for a few days. Miss Smith left for Fort Klamath on Thursday to take charge of a school.

On Saturday evening the Y. W. C. A. gave an entertainment at the chapel. One of the best programs of the year was presented. The proceeds are to go to help the bus fund.

The boy's debating society met Monday evening and debated the question, "Resolved, That the Ship Subsidy bill, if passed, would prove beneficial to our country." Mr. Benedict presided and decided in favor of the affirmative.

The primary teachers and pupils gave a very interesting program during the chapel hour on May Day. After politely informing the faculty and students that it was May Day, the faculty and children of the primary department were presented with dainty May baskets.

Friday afternoon school was dismissed and students, faculty and all engaged in an old fashioned cleanup of the grounds and buildings. The girls came in their Mother Hubbards and aprons, while the boys appeared in their last season's overalls. The ladies took upon their shoulders the task of cleaning up the building and the gentlemen made things lively on the campus. The improvement in the grounds and buildings is remarkable.

CHAPEL TALKS.

On Wednesday morning President Mulkey gave an interesting and patriotic address on the subject "Oregon and its Pioneers." Thursday morning Prof. Van Scoy made a few remarks on the care of our sailors.

Prof Hanby of Central Point paid the school a visit on Friday. He delivered an excellent address on "The Value of an Education."

Account Annual National Council Knights of Columbus at New Haven, Conn., June 3d to 9th, following rates will be in effect from Grants Pass:

One way through Portland, and one way through California, \$104.60; Both ways through Portland, \$100.05. Dates of sale May 24th, 25th and 26th, 1906. Limits, going June 9th. Final return limit August 31st, 1906. Stopovers will be granted in either direction within transit limits west of Missouri River or St Paul, also New Orleans, when through that point. East of Missouri River points, and St. Paul, also east of Chicago, or St. Louis, tickets will be good for continuous passage only.

A. L. CRAIG, G. P. A.

Country Merchant's Tale of Woe

An exchange, in speaking of the mail order business, says:

"Yes," remarked the country merchant, "I certainly have a snap. The houses send down every month, and draw on me at sight, but if I send a bill to a farmer he comes in mad and quits trading at my store. While I am hard up for money, many of those who owe me are sending cash in advance to mail order houses. If I contribute money to any cause people say I am bidding for trade; if I don't they say I am a hog. Each day I am expected to dig up for everything that comes along, from a raffle ticket to a church fund, by people who claim I ought to do this because they do part of their trading here; but my friend, Montgomery Ward neither buys raffle tickets nor helps the church fund, and yet gets the cash in advance business; but if I were to circulate a subscription paper among the wholesale houses where we trade I would get the horse laugh proper. If I sell a pair of shoes I must treat the family to candy and cigars; if I buy a load of potatoes I must do the same. Customers who are able to pay, hang on to their money, while I pay 10 per cent at the bank to get ready cash. I have a big business during hard times and poor crops from people who are willing to trade with me providing I duplicate catalogue prices (which I can do) and wait until after harvest for my money. My scales weigh too heavy when I sell sugar and too light when I buy butter. I am a thief, a liar and a grafter. If I smile I am a soft soap hypocrite; if I don't, I am a grump. Yes, this is certainly a snap." And then he looked over \$3000 worth of book accounts, all good, and wondered how he could raise \$350 to pay a sight draft due tomorrow.

BUSINESS POINTERS.

Dr. Flanagan, Physician and Dentist.
 Dr. M. C. Findley, Oculist, Aurist, licensed optician.
 Go to Coron for Plumbing.
 M. Clemens, Prescription Druggist.
 A Gentleman's smoke—the Stage line.

A splendid line of Royal Charter Oak Ranges at Coron's.

Order seals and rubber stamps of A. E. Voorhies.

For a c'euu bed and a good meal try the Western Hotel.

Placer and quartz location notices mine deeds, leases, etc., at the Courier office.

Poultry Netting will keep the chickens and small chicks out of the garden. You can get all widths at Cramer Bros.

See H. B. Hendricks for good investments in town or country property (or paying gold mines) five years in the real estate business. He rents houses, negotiates loans on good investments and writes insurance in the Oregon Mutual at "living" rates. Office on ground floor opposite post-office, Grants Pass, Ore.

Reduced Round Trip Rates Eastern Points Season 1906.

On July 2d and 3d, August 7th, 8th and 9th and September 8th and 10th, 1906, Round Trip tickets will be on sale to points named under the following conditions.

*Both ways through Portland, to Chicago, \$80.45; St. Louis, \$76.45 Milwaukee, \$78.65; St. Paul and Minneapolis, \$68.95; Omaha, Council Bluffs, Sioux City, St. Joseph, Atchinson, Leavenworth and Kansas City, \$68.95.

One way through Portland, and one way through California, to Chicago, \$85; St. Louis, \$81; Milwaukee, \$83.20; St. Paul and Minneapolis, \$81.40; Omaha, Council Bluffs, Sioux City, St. Joseph, Leavenworth and Kansas City, \$73.50.

