

INCOME TAXES—THEORY AND FACT.

Two principal objections are urged against an income tax. One is that it is inquisitorial and the other that it cannot be collected.

Let us see. Their favorite system of raising revenue in this country is by tariff duties. The income tax is meant to take the place of excessive tariff exactions.

Is it more inquisitorial than a system which plants spies all over Europe, and sends them on board transatlantic steamers to worm themselves into and betray the confidence of their fellow passengers?

Is it more inquisitorial than a system which claims and exercises the right to subject even the persons of travelers to search?

All that an income tax system asks is an honest report of each man's earnings over and above exemptions. It does not publish the facts. It does not in any way invade the home, the wardrobe or the person of the taxpayer.

But the income tax cannot be collected, we are told. Is that a fact? It was collected from 1863 to 1870. During those eight years it yielded revenue to the government as follows:

Table with 2 columns: Year and Revenue. 1863: \$2,741,858.25; 1864: \$2,295,771.74; 1865: \$2,650,010.44; 1866: \$2,982,153.03; 1867: \$6,014,425.34; 1868: \$4,455,598.84; 1869: \$4,791,859.84; 1870: \$7,775,871.62

During this period the law was several times changed, usually in ways to lessen its exactions; yet in each form that it took it showed a tendency to produce a steadily increasing revenue, though that revenue might be less than under the preceding and more exigent law.

Even so crude an income tax law as that which was in force from 1863 to 1870 yielded an average annual revenue of about \$50,000,000, which is just about the amount now needed to meet the deficiency created by the effort to lessen the taxes upon the necessities of life and to set manufactures free from the burdens of taxed raw materials.

To say that such a tax cannot be collected is to deny the facts of history and to maintain a wholly groundless assumption. It is also to ignore other facts open to every man's observation. The majority of the incomes to be taxed are perfectly easy of ascertainment. The earnings of corporations are matters of compulsory record. Taxes assessed upon dividends will be paid to the last cent. All great mercantile and manufacturing enterprises have their results recorded in systematic book accounts. A great multitude of those to be taxed receive their incomes in the form of salaries or wages, easily ascertainable. It is difficult to conceive of a tax which presents fewer difficulties of assessment and collection.

It is the fairest and least burdensome of all taxes.

It is immeasurably less inquisitorial than are the levies it is meant to replace. Finally, it is a tax more easily collected upon a basis of equity than any other that is capable of yielding so large a revenue.

In some villages in the south of England the appointments of the wedding are made to bear a relation to the business of the town. At a carpenter's wedding the aisle of the church was strown with shavings; a blacksmith's with coal and iron filings; a farmer walked on straw, a butcher on skins.

PRICES REDUCED.—The undersigned proprietor of the Pioneer House desires to inform the public that he has reduced the price of board without lodging to \$3 per week, with lodging \$4 per week. Single meals 25 cents. The public is invited to call as I keep good beds and set a good table. Have fire wood for sale. Corner of Broad and Water streets. J. H. HERANDA.

SEWING MACHINES neatly repaired and warranted by a thoroughly competent workman, at F. M. French's jewelry store, Albany, Oregon.

IT PAYS.—It pays to take and read the papers, especially your own home daily. Often in this way good business opportunities are brought to your attention. For instance, if you wish to secure a good paying situation, then you had better look up the advertisement of B. F. Johnson & Co., Richmond, Va., in another column; perhaps what they have to say may interest you.

H. B. HYDE, W. H. DINDINGER, D. H. JAMES ALBANY FURNITURE CO., INCORPORATED

Baltimore Block. . . Albany, Ore. FURNITURE complete line of—

UNDERTAKING in all its branches. EMBALMING a specialty. Residence corner 2nd and Calapoola Street

A French physician, who has found that the majority of deaths upon the battlefield arise from the bleeding, to death of the wounded while waiting for the surgeon, proposes that each soldier in the French army shall be taught where the arteries of his body are, and how to arrest hemorrhages from them. In doing this, he has found a use for that most useless of arts, tattooing: a small figure of some kind being tattooed over each artery, so that the soldier can at once see where to apply the ligature.

