The prime evil in our system of as sessment for taxation is the indebtedness exemption clause. Here is the pivot upon which turns all the unscrupalous shifting and worming out of just and equitable assessments; the source which many who are best able to bear the burden of taxation evade it, and thereby throw its weight upon the shoulders of the poorer classes.

Nothing can be plainer than the facthat we shall never have an honest taxation of all the property of this country so long as the "indebtedness" loophole remains in operation. True it is held upon our statutes with good inteution. Virtually it amounts simply to a powerful engine of speculation, deceit and robbery. On the strength of it rich men evade all but a moiety of their just amount of assessment, poorer men's taxes are increased to supply the deficiencies from this cause a well as those caused by the indebted ness of other men of their own class taxes are kept up to an onerous standard; and a general jumble of dissemblance, prevarication and concealment is the prevailing custom, where the majority of men, dreading the burden, seek to hide as much of their property as possible in order that they may have an equal chance with their neighbors in shuffling out of actual, honest duty.

The correct basis upon which public revenue should be raised is an equal levy upon all property, whether it be farms, houses and lots, moneys, notes and accounts or what not. Especially should this be the case with revenue producing property. And could this phase of the law be faithfully enforced old. our taxes would not be more than onehalf what they now are, taxpayer would be brought upon a more equal footing and all would feel in better heart to meet the demand upon them through a just and equitable assessment. Until the "indebtedness" clause is stricken out, however, we may never look for a remedy.

Has permanently located in McMinaville for the practice of his profession. All calls—day or night—promptly attended to.

Office—One door east of Warren & Magers look for a remedy.

CHANGES IN THE RATES OF POSTAGE On and after October 1, 1883, letter postage will be but two cents on each half ounce or fractional part thereof, between all points in the United States. The rate will then be the same on drop letters and all others. No changes have been made in rates on other classes of matter.

on and after the 1st of July, 1883, you can obtain at any money-order office, postal notes in sums of \$5 and under, by paying a fee of three cents.—These postal notes will be made payable to bearer without corresponding advices. They will be payable at any money-order office within three months of the date of issue. After the lapse of that time the holder can obtain the par value only by applying at the post office department at Washington.

On and after the 1st of July, 1883,

you can obtain a postal money order for as large a sum as \$100. The pres-ent limit is \$50. The fees on and after that date for orders will be as follows:

Not exceeding \$10 8	cents
From \$10 to \$1510	cents
From \$15 to \$3015	cents
From \$30 to \$4020	
From \$40 to \$5025	cents
From \$50 to \$6030	
From \$60 to \$7035	cents
From \$70 to \$8040	cents
From \$80 to \$10045	cents

PENITENTIARY FOR LIFE.—The trial of H. W. Abrams for the murder of Dr. Brownlee at Junction, last January wa concluded at Eugene City on Saturday last. Abrams was convicted of murder in the second degree and sentenced to the penitentiary for life. According to the testimony published this verdict is lenient enough. We seldom read of a more wanton slaughter than that of Abrams, as he riddled the body of his victim with bullets after giving him his death shot, and all upon a cause that is represented as exceedingly trivial and unmanly, finishing his cowardly murder with the braggart's exclamation: "I am a thoroughbred." Perhaps he is. And the penitentiary is a good place for him to run his species out.

The country evidently breathes freer now that a Multnomah county Grand Jury reports New Market theatre in Portland, fully suplied with ways of egress. Of course. An apple could be shot from a little boy's head with an arrow, but few men could perform the feat. Hereafter it may be advisable for the throngs of interior people who occasionally find their way into New Market theatre, to spend a few days practicing on the labarynthian "egress" with which the institution is so liberally supplied. It might "help them out" in a possible contingency.

COAL STEAMER BURNED .- The large coal steamer, Mississippi, took fire and burned to her hull's edge, at Seattle, on the 13th inst. The flames were quickly communicated to the wharf, and rapidly spread until 300 feet of the dock was consumed. Chief engineer Charles Knapp, of the vessel was burned in his bed, on board. Several persons were injured, one of them fatally, by falling timbers, etc. Owing to rainy weather and favorable wind the city escaped a devastating confla-

ANOTHER BUZZER HEARD FROM.—
The YAMHILL REPORTER has made the astounding discovery that a bug, infesting the ground in that locality. "though looking small to the naked eye, when the magnifying glass is brought to bear upon one of them he is a huge looking monster."—Weston Leader.

