

TAXPAYERS MULCTED

Positive Proof That Sheriff's Office Overcharged Non-Residents.

Thos. G. Green, attorney for the Taxpayers' League, has accumulated much damaging evidence against the conduct of the Sheriff's office in the collection of taxes. Mr. Green, in an interview today, said:

"The petition presented to the County Court and Commissioners last Thursday by the Taxpayers' League demanded an investigation of the Sheriff's office, particularly the tax collecting department, on the grounds that more men were employed than were necessary to do the work, and that more money has been collected from non-resident taxpayers than was lawful. No examination of the books was asked on the ground that clerical errors had been made. The criticism was directed to more important matters than mere mistakes of addition or the like; and if the Commissioners employ an expert for the purpose of discovering and correcting mere errors of book-keeping

plus over shortages in said fund of \$300, which is in the hands of the sheriff and which, Mr. Oviatt says, will be turned into the treasury at the close of the term. It is the proceeds of unlawful exactions during 1901 and prior thereto, and if it belongs to the county at all, under the law, it should have been covered into the Treasury long ago.

"But the county has no more right to this fund than the Sheriff and his clerks and it should be returned forthwith to the persons whom it was unlawfully exacted. Sheriff Frazier and Mr. Oviatt deserve credit for having stopped this practice during the current year, but why seek to defend its observance in former years?

"As to the number of employees in the tax department, during the rush from February 17 to March 15 there were 36 men employed at an expense of \$1755 per month. On the 20th of March, after the

FOUND A SPARK

(Journal Special Service.)
INDIANAPOLIS, Ind., May 27.—Indiana during the last year has not been idle in the matter of producing local gold and silver excitements. Brown County recently has been the scene of much prospecting for both the precious metals, and, according to the official reports of the State geologist, the prospectors have not found their labor lost. Yesterday, however, the State excelled itself, when R. L. Royce of Morgan County brought to the State geologist's office for that official's inspection a flawless blue diamond, picked up on a farm where he had been employed. The State geologist asserted that the diamond was brought with hundreds of other precious gems to Morgan County by the first glacier that made its way as far south as Indiana. The mother lode, he says, lies somewhere between the Hoosier state and Hudson Bay.

The Theaters

THE BAKER.

Wilson Barrett was acknowledged by the theatre-going public of England and

PATRIOTISM LAGS

Postponement of Plans to Celebrate the Fourth.

Owing to the strike, elections and other attractions, patriotism has taken a back seat and will be revived by a mass meeting a week from Wednesday evening.

There was not much of an attendance at the meeting of the Fourth of July Association last night. This is a most deplorable state of affairs as our country cousins are anxiously looking forward to spending the Fourth here. However, the merchants cannot be expected to carry the whole burden of a celebration.

A prominent citizen said: "It is well known that saloon and restaurant men, cigar and fruit stands, who get the larger benefit of celebrations, contribute almost nothing, and so long as they take this position it hardly seems right that the banks and a few merchants should take the entire burden of the celebration."

The committee will announce the place of the mass-meeting the latter part of this week through The Journal, and it is hoped that every one having the interests of Portland at heart, and the instincts of patriotic citizens will not fail to attend.

FOR COUNTY JUDGE.

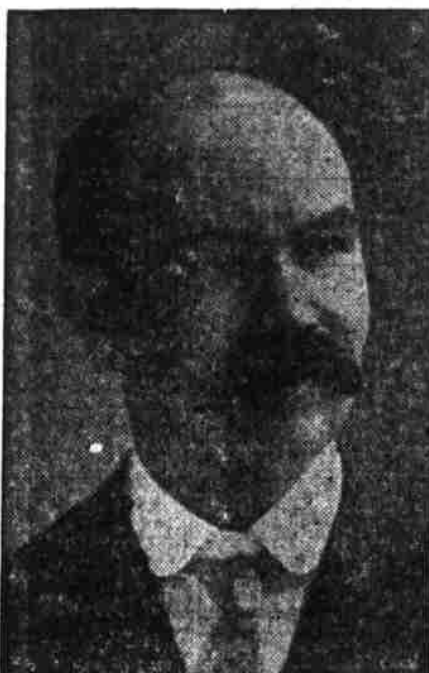
H. B. Adams, Citizens' candidate for County Judge, has been a taxpayer in this county for 12 years. His home at Mt. Tabor is really a picture of the man. Everything about it is substantial, clean and neat, as he himself is substantial and clean in character and reputation. At his home he holds the position of School Director, and is counted among the leading citizens of the community.