By the new plan of railway tickets to be adopted in Hungary in December, the traveler will make out his own ticket. The government will sell stamps and supply blank cards. The passenger will, when he desires to take a journey, write on a card the name of his starting point and destination, and affix as many stamps as the published list of fares calls for.

LEGAL AND INSTRUMENTAL MUSIC.—Miss Hattie Warner, a graduate of the conservatory connected with Gates College, Neb., is prepared to give lessons in vocal and instrumental music, to single pupils or classes, at reasonable terms. Miss Warner has had a thorough education and is an experienced teacher. Her references are: Prof. H. A. Shorey, William A. Troy and Mrs. Jennie Lee.

Regeneration. To secure a normal and regular tissue change throughout the body use Brandreth's Pills. This tissue metamorphosis consists in constantly proceeding waste of tissue and its regeneration. Brandreth's Pills are the best solvent of the products of disintegration of the tissues and increases their elasticity. They are an alterative and eliminative remedy, which allay irritation and remove obstruction by aiding nature and are of great benefit in cases of temporary and habitual constipation, torpid liver, biliousness, headache, indigestion, rheumatism and diseases arising from an impure state of the blood.

Brandreth's Pills are purely vegetable, absolutely harmless, and are safe to take at any time.

\$100 Reward, \$100. The readers of this paper will be pleased to learn that there is at least one dreaded disease that science has been able to cure in all its stages and that is Catarrh. Hall's Catarrh Cure is the only positive cure now known to the medical fraternity. Catarrh being a constitutional disease, requires a constitutional treatment. Hall's Catarrh Cure is taken internally, acting directly upon the blood and mucous surfaces of the system, thereby destroying the foundation of the disease, and giving the patient strength by building up the constitution and assisting nature in doing its work. The proprietors have so much faith in its curative powers, that they offer One Hundred Dollars for any case that it fails to cure. Send for list of testimonials. Address, F. J. CHENEY & CO., Toledo, O. Sold by Druggists.

Albany Market. Wheat, 45c. Oats, 25c. Flour, \$4.00. Butter, 20c. Eggs, 30c. Lard, 12 to 15c. Pork—hams 12 to 15c; shoulders, 9 to 10c; Hay, baled, \$7. No stock. Apples, 4c. Hops, 15c. Dried fruit—plums, 8c; apples, 6c; Chickens, 40c per dozen. Beef, on foot, 15c. Hogs, dressed, 10c.

SYRUP OF FIGS. ONE ENJOYS Both the method and results when Syrup of Figs is taken; it is pleasant and refreshing to the taste, and acts gently yet promptly on the Kidneys, Liver and Bowels, cleanses the system effectually, dispels colds, headaches and fevers and cures habitual constipation. Syrup of Figs is the only remedy of its kind ever produced, pleasing to the taste and acceptable to the stomach, prompt in its action and truly beneficial in its effects, prepared only from the most healthy and agreeable substances, its many excellent qualities commend it to all and have made it the most popular remedy known.

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California Fig Syrup Co. San Francisco, Cal. Louisville, Ky. New York, N.Y.

Those Pimples. Are tell-tale symptoms that your blood is not right—full of impurities, causing a sluggish and unsightly complexion. A few bottles of S. S. S. will remove all foreign and impure matter, cleanse the blood thoroughly, and give a clear and rosy complexion. It is most effective, and entirely harmless. Chas. Heston, 73 Laurel Street, Phila., says: "I have had for years a humor in my blood, which made me dread to shave, as small boils or pimples would be cut, thus causing shaving to be a great annoyance. After taking three bottles of my face is all clear and smooth as if it should be—beauteously splendid, and sleep well and feel like running a foot race all for the use of S. S. S. Treatise on blood and skin diseases mailed free. SWIFT SPECIFIC CO., Atlanta, Ga."

WORTH CONSIDERING. Pay Perry Conn. Terms, cash at F. L. Kenton's grocery store. Please pay Perry Conn what you owe him. If you want a fine smoke call for Joseph a white labor cigars. The best roast coffee in the city at Conrad Aloyer's. The best watch in the world for the money at French's jewelry store. Fine Southern Oregon peaches at F. L. Kenton. Now is the time to can them. Motor makes five trips daily to Wierbeck's addition. Lots there on installments of \$1 per week. Genuine parts for all sewing machines, also the best oils, needles, etc., for all sewing machines, bicycles, etc., at E. U. Will's music store. Sewing machines and organs repaired reasonable, and all work warranted. Needles prepared by mail 40c a dozen.

