

## School Supplies

Our School Begins September 19

We have made a special effort in selecting our School Supplies, and can supply you with anything you need in the School Book line from the lowest to the highest grades. No use to hunt around at other places. You will find the best at our store

Slocum Drug Co.

## GROCERY STORE

DECORATED SEMI-PORCELAIN WARE FREE

By purchasing \$25.00 worth of goods at this store you receive free of charge a set of this beautiful ware

PREFERRED STOCK GOODS

Remember

EVERYTHING  
NEW AND FRESH

No State Goods

.. CALL ..

And see us and we will treat you right.

BINNS BROS.

Cor. Main and Willow Sts.

HEPPNER, ORE.

## Heppner Marble and Granite Works

Anyone thinking of securing a monument for a departed relative or friend will do well to get our prices before purchasing elsewhere.

We are prepared to do all Cemetery and building work at reduced prices.

MONTERASTELLI BROS.

## THE PASTIME

All The Leading Brands of Cigars in Stock.

Agents Hazelwood Ice Cream

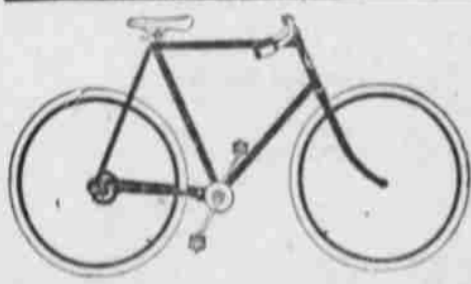
Celebrated Coffman Chocolates, Used at all leading Theatres.

Ashbaugh & Ayers.

## BICYCLES.

The Rambler Leads

BUY AN UP-TO-DATE WHEEL



All kinds of repair work promptly attended to. Bicycle Sundries. Opposite Palace Hotel Lee Cantwell

.. GORDON'S ..

LIVERY, FEED AND SALE STABLE

Wm. GORDON, Prop.

Has added a number of First Class horses and New Rigs, both Buggies and Hacks, and offers you first class service, and you will receive courteous treatment. A share of your patronage

SOLICITED

MAIN STREET, Heppner, Oregon.

## GROSHENS AND ZOLLINGER

Have just opened a new saloon at the corner of Main and May streets

Finest Liquors and Cigars

Pendleton Beer On Draught

Hot and Cold Lunches

Heppner, Or.

## GARR & GOX Contractors and Builders

ESTIMATES AND PLANS FURNISHED ON ALL WORK

A share of the patronage solicited.

HOUSES MOVED AND REPAIRED

Office one door north of Scrivner's blacksmith shop, Main street.



DR. SENNETT GRADUATE OPTICIAN

Now a resident of Morrow County.

Office at Slocum's Drug Store Regular trips to Heppner the first and third weeks of each month

## Heppner Transfer Company

Do a general Dray and Transfer business. All kinds of heavy hauling. Household goods moved and handled with care.

Prompt attention given to all work

Agents for

Hop Gold Beer

Cantwell & Mitchell

IF YOU BUY IT OF BORG IT'S ALL RIGHT.

TO WATCH BUYERS

We have the best assortment of watches in this section of the State. We will duplicate any reliable watch at the price, save you express charges, and any risk of future annoyance. We sell reliable watches from \$2.00 up. We sell the 7, 11, 15, 17, and 21-jeweled watches in the different grades in Nickel, Sterling silver, Gold Filled and 14 K. solid gold cases. We guarantee all watches, and if they prove faulty from workmanship, we will fully return your money.

P. O. BORG

JEWELER AND OPTICIAN

Real Estate.

Lexington town property—\$550 will buy a six-room house, four lots, small barn, young fruit trees. Can be irrigated. Enquire of S. E. Norson, Lexington.

## AGREEMENT REACHED

O. R. & N. Tax Equalization Question Settled

PUBLIC WITH ASSESSOR

County Court After Listening To Discussion of Question Decides in Favor O. R. & N.

The question of equalizing the assessment of the Oregon Railroad & Navigation company's property in Morrow county came up for hearing before the county court last Friday and was discussed at some length by J. W. Morrow, tax commissioner for the railroad company, and Assessor Gove.

The property of the company had been assessed by Mr. Gove at \$7,500 per mile on the main line and \$5,500 on the branch line. Mr. Morrow held that the assessment was too high, but the company was willing to pay taxes on an assessment of \$5,500 per mile on the main line and \$3,000 on the branch line.