H. B. ADAMS.

Economical by nature, the taxpayers will find that if elected he will conduct the affairs of the County Court, so far as in him lies, with his home regard for frugality. He is a member of the law firm of Donagh & Adams.

FOR MUNICIPAL JUDGE.



GEORGE J. CAMERON.

Mr. Cameron is the present incumbent and upon his record of the past two years solicits the suffrage of the people.

LITTLE STORIES.

A smart retort was heard at a ladies' club the other day.
"Why," said a tall, graceful girl to a lady somewhat her elder, whom I judged to be a widow, and who had just become engaged to a military man. "I thought the major was the last man you'd ever marry."

The other woman smiled slightly, and there was a world of commiseration in that smile.

"My dear girl," she said, quietly, "I devoutly hope he will be."

A squad of recruits were getting rid of some ammunition on the range the other day and the sergeant in charge began to use strong language as the firing proceeded and the target remained unpunctured.
"What! missed again?" he roared, as an unfortunate recruit cut up the dust for the seventh consecutive time. "Great Scott! don't believe you could hit a furniture van."

"Oh, you needn't crow, sergeant," retorted the recruit, "you missed a train yesterday."

A story is told of a jurymen who outwitted a judge and that without lying. He ran into an assize court in a desperate hurry, quite out of breath, and exclaimed:

"Oh, judge, if you can, pray excuse me. I don't know which will die first—my wife or my daughter!"

"Dear me, that's sad," said the innocent judge. "Certainly you are excused."
The ladies mentioned are still in excellent health, and the jurymen hopes that the solution of the problem may be long deferred.

H. E. EDWARDS H. E. EDWARDS H. E. EDWARDS

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HAMMOCKS TWENTY-FIVE DOZEN HAMMOCKS are placed on sale this week at remarkably low prices.



CUT NO. A.M.V.

This beautiful Hammock, woven 35x78 inches, open weave, concealed spreader at head, wood bar at foot, colors green, gold and green and red, price each 90c



CUT NO. I.W.V.

Hammocks 35x78, wide Valences in Jaquard designs, concealed spreader at head, open weave linen finish with pillow price each \$1.75



CUT NO. B.M.V.

This Hammock, canvas weave, 30x80, narrow valance, concealed spreader at head, wood bar at foot, colors black and green, gold, red and gold, price each \$1.25

Iron Beds In the CARPET ROOM

If you wish to see the best values in the city, call on us.

We are in receipt of another full carload. The new colors are blue, apple green, bronze green, old red and olive green.

Prices are now as low as ever, but after this lot is sold they will be higher.

NOW is the time to buy. We handle goods in enormous quantities, and are satisfied with small profits.

Come and see us.

We are showing new lines of High Grade

Hartford Axminsters, Sanford's Extra Wilton Velvets, Smith's Velvets and Axminsters, Sanford's Worsted Velvets.

Let us make an estimate on the carpeting of your house. We can save money for you and show the latest designs.

Crockery and Glassware

These lines we are bringing to the front rapidly.

Dinner Set

50 pieces of beautifully decorated La France Porcelain.

\$7.00

100 pieces, including extra size platters and covered dishes.

\$14.50

50 pieces fancy shape white semi-porcelain.

\$3.75

H. E. EDWARDS, 185, 187, 189 and 191 FIRST STREET.

Foregone Conclusion.

A tattered, forlorn miss of 15 summers entered the office of a young real estate man the other day. Ordinarily he is the polliwog of individuals, but this day he was so busy that he didn't know "where he was at." So, with a swift glance out of the corner of his eye, he said, rather sharply:

"Well, what do you want?"

"P-p-p-lease, mister, won't you buy a ticket on our cuckoo clock?" replied the girl, hesitatingly.

"Buy a ticket on your cuckoo clock? What the deuce would I do with a cuckoo clock even if I should get it?"

"Oh, you won't get it, mister. Please buy a ticket."

He bought.

FOR COUNTY CLERK.