Shoo fly.

A murderous cyclone swept over a portion of Missouri, a few days ago, destroying a great deal of property and killing a number of people. We hope the cyclone fashion won't turn itself this way. We wouldn't give two-and-a-half for the biggest cyclone ever invented.

The Polaris came this week printed on neat tinted paper, cut and pasted into pamphlet form, and decidedly a convenient and tidy publication. It is of all the mischievous scheming through one of our favorite household exchan-

We shall make it a point about next harvest time (should no drawback intervene, hereafter) to show the Oregonian's correspondent at McMinnville how badly he was" off" in his reported damage to fruit in this section.

POPULAR EVERYWHERE.

Every family should have a bottle of Syrup of Figs constantly on hand. Its pleasant taste and beneficial effect pleasant taste and beneficial electromake it popular everywhere, and the results are better health and fewer doctor bills. It may be taken by old and young, by men and women, under any and all circumstances. For sale by Rogers & Todd.

CATARRH CURED, health and sweet breath secured by Shiloh's Catarrh Remedy, Prict 50 cents, Nasal Injector free. Sold by Rogen

"HACKMETACK." a lasting and fragran perfume. Price 25 and 50 cents. Sold by Rog-ers & Todd.

For Lame Back, Side or Chest use Shiloh's orous Plaster. Price 25 cents. Sold by Rogers

# New To-Day.

### ESTRAY.

McMinnville, Or., April 30, 1883. Taken up by the undersigned, fiving 1½ mile calf. Said cow is marked with under bit in each ear and is supposed to be about three years old. Came to my place about the last of Jan-J. W. ROGERS.

### E. E. GOUCHER, M. D. Physician and Surgeon.

I would respectfully call the attention of the people to the fact that I

### Pay Cash

For all kinds of Produce, Oats, Barley, Cured Meats, Lard, Apples, Onions, Eggs, Chickens, Turkeys, Ducks, Geese and Potatoes.

Lime, Sait, Gats, Potatoes, Cement, and Grass Seed.

Canga Gypson, or Land Plaster.

The only fertilizer that contains Phosphate of

I am also agent for the

Northwestern Ma ufactory & Car Company's

# FARM, Road and Mill MACHINERY,

ent of Farm and Road Machinery, in

St. Paul Twine Binder.

Call and see me at the Wallace Building te Masonie Hall

E. X. HARDING.

# Ordinance No. 14

Duties and Fixing the Compensation of the Street Commissioner.

THE PEOPLE OF THE CITY OF MCMINNVILLE DO ORDAIN AS FOLLOWS

SECTION 1. The Street Comm sep an office at some convenient place, to be esignated by the Council, which shall be designated by the Council, which shall be properly kept open as the transaction of his business may require. He shall keep himself informed of the condition of all public streets, alleys, highways, bridges, caiverts, sewers, drains and street lamps, and shall have the supervision of all work done for the construction, improvement and repair thereof, whether such work be done by contract, or by or at the expense of the owners of the adjacent property. He shall see that the provisions of laws, ordinances and regulations pertaining thereto are strictly enforced. lations pertaining thereto are strictly enforced, and no claim for work as herein specific ed, and no claim for work as herein specified shall be allowed or paid out of the City Treasury without the certificate of the Com-missioner that said work has been done to his satisfaction; Provided, That any con-tractor or other person feeling himself ag-grieved by the determination of the Street Commissioner may appeal to the Council

grieved by the determination of the Street Commissioner may appeal to the Council, who shall settle the dispute or grievance.
§ 2. Whenever in the discharge of the duties of his office it becomes necessary for the Street Commissioner to have the professional aid, assistance or advice of a practical surveyor or civil engineer, he shall so report to the Council, and the Council, if it deems it necessary, shall thereupon appoint some qualified person to aid, assist or advise the Street Commissioner, and the person so appointed, and all necessary chain-bearers, shall be paid a reasonable compensation by the City: Provided, That the employment of every such surveyor or civil engineer shall be temporary, and shall cease and terminate whenever the work so ordered shall. inate whenever the work so ordered shall

be completed.
§ 3. The Council may from time to time, by resolution, designate the number of persons to be employed by the Street Commissioner to work on the public streets, etc., and such persons shall be furnished with suitable materials and tools, and when necessary with suitable teams. The persons employed shall work 10 hours a day under the super-vision and control of the said Commissioner vision and control of the said Commissioner. The persons so employed shall be paid at the rate of Two Dollars for each and every day

4. It shall be the duty of the Street

2 4. It shall be the duty of the Street Commissioner whenever requested, to furnish the Council with estimates of expenses for any contemplated or projected public work in his department.