Mr. Morrow made a lengthy argument in which he claimed that the assessment of the railroad property was too high, out of all proportion to the assessment of other property of the county. He also argued that there is much money and mortgage notes held in the county that was not assessed at all, and taking all things into consideration he thought the assessment as made by Assessor Gove was entirely too high. The result was that the court lowered the assessment to \$5,500 per mile on the main line and \$3,500 on the branch line.

Assessor Gove's argument follows: "As a basis for my valuation of the O. R. & N. Co.'s property in this county I have taken the only authority I have in arriving at this company's values. In the case of the Oregon & California Railroad versus Jackson County, Ore., the supreme court of this state says:

"An assessor, in determining the true cash value of a railroad for the purpose of taxation, should take into consideration, (1) the cost of construction, (2) the cost of replacement, (3) its connection with other roads, (4) its advantages for commanding the carrying trade, (5) its rental value, (6) its net earnings, (7) and the market value of its stocks and bonds."

"As authority upon the valuation of the railroad company's property, I have taken the report of the Interstate Commerce Commission, which furnishes a report of every railroad in the United States, signed by the officials of each road.

"The cost of the O. R. & N. Co.'s roadbed, after deducting value of steamboats and allowing \$1,200 a mile for depots, is \$50,000 per mile. Do not understand me to say that it cost that amount in this county, but this is the cost per mile of the road as a whole. The cost of replacement, Mr. Morrow says, is about two-thirds of original cost; which would make the replacement cost about \$33,000 per mile.

"As for the advantages of the O. R. & N. as a railroad for commanding the carrying trade: we know that no road in the west has any greater possibilities than has this road. Its command of the right of way down the Columbia River valley gives it a command of the traffic of Eastern Oregon, Eastern Washington and a large portion of Idaho.

"Its rental value I shall not discuss as I do not know what the road would rent for if it was to be rented.

"The net earnings of the O. R. & N. for the past six years average \$3,500 per mile, less \$200 per mile, the average tax of the state, leaves \$3,300 net; and capitalized at eight per cent, the legal interest of this state, we have a capitalization of a little over \$40,000 per mile.

"I have the main line assessed at \$7,500 per mile and the branch line \$5,500 per mile. The rolling stock is assessed separate at \$675 per mile. The property in this county is assessed at one-third valuation.

"The farming land is assessed at \$2.75 and \$3.00 per acre. Grazing land \$1.50 per acre, except sand land, which is assessed from \$1.25 to fifty cents. Sheep \$1.25 as they stood with wool on the 1st day of March. Cattle, yearlings, \$6; two-year-olds, \$8; three-year-olds, \$12. Horses, broke, \$20 to \$40; unbroke,

\$10 to \$25. Improvements on real estate, one-third value. Cash, one-third of value; notes and accounts, one-third value.

"Mr. Morrow, tax agent for the O. R. & N. Co., says there is a large amount of property in this county that escapes assessment, and takes for example money and notes. As he says I have \$15,000 upon the roll in cash and that there was \$500,000 upon deposit in the bank the first day of June.

"I have assessed an amount of money three times \$15,000 or \$45,000 in cash, besides the assessment of the bank for \$35,530, a valuation of \$105,000. In regard to the deposits in the bank the first day of June, we all know that a large amount of this money belongs to people who do not reside in this county. Stockmen who are buying stock and other business men who do business in this county but do not have a residence in the county, therefore their personal property would not be assessed in this county. I realize that I have not all the money assessed, however, and I do not know how to get at this particular class of property. There are people who are perfectly honest who have \$100 or \$200 who do not give in this small amount of spending money. I also know that there are others who have larger sums who do not give it in to the assessor. The surplus cash, however, is a very small portion of the wealth of this county for people do not have large sums of money lying around idle in the banks, bringing in no income.

"In regard to notes, I have made an abstract of the mortgaged notes and have assessed this class of property from this abstract at one-third their face amount."

GLOOMY VIEW OF RANGE.

Baker County Citizens Make Unusual Discovery.

All conflict over range between sheepmen and cattle owners is at an end.

The question has been settled, says the Baker City Democrat.

Especially is this the case in the Granite mountains and Cornucopia district.

Richard Eckman and Walter Moore of this city have returned home after a ten day's trip into the Minam country and from what they say they experienced the hardest mountain trip of their lives.