Those who have transacted business with the Clerk of the Circuit Court since Major J. P. Kennedy took charge of the office two years ago are likely to vote for him next month for the office of County Clerk. The Major came to the position well equipped with both business and legal experience, having served for a long time as manager of the advertising and mail order department of the Meier & Frank Company and in the active departments of other live concerns of Oregon. He has been a resident of this state for 22 years, a great portion of that time residing in Portland.

When admitted to the bar Major Kennedy passed a critical examination with high honors. He has maintained a high personal character, and if the 9000 voters who elected him last time are as true to their colors now as they were then,



J. P. KENNEDY.

he will have no trouble in securing the prize he seeks.

The major has developed quite a reputation as an off-hand speaker. He is a leader in fraternal orders and popular with the public. He was born in Indiana in 1859.

Recent Legal Decisions.

The fact that at the time of signing a note the maker is voluntarily intoxicated to the extent that he can not give proper attention to it is held in Wright vs. Waller (Ala.), L. R. A., 440 not to render the note void. The authorities as to the validity of a contract made with an intoxi-

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ated person are collated in a note to this case.

Injury inflicted by savage dogs upon one who had entered the premises of the owner by his request is held in Delisle vs. Bourlaque (La.) L. R. A., 420 to render the latter liable.

A Relic.

Some of King George IV.'s hair was sold in London recently for 29 shillings.

84 Second Street, Portland, Oregon
Telephone Red 875.

WE ARE SELLING 50,000 PACKAGES of our

MOUNT HOOD WASHING SODA

monthly, the largest 5 cent package in the market. Sold by all grocers.

the expense will be useless and the result sought by the taxpayers missed entirely. Should the books be found absolutely correct on their face, as they probably will, it would not in the slightest degree disprove the charges made.

"In published interviews the Sheriff and his deputy, Mr. Oviatt, demand an investigation and advance explanations which appear not to bear directly upon the matters complained of. The following table explains the position of the taxpayers. The first column shows the true amount of tax due as shown by the receipt stubs in the County Clerk's office and the tax-roll, the second column shows the amount that was collected by the Sheriff. The third column shows the excess.

Name of Taxpayer and Residence—	Year.	Amount of Tax.	Col. Excess.
D. R. Blount, Astoria	1899	.11	.39
D. R. Blount, Astoria	1898	.14	.50
Addie A. Rappleyea, Astoria	1899	6.04	6.25
J. J. Pink, Cripple Creek	1899	2.78	3.00
H. B. Brown, Rockford, Wash.	1899	1.02	1.90
Henry Brice, Seattle, Wash.	1899	1.44	1.50
J. L. Hoar, Seattle, Wash.	1899	2.34	2.50
Margaret Four, Walla Walla	1899	.86	1.00
H. Beale, Seattle, Wash.	1899	1.50	1.65
C. W. Stone, Hoquiam, Wash.	1899	.78	1.00
C. A. Shelton, Clifton, Or.	1899	.28	.40
Jennie M. Stanton, Roseburg, Or.	1899	2.30	3.00
J. H. Wagenblast, Roseburg, Or.	1899	3.03	3.20
P. Pakoson, Seattle, Wash.	1899	.25	.40
C. Germanson, Albany, Or.	1899	1.58	1.70
Martin Giesey, Aurora, Or.	1899	1.26	1.40
N. H. Huest, Salem, Or.	1899	1.44	1.75
Fisher Bros., Astoria, Or.	1899	.63	1.10
J. C. Schulerick, Greenville, Or.	1900	.31	.50
Marion R. Smith, Roseburg, Or.	1900	11.79	11.95
S. B. Smith, Astoria, Or.	1899	.35	.50
Emma Bidwell, Union, Or.	1899	.25	.35
Lena Putzeln, Canyon City	1900	.08	.15

"The valuation of the property was omitted from all these receipts, otherwise the taxpayer could have calculated for himself the right amount of his taxes from the rates of tax levy printed on the back of each receipt.

The sheriff and Mr. Oviatt explain these exactions by saying, in substance, that a slight increase was added to the amount due from non-residents in order to cover expense of postage, and to cover possible mistakes of the clerks, and to provide a fund to make good such mistakes.

The law gives no authority for this, and if it did it would be void as laying unequal burdens on taxpayers. Why should non-residents only, who pay but a small portion of the total tax, be held up in this way?