2 5. The Street Commissioner shall, be tween the lst day of March and the 1st day of Dec. of each year, demand, receive and collect from each and every male inhabitant of the City of McMinnville, between twenty-one and fifty years—except a public charge or active or exempt firemen, and persons who are too infirm to perform labor—and who re-

side within the following limits of said City: Beginning at the intersection of B and Limcoln streets: thence East on Lincoln street to the thence East on Lincoln street to the East side of Grant street: thence North on Grant street to Fifth street; thence North on Fifth street to the west side of the railroad track; thence Northerly following said rail road track to the north side of First street; thence West on First street to the west side of B street; thence South on B street to the place of beginning, the sum of Four Dollars in Gold or Silver Coin, in lieu of road tax—the same to be paid in money only. The Street Commissioner shall possess the same power and authority, in the collection of said tax, and have the remedy granted by the general laws of this State to Road Supervisors for the collection of road tax.

§ 6. Every person who shall fail to pay said tax of four dollars upon demand, shall be deemed a delinquent tax-payer and the tax a delinquent tax, and the Street Commissioner shall proceed at once to collect the same by levy and sale of the property, real and personal, within the city limits, of such delinquent, or sufficient thereof for that purpose and to pay the penalty for such delinquent, as provided in this Ordinance, and the costs and expenses of the levy and sale.

§ 7. The Street Commissioner must collect of the delinquent, in addition to the tax of four dollars, twenty per cent. thereon by way of penalty, and costs of collecting the said tax and penalty; but if such delinquent shall pay the said tax before a levy upon his property is made, such twenty per cent. shall not be added[thereto.

§ 8. When the Street Commissioner cannot flud sufficient property of a delinquent out of which to make the said tax and penalty foresaid, he must collect the same or any part thereof remaining uncollected, by an action in his own name against the delinquent, in any court having jurisdiction thereof, and if judgment be given against the defendant it shall be gentered in the

any part thereof remaining uncollected, by an action in his own name against the delinquent, in any court having jurisdiction thereof, and if judgment be given against the defendant it shall be enforced in the same manner as the collection of a judgment in a criminal action is provided for in the general laws of the State of Oregon.

§ 9. In an action by the Street Commissioner to recover a delinquent tax and penalty, the presumption shall be, antil the contrary is shown, that the defendant had no property whereon the said Commissioner could levy to make the amount of such tax and penalty, or the portion sued for.

§ 10. The Street Commissioner shall pay over to the City Treasurer all moneys collected by him by virtue of this Ordinance, as fast as he shall collect the same, and shall take duplicate receipts therefor, one of which must be filed in the office of said Commissioner, and all moneys paid over by him as the proceeds of the tax hereinbefore referred to, must be by the said Treasurer credited to the street and sewer repairing and improvement fund, and shall not be used for any other purpose whatever. And no indebtedness shall be incurred against said fund except by consent of the Council.

§ 11. The Street Commissioner shall report monthly to the Council, showing the condition of the streets, alleys, sidewalks, bridges, culverts, sewers, drains and street lamps within the city limits; the condition, extent and character of the work performed in his department since his last report; the amount

culverts, sewers, drains and street lamps within the city limits; the condition, extent and character of the work performed in his department since his last report; the amount of moneys received by him from all sources; a statement in detail of all money disbursed by him since his last report, together with the vouchers or receipts therefor, and also the number and names of all laborers employed by him, the time worked by, and the amount due each; Provided, That all reports in relation to taxes shall be confined to subjects relating strictly thereto, and must be submitted separate from other matters, and in addition to stating the name of each tax-payer and the amount paid, shall contain the names of all persons who may have claimed exemption for any cause, and especially by reason of being active firemen; and if, on inspecting the roll of membership of each and every duly organized fire company (which list or roll must, on demand, be certified to the Gouncil by the secretary or principal officer of each company) the Council shall find that any person has been improperly exempted by the said Commissioner, the name of every such person must be furnished the said Commissioner and he shall proceed forthwith to collect the tax due.

\* 12. The Street Commissioner shall keep.

due.