Tickets will be sold to Milwaukee, only on August 7th, 8th and 9th. Limits: Going, 10 days; tickets must be used going on date of sale; final return limit 90 days from date of sale but not beyond October, 31, 1906.

Stopovers: Stopovers will be granted in either direction within the transit limits, west of Missouri River, St. Paul, and Minneapolis, also New Orleans, when through that point, except that no stopovers will be permitted in California on going trip. A. L. CRAIG, G. P. A.

The Richest Man in the World

The richest man in the world can not have his kidneys replaced nor live without them, so it is important not to neglect these organs. If Foley's Kidney Cure is taken at the first sign of danger, the symptoms will disappear and your health will be restored, as it strengthens and builds up these organs as nothing else will. Oscar Bowman, Lebanon, Ky., writes: "I have used Foley's Kidney Cure and take great pleasure in stating it cured me permanently of Kidney disease, which certainly would have cost me my life." For sale by H. A. Rotermund.

In Portland last Saturday noon the Federal Grand Jury finished its work by returning another batch of indictments for land fraud in Southern Oregon. The names of the indicted are withheld from the public, pending their arrest. District Attorney Bristol states that this case is the most important of any that has yet developed.

CATALOGUE HOUSES HAVE NEW SCHEME

Offer to Pay Big Interest on Money Deposited With Them.

The latest scheme of the big catalogue houses is to offer to pay farmers 7 per cent per annum on all money deposited, an alluring rate, which bait will undoubtedly attract many of the unsuspecting.

Sears, Roebuck & Co. of Chicago, is the concern which is now making this offer, which has all of the earmarks of a clever means of increasing its business with the farmer, as well as to get around the new Chicago rule to charge exchange on all out of town checks, says the Interstate Grocer.

The rate offered is one that no bank can or will offer and a rate which no concern of the size of Sears, Roebuck & Co. would pay in the ordinary course provided the money was needed to carry on business according to usual methods.

The ordinary rates charged by Chicago banks at the present time, is from 5 to 5½ per cent where the risk is such as would be consistent with good banking usages. A concern with the financial rating of Sears, Roebuck & Co. would have no difficulty in obtaining money at the lower figure or even less.

The catalogue houses always advertise that they can sell goods cheap because they buy in large quantities and obtain low prices, but in this instance they are making a bid to the farmer which is a direct contradiction to their advertised policy.

They claim that they handle their goods on a remarkably close margin of profits, but they turn in an offer to pay three times what a sound bank would offer for certificates of deposit and fully five times what any of the Chicago banks would pay on checking balances.

A feature of the scheme is that Sears, Roebuck & Co. do not trust the farmer at all, but compel him to pay cash for what he buys, but they ask the farmer to trust them with his savings.

This rate of interest, 7 per cent, is the highest legal rate allowed by the state of Illinois and shows to what extent the mail order houses will go to get business.

It is very clear to anyone who takes the time to look into the plan that it is purely a scheme to get hold of the farmer's money and then work him up to turning it over to the catalogue house for goods he can buy at home on better terms than from the faraway mail order house.

It looks as though the plan might be followed by a daily report on each man's balance and a letter to the depositor telling him that there was a certain amount to his credit, for which the catalogue house would sell him a buggy and a set of harness, worth twice (?) the amount of the deposit in consideration of relinquishing his right to the money on deposit.

As practically all of the banks of deposit in the country are now under either state or government supervision, it seems quite likely that the authorities will take cognizance of the new move on the part of Sears, Roebuck & Co. and place the firm under the same restrictions as are the regular banking institutions.

As a means of meeting this new scheme, it is suggested that country merchants do their best to find which of their customers use this new plan and when they ask for time on their purchases, deal with them in the manner which ordinary business sense demands.

The fight against the mail order houses by the retail merchants is going merrily along and is bearing fruit every day and this latest scheme shows to what extent the catalogue concerns are being driven in their efforts to retain the trade which they have drawn from its legitimate channel.—St. Louis Furniture Journal.

Do Not Be Imposed Upon.

Foley & Co., Chicago, originated Honey and Tar as a throat and lung remedy, and on account of the great merit and popularity of Foley's Honey and Tar many imitations are offered for the genuine. Ask for Foley's Honey and Tar and refuse any substitute offered as no other preparation will give the same satisfaction. It is mildly laxative. It contains no opiates and is safest for children and delicate persons. For sale by H. A. Rotermund.

The railroad surveying crew in charge of Engineer F. D. Brown, working on the proposed Drain-Cooe branch of the S. P., has begun a survey of that portion of the line from Drain to the Sawyer place, a distance of 25 miles. The maps and plats of which were destroyed in the recent disaster at Prisco. Mr. Brown estimates that the work will be done in a month. They had reached a point a few miles north of North Bend.

420 Front St. AT THE SIGN OF THE **BIG FOUR** PHONE 431

You can find everything that is NEWEST and BEST in TEA, COFFEE, Spice, Extracts, Baking Powder, Cocoa, Chocolate, Condiments and Grocers Specialties.