It cannot be true that it was done for postage for the county has been allowing the tax collecting department alone of the sheriff's office from \$150 to \$200 per year for this very purpose, much more than enough, according to Mr. Oviatt's calculation of the number of non-resident receipts, to pay all expenses of this kind. Nothing has ever been returned to the county on this postage account. Moreover, why should 36 cents be added to a 14-cent tax and 30 cents to an 11-cent tax for postage, and only 15 cents to a receipt for \$11.79?

In the published interviews referred to the sheriff claims, in effect, that if mistakes occur he has to make good to the county. Mr. Oviatt stated to the commissioners that if mistakes are made the clerks in that department have to stand the loss. Why shouldn't the sheriff and his employees make good their own mistakes? What have non-resident taxpayers done that they must be mulcted for the mistakes of others? For what has the sheriff been drawing a salary of \$4500 per annum during the past six years?

"It is virtually confessed that he and his employees in the tax department have exacted money unlawfully from non-residents, who were not so likely to discover the extortion as local taxpayers, in order to provide a 'sinking fund' to make good the mistakes of green men. Why are 'green' men employed, and why is it that all their mistakes happen in favor of the taxpayer and against the county? It is claimed that there is now a sur-

plus over shortages in said fund of \$300, which is in the hands of the sheriff and which, Mr. Oviatt says, will be turned into the treasury at the close of the term. It is the proceeds of unlawful exactions during 1901 and prior thereto, and if it belongs to the county at all, under the law, it should have been covered into the Treasury long ago.

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HOT SPOT

(Journal Special Service.)

GRANITE CITY, Ill., May 27.—Thos. Wallace, fireman at the steel plant was badly burned about the back and neck while engaged in cleaning boilers. Wallace became tightly caught between the hot fires and could not release himself. His clothes attracted attention and a stream of water was played on the man to keep him from roasting until the clothing could be removed so that he might be extricated from his perilous position.

Hot Street Fight.

A fight occurred Sunday night about 9:30 o'clock on Taylor street between Third and Fourth. The principals are said to have been Yost, a pugilist, and Tibbald, an athlete. Yost is a very small man, but succeeded in administering a severe pounding to his antagonist. The latter declares that he will challenge Yost to meet him in a room in the near future, where they will try it again. He hopes to be victorious next time and declares that he "won't do a thing to him."

"Roast beef, corned beef—
"Beef?" snorted the economical guest.
"Beef?" I can't afford luxuries. Bring me some strawberry shortcake."—Chicago Tribune.

America to be one of the greatest actors of his time. The greatest success both financially and artistically ever scored by him was as Wilfred Denver in The Silver King, which will be played by the Ralph Stuart Company at the Baker Theatre next week. This production is one of the largest that has been attempted at the Baker during the stock engagement, and requires an enormous amount of scenery and accessories. The settings throughout the entire play are beautiful.

CORDRAY'S.

Good audiences are attending the performances of Too Rich to Marry at this popular house. The play is full of laughs and is highly enjoyed.

FOR STATE SENATOR.

All old-timers know Dr. Harry Lane, Citizens' candidate for State Senator, but those arriving here within the past few years may be interested in knowing something of him.
Dr. Lane was born in Oregon, and is the honored grandson of the late General Joseph Lane, than whom no man was ever more highly esteemed in his time, and no individual ever accomplished more of benefit to the commonwealth; and the descendants of the sturdy old general have earned for themselves names equally honorable as those of their ancestors. In Portland Dr. Harry Lane is admired as a man, and in his profession none stand higher. He was Superintendent of the Oregon State Hospital for the Insane from 1887 to 1891, and the splendid record he made in that office is well remembered. He was an active member of the recent Portland



DR. HARRY LANE.

Charter commission, and no man of that body more closely scrutinized every paragraph of the document or was more lively in suggestions for its betterment. He would give the county the same service in the Legislature.

COMPOSITE SUCCESS.

Sidney—Rodney you live by your wits don't you?
Rodney—Well partly; and partly by other people's lack of wits.—Detroit Free Press.

NO HAND WITH HAMMER.
Mrs. Dorcas—Why shouldn't a woman go into politics?
Dorcas—How in the world is she going to nail a campaign lie?—New York Sun.