§ 12. The Street Commissioner shall keep proper records of all matters relating to the business of his office, and shall keep a record of all field-notes of surveys, estimates of improvements or repairs and all work done in pursuance of any City Ordinance or by order of the Council.

§ 13. When necessary, in the judgment of the Council, the Street Commissioner may, by the consent of the Council, appoint a specual deputy or deputies, whose term of office and compensation shall be fixed by the Council; said deputies may perform all the Council; said deputies may perform all the fixed by the Council; said deputies may perform all the fixed by the Council; said deputies may perform all the fixed by the Council; said deputies may perform all the fixed by the Council; said deputies may perform all the fixed by the Council is said deputies. ork done,
§ 14. The Street Commissioner shall make

complaint before the Recorder of all viola-tions of Ordinances relating to public work and streets and other public property. § 15. The compensation of the Street Commissioner shall be two dollars per day for actual service rendered.

for actual service rendered.

I 16. The Street Commissioner, before entering upon the duties of his office, shall take and subscribe the oath of office required by the Charter, and shall execute an undertaking in the sam of Fifteen Hundred Dollars in U. S. Gold Coin, with sufficient sureties, to be approved by the Mayor, conditioned that he will faithfully perform all the duties of his office, and will account for and pay over all moneys that may come into and pay over all moneys that may come int his hands as Screet Commissioner, as in thi

rdinance provided.

§ 17. All Ordinances or parts of Ordinan-ses in conflict herewith are hereby repealed, and this Ordinance shall take effect and be and this Ordinance shall take enect and be a force from and after its passage and ap-proval by the Mayor.

Passed the Gouncil April 24th, 1883, Approved by the Mayor April 25th, 1883, Attest: HENRY WARREN,

A. B. BAKER, Recorder.

## ORDINANCE NUMBER 15.

Pertaining to Obstructions in the Streets and on the Sidewalks of this

THE PROPLE OF THE CITY OF MCMINNVILLI

DO ORDAIN AS FOLLOWS: Section 1. That it shall be and is unlaw ful for any person or persons to obstruct or partially obstruct any street or sidewalk in the City of McMinnville, Yamhill County Oregon, by depositing or placing therein or hereon, or causing the same to be done, any wood, lumber, shingles, boards, boxes, hay traw, manure, wagons or implements of any tind or rubbish of any description, or any other obstruction whatever, except as herein

ofter provided, § 2 That any person or persons so ob-structing or partially obstructing any of the § 2 That any person or persons so ob-structing or partially obstructing any of the structs or sidewalks in said city for a longer period than twenty-four hours, unless by a special written permit from the street Com-missioner for a stated time, (but in no case-except by permit shall any sidewalk better itirely obstructed for any length of time,) shall be deemed guilty of a misdemeanor, and upon conviction thereof before the Re-corder shall be fined in the sum act less than two nor more than ten dollars. § 3 Any person or persons, their agents or tenants who refuse to remove, (according to the terms of the notice, after being not.

the terms of the notice, after being noticed in writing by the Marshal or street Com rissioner requiring the removal of said ob truction, within a time therein stated) and missioner requiring the removal of said obstruction, within a time therein stated) any obstruction as described in Section I of this ordinance from any street or sidewalk adjoining his or their property or property in their possession within the time in said notice required, shall be deemed guilty of a missdemeanor, and upon conviction before the Recorder shall be fined in the sum of not less than five nor more than twenty dollars.

3.4. All ordinances in conflict with this ordinance or any part thereof are hereby repealed and this ordinance shall take effect and be in force [from and after its passage and approved by the Mayor.

Passed the Council May 1st 1883.

Approved May 2d 1883.

HENRY WARREN.

Attest:

A. B. Baker, Recorder.

A. B. BARER, Recorder.

# A CARD

# To Whom it May Concern

McMINNVILLE, May 10th, 1883.

Be it herewith known that I have this day established a

One Price Cash Dry Goods and Clothing House,

and am receiving NEW GOODS in that line EVERY DAY, which are bought

# For Cash at Bedrock Prices.

The One Price CASH Dry Goods and Clothing House

Beg leave to inform the public that our business will be conducted upon the following systematic principles First, Cash Basis; Second, One Price to All.

All Goods are marked in Plain Figures. We shall keep only Good Goods, and sell them to you is Precisely what they are.

We keep NO Books [Except Cash Book.]

We do not propose to pay you the highest market price for your produce, but shall pay you

Real Value, and No More.