Thousands of lives are saved annually by the use of Aver's Pectoral. In the treatment of croup and whooping cough, the Pectoral has a most marvellous effect. It allays inflammation, frees the obstructed air passages and controls the desire to cough.

Dr. Price's Cream Baking Powder Most Perfect Made.



A "RUN-DOWN" and "used-up" feeling is the first warning that your liver isn't doing its work. And, with a torpid liver and the impure blood that follows it, you're an easy prey to all sorts of ailments. That is the time to take Doctor Pierce's Golden Medical Discovery. As an appetizing, restorative tonic, to repel disease and build up the needed flesh and strength, there's nothing to equal it. It rouses every organ into healthful action, purifies and enriches the blood, braces up the whole system, and restores health and vigor.

For every disease caused by a disordered liver or impure blood, it is the only guaranteed remedy. If it doesn't benefit or cure, in every case, you have your money back. Can be counted on to cure Catarrh—Dr. Sage's Catarrh Remedy. It's nothing new. For 25 years it has been doing that very thing. It gives prompt and complete relief. The proprietors offer \$500 for an incurable case of Catarrh.

FOR RENT—Rooms suitable for dressmaking or light house keeping. Inquire of L. Vierick.

WARNING—I, the undersigned, warn everybody to give any money on my name whoever it is, for I am not responsible. F. L. DUMONT.

LOST.—Somewhere in the eastern part of the city an iron spirit level, with three levels. Please return to N. D. Conn.

T. C. MACKAY, M. D., Physician and Surgeon, Office—Upstairs over the bank of Oregon. Residence, corner 10th and Calapoola st.

Star Bakery. Corner Broad and First Sts. CORNED MEYER, PROPRIETOR.

Assorted Fruits, Canned Tea, Glassware, Queensware, Dried Fruits, Vegetables, Tobacco, Cigars, Sugar, Spices, Coffee, Tea, Etc., Etc.

ALL KINDS OF PRODUCE Mrs. Dr. Patterson-Wallace

ADMINISTRATOR'S NOTICE. NOTICE IS HEREBY GIVEN THAT THE UNDERSIGNED HAS BEEN APPOINTED ADMINISTRATOR OF THE ESTATE OF L. GERHARD, late of Linn county, Or., deceased. All persons having claims against said estate are hereby required to present them duly verified as by law required to the undersigned at Corvallis, Oregon, within six months from the date hereof.

FOR SALE.—Or will trade for wood, gray mare, seven years old perfectly gentle for women and children to drive. Call on E. W. Achison, at Marble works

Dress Goods, Capes and Jackets, —at greatly reduced prices,— READ, PEACOCK & CO., ALBANY AND LEBANON. Make your selections early while they have a large assortment.

FORTMILLER & IRVING Undertakers and Embalmers.

WE KEEP constantly on hand a full line of metallic, cloth and wood caskets and coffins. Also burial robes and suits, in broadcloth, satin, and every variety which will be sold at the lowest living profits. EMBALMING and the proper care of the dead a specialty.

Illustration of a hearse. NO EXTRA CHARGE FOR HEARSE OR SERVICE. ALBANY, - - MASONIC TEMPLE, - - OREGON.

I MEAN BUSINESS. Will sell all crockery ware and holiday goods at COST. Here are some prices: Lamps, worth 50c for 25 cents; lamps, worth \$2.00 for \$1.00 cups and saucers 25 to 40 cents a set; plates, 40 cents per set. Everything else in proportion. Call on me and you will not be deceived. J. Gradwohl.