C. J. G-S. **4** R. R. C. M.

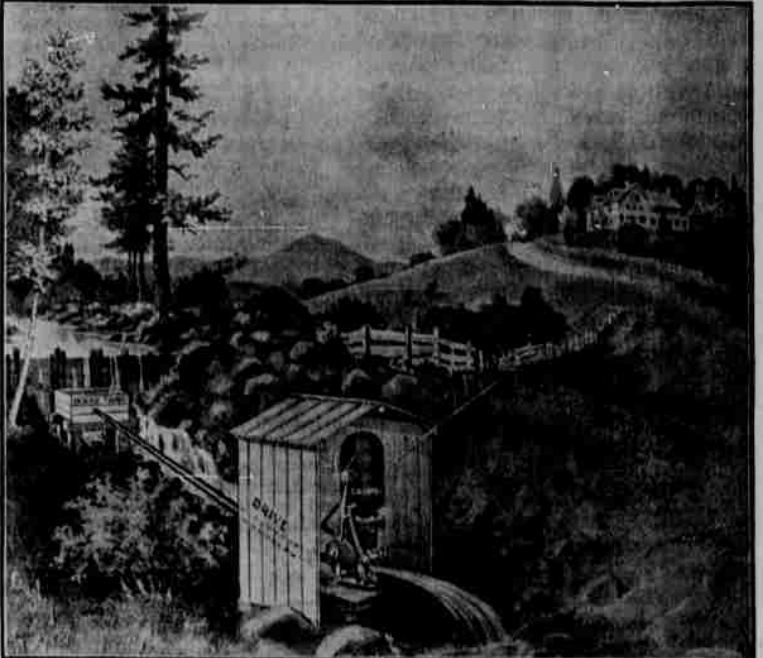
We have made arrangements whereby we can continue to give you the same cup quality in Tea and Coffee as heretofore.

Phone or mail your orders to us for prompt, careful attention.

For Cash **SMYTHE'S** P. O. Box 499
 ROGUE RIVER COFFEE MARKET

ELEVATES WATER by WATER POWER

THE COLUMBIA HYDRAULIC RAM



PUMPS AWAY UNCEASINGLY WITHOUT ANY ATTENTION

THE COLUMBIA HYDRAULIC RAM is a simply constructed and inexpensive machine that can utilize a small fall of water for the purpose of raising a portion of it to any desired height. It is the farmer's friend in the "dry season" and is indispensable to those owning land high above ditches. It will furnish water for domestic purposes, even elevating pure water of the spring by means of the impure or muddy water, as found in some streams. Requires no attention. Practically no cost of maintenance, there being no parts to get out of order. A ram will pay for itself in a short time. Every ram installed is giving utmost satisfaction. We keep a large stock constantly on hand. Write to our Hydraulic Department today for illustrated literature.

COLUMBIA ENGINEERING WORKS

Tenth and Johnson Streets :: PORTLAND, OREGON

Thro' Standard Sleepers Thro' Tourist Sleepers

To Principal Eastern Cities

This daily service is offered Oregon people at Salt Lake City.

You have choice of cars, choice of routes and you see the grandest scenery on the globe if you go east with us.

Pleased to give you further information.



R. W. FOSTER, Passenger and Ticket Agent, Burlington Route, Cor. 3d & Stark Sts., Portland, Ore.

MARBLE AND GRANITE WORKS

J. B. PADDOCK, Proprietor.

I am prepared to furnish anything in the line of Cemetery work in any kind of Marble or Granite. Nearly thirty years of experience in the Marble business warrants my saying that I can fill your orders in the very best manner. Can furnish work in Scotch, Swede or American Granite or any kind of Marble. Front street, next to Green's Gunshop.

Are you troubled with Bed Bugs, Ants or Fleas, if so get a bottle of our

Skinnum's Bugine

It will destroy all of these insects

BED BUGS?

Ever notice one on the wall? They're plainer than the handwriting on some.

OUR BED BUG KILLER WILL KILL THEM

One Large Bottle 25c

Model Drug Store

Prescription Pharmacy

NEW STOCK OF

DRY GOODS

AT

McLANE'S STORE

West G Street

Second Block from Sixth Street

At prices that make bargains.

Palace Barber Shop

BATES & WILLIAMS, Props. Shaving, Hair Cutting Baths, Etc.

Everything neat and clean and a work First-Class.

N. E. MCGREW,

PIONEER TRUCK AND DELIVERY Furniture and Piano Moving GRANTS PASS, OREGON.

MOTT'S PENNYROYAL PILLS

Safe and reliable, they overcome weakness, increase vigor, banish pain. No remedy equals DR. MOTT'S PENNYROYAL PILLS Sold by Druggists and Dr. Mott's Chemical Co. Cleveland, Ohio.

Juggling With Dynamite

Is no more dangerous than to neglect kidney disorders. Foley's Kidney Cure corrects irregularities and has cured many severe cases after other treatment has failed. It builds up the worn-out tissues and restores health and vigor. "I was troubled with kidney complaint for about two years," writes H. Davis of Mt. Sterling, Iowa, "but two bottles of Foley's Kidney Cure effected a permanent cure." For sale by H. A. Rotermund.