Their route of travel covered the headwaters of Little and Big Eagle and both the Minams. Here they found between 50,000 and 60,000 sheep and the who country was as barren of grass as a desert. The sheep are subsisting on undergrowth and this, too, is about at an end.

All the huckleberry bushes have been eaten out and the whole country is a scene of devastation. There is nothing left for sheep owners to do but to get rid of their bands.

The range condition is the worst that has ever confronted the sheep owners of Baker county, and they are simply up a tree.

On Lower Powder river the alfalfa hay crop is the best in years and this is the only salvation for some of the sheep in that section.

Emergency Medicines.

It is a great convenience to have at hand reliable remedies for use in cases of accident and for slight injuries and ailments. A good liniment and one that is fast becoming a favorite if not a household necessity is Chamberlain's Pain Balm. By applying it promptly to a cut, bruise or burn it allays the pain and causes the injury heal in one-half the time usually required, and as it is an antiseptic it prevents any danger of blood poisoning. When Pain Balm is kept at hand a sprain may be treated before inflammation sets in, which insures a quick recovery. For sale by Slocum Drug Co.

To Taxpayers.

Monday, October 3d, 1904, is the last day on which the last half of your 1903 taxes can be paid without penalty and interest. This is the only notice that will be given.

E. M. SHURT, Sheriff.

Card of Thanks.

We take this method of expressing our thanks to all who rendered kind assistance and especially to the ladies of Heppner and the Grand Army Corp, during the illness and funeral of our mother, Mrs. Allen.

MR. AND MRS. E. H. EATON.

## OPENS NEXT MONDAY

School Begins One Week Later Than Usual.

LEAGUE HOLDS MEETING

Movement Under Way to Induce O. R. & N. to Put Sunday Service on Branch Line.

The Heppner public school will open next Monday under very favorable auspices. The building has been renovated throughout and has received a new coat of paint. Principal D. V. S. Reid will be supported by a corps of experienced teachers, who were selected with a view to their peculiar fitness for the positions they will fill in the various departments of the school.

It is the desire of the principal that all pupils who can possibly do so to enter school promptly at the opening so that they may take up the work in their proper grades.

The Heppner school has won the distinction of being one among the best educational institutions of the public schools of the state, and there is no reason why this record should not be maintained during the coming year.

There will be eight teachers employed this year: Principal, D. V. S. Reid; assistant, Miss Gertrude Lamb; grades, Miss Ethel Reid, Mrs. Inez Freeland, Miss Beatrice Goodknecht, Miss Jessie Martin, Miss Fannie O. Catton and Miss Rosa L. Hamilton.

Development League Meets.

The Morrow County Development League met for the second time in the city chambers Friday evening. C. E. Woodson was chosen secretary and the organization of the previous week was made permanent.

The matter of getting out an advertising pamphlet was discussed at some length, but owing to a lack of funds no definite arrangements were made.

The question of a Sunday train service was also brought up and discussed, and it was decided to make a strong effort to induce the O. R. & N. to put on a regular Sunday train. The secretary was instructed to communicate with the railway officials in regard to the matter.

A Sunday train service is something that Heppner has long needed, but no effort has ever been made to secure it, and it is hoped that the league will be successful in securing the much desired service.

Large Stock Shipment.

Ten carloads of beef cattle and two carloads of horses were shipped from the Heppner yards last Friday morning to Omaha. The stock all came from Grant county and was shipped by the producers themselves, H. A. Murphey, L. Swick and Mariett Bros. being the shippers.

The cattle were all fairly good beef stock, and now that the butcher's strike has been settled, better prices are expected to prevail.

Died.

Mrs. Harriet Allen died at the home Mrs. and Mr. E. H. Eaton in this city last Saturday, of Bright's disease, at the age of 57 years. Mrs. Allen had recently come from Michigan to Los Angeles, California, to join her daughter, Mrs. Eaton, and husband, who, soon after her arrival there came to Heppner, where they have resided about a month.

Mrs. Allen was the wife of Adjutant Frank F. Allen, of Sand Lake, Michigan, who died some time ago. She leaves one son and two daughters: F. F. Allen, of Milwaukee, Wis., Mrs. Alice Clark, of Los Angeles, Calif., and Mrs. E. H. Eaton of this city.

The funeral occurred at the M. E. church, south, Monday forenoon, Rev. J. M. Beard officiating, and the remains were laid to rest in the Heppner cemetery.