REDUCED from 50c. to 25c. a Copy. to \$5 to \$3 a Year. The Forum "The Greatest of all our Periodicals." The foremost men of the world write the literature of contemporaneous activity for THE FORUM. Every great subject is taken up by The Forum when it naturally comes into public attention and is treated by the best authorities, without regard to parties or creeds. It will keep any thoughtful reader informed on the tasks and problems of the time, as no other periodical does. To many thoughtful people, the price of The Forum has hitherto been prohibitory; indeed all the great reviews have been too high in price for the masses of intelligent readers. But now the number of readers of thoughtful literature—men and women who wish really to know what is going on in the world outside the narrow limits of particular sects and parties—is great enough in the United States to warrant so revolutionary a reduction in price. The Forum discusses important subjects, but it is not dull. The literature of contemporaneous activity is, in fact, the most interesting of all literature. American citizenship implies that a man shall know the opinions of the foremost men and the latest great achievements in every direction of activity. SIZE AND QUALITY UNCHANGED. The Forum is now as cheap as the magazines of mere entertainment. THE CHEAPEST, THE LARGEST, THE BEST, OF THE GREAT REVIEWS. The Forum Publishing Company, Union Square, New York. 25c. a Copy. \$3 a Year.

PLOWS AND HARROWS AGENIS make \$5 a day. Greatest kitchen utensil ever invented. He tells \$500. 3 to 6 sold at every house. Send 6c. postpaid, five cents. McMAKIN & Co., Cincinnati, Ohio. Bargains for farmers in both riding and walking plows, disc harrows, iron etc. Prices in proportion to 50c wheat. It will pay you to call and see us. STEWART & SON.

ALBANY CIGAR FACTORY J. JOSEPH, Proprietor, WHOLESALE AND RETAIL Only White Labor Employed

Portland Business College. PORTLAND, OREGON. A. P. ARMSTRONG, PRINCIPAL. Open all the year. Students may enter at any time. Catalogue free. A BUSINESS EDUCATION PAYS. Crawford & Burton. Cabinet photos from \$1.50 to \$4.00 per dozen. Enlarging pictures a specialty. 16x20 crayon framed for \$10.00. We carry a large stock of 8x8 and stereoscopic views of Oregon.

DRUGS. Stationery, Toilet Articles, Musical Instruments, Etc. Hodges & McFarland, The Corner Drug Store, Albany, Ore.

WANTED. At the store formerly owned by Allen Bros.

BUTTER, EGGS, LARD, BACON, and CHOICE APPLES, for which I will pay the best cash price possible. B. F. RAMP. Firemen's Election. NOTICE IS HEREBY GIVEN THAT on Monday, the 17th day of December, 1893, at the hall of the Albany Engine Co. No. 1, the annual election of the Albany Fire Department of the city of Albany, Linn county, Oregon, will be held for the purpose of electing a Chief Engineer and an Assistant Chief Engineer of the said Albany Fire Department.

Assignee's Notice. Notice is hereby given to all whom it may concern, that on the 4th day of November, 1893, Anthony Probst and F. C. Butler duly made an assignment to me of all their property for the benefit of all their creditors, in accordance with the general assignment laws of the state of Oregon; therefore all persons having claims against the co-partnership firm of said Probst and Butler are hereby notified and required to present the same to me under oath at the office of W. R. Bilyeu in the City of Albany, Oregon, within three months from the date hereof. Dated this 17th day of November, 1893. FRANKLIN PROBST, Assignee.

Notice to Stockholders: Notice is hereby given that the annual stockholders meeting of the Farmers & Merchants Insurance Company of Albany, Oregon, will be held at the company's office in the city of Albany, Oregon, on Wednesday, January 3rd, 1894, at the hour of 2 o'clock p.m. of said day for the purpose of electing 9 (nine) directors of said company to serve one year and to transact such other business as may regularly come before said meeting. Dated December 2nd, 1893. J. O. WRIGHTSMAN, Secretary.

WE WANT YOU TO WORK FOR US thus making \$2.00 to \$35.00 PER WEEK. Parties preferred who can furnish a horse and travel through the country; a team, though, is not necessary. A few vacancies in towns and cities. Spare hours may be used to good advantage. B. F. JOHNSON & Co., 11th and Main Sts., Richmond, Va.

5 DOLLARS TO PER DAY 20 Easily Made.

GEORGE STINSON & Co., Box 485, PORTLAND, MAINE.

GRASS SEEDS. FARMERS LISTEN.—We have a fine lot of fresh grass seed, of almost every kind, including cheat, and we want to sell it. Come and see us. STEWART & SON.

Wall Paper, Drugs, Paints, Oils, Glass, Etc. J. A. CUMMING ALBANY, - - OREGON