We believe in ADVERTISING to tell the people of this town and county what we are doing.

We have only to add that we intend to do a

# STRICT, HONEST, FAIR AND SQUARE BUSINESS

with everybody, and we think the proper TIME HAS COME to do away with the LOOSE CREDIT BUSINESS, which is

Ruinous to Farmer and Merchant, in the End.

We hope to receive the patronage of the public, which believe in doing business on a CASH BASIS. The One Price Cash Dry Goods and Clothing House,

H. FISHER, Proprietor.

Groceries Crockery, Fancy Goods will be closed out at extremely low figure

PEDIGREE:—Young Milton was sired by Old Milton, a half brother to Caledonia Chief, the fastest trotting stallion in Canada, and is pronounced by competent judges, coupled with public opinion, to be the best road and carriage stallion in Canada. He took the first prize at the Provincial Exhibition held in Hamilton, in 1872; first at Milton Spring Show, in 1872-73-74; first at Branton in 1873; second at Guelph Central Exhibition, in 1873; he took the first prize at Hamilton Central Fair in 1873, also the first prize and diploma for best horse of any age or class. He was sired by horse of any age or class. He was sired by How's Royal George, dam by old Harkaway, the Royal George, dam by old Harkaway, the George; dam of How's Royal was sired by the elebrated horse, Statesman: Fields' Royal George dam the celebrated Erin mare sired by Erin, he by Sir Henry, 2,297; G. D. by Grand Turk, bred by George McKinley, Oakville, C. W., owned by W. A. Fiilds & Co., of Buffalo, N. Y. Fields' Royal George was sired by old Royal George, he by Black Warrior, he by imported Tippo; old Royal George's dam by Blackwood, out of an English hunting mare, imported by an officer of the first Royals. How's oyal George trotted his mile in 2:35, under re weeks' training. Fields' Royal George otted his mile on the Buffalo course in 2:22

DESCRIPTION :- Young MILTON is a bleed bay, seven years old, sixteen hands high, weighs 1,300 pounds, has excellent style, and is a fine driver and unusual good worker. TERMS:—Insurance, \$10; season, \$7; single service, \$5. All care will be taken to prevent accidents, but no responsibility for such

responsibility for F. A. FLETCHER, A. E. CALKINS,

# The Fine Stallions

# BELMONT JAKE

BILLY REED

will make the season of 1883 at the following McMinnville, Mondays & Tuesdays; Sheridan, Wednesdays & Thursdays; Amity, Fridays and Saturdays.

Beginning April 1st and Ending July 1st.

We invite the public to examine our stock J. R. SAWYER.

### W. A. FENTON. Boot and Shoe Maker. SHERIDAN, OREGON.

The finest stock of Boots. Shoes, Rubbers, Etc., in Yamhill County

CHEAP FOR CASH. Boots and Shoots and Prepaired.

All work and goods warranted.

Sign of the Big Boot, Sheridan, Oregon.

31m3. Boots and Shoes manufactured to order and

# The Fine Stallion, THE VICTOR MOWER

Great Strength and Durability. The only Mower manufactured on the Pacific Coast.

Simple in Construction, Light Draft, No Side Draft or Weight on Horses' Necks.

Every farmer should examine the VICTOR before purchasing a Mower, as it has many points that make it SUPERIOR to other machines. I also have the Improved

## WALTER A. WOODS

Mower and Self Binder--Something entirely new. Missing bundles is of the past. Will run one horse lighter than other Self Binders. B. F. HARTMAN.

## AUCTION SALE OF VALUABLE REAL ESTATE

In the City of McMinnville!

On account of my contemplated departure for the Eastern States, and the settling up of my business, I will sell at Public Auction, without reserve, upon the premises at McMinn-ville, Yamhill County, Oregon, on Thursday, May 24th, 1883,

at 11 o'clock a. m., some of the Choicest Business and Lesidence Property in McMinnville ness and Kesidence Property in McMinnville, comprising three delightfully situated lots with residence and good well of water upon each lot, and some finely situated residence lots immediately east of the the above-described property. A nice Business Lot at the Devot. Also some of the finest residence property in the city, situated nirectly north of my present residence, and also the following described property, situated south of the Carine Creek. residence, and also the fullowing described property, situated south of the Cosine Creek, and lying east of and adjoining the rairoad line, in lots of one acre each. The last named property is admirably adapted for residence and gardening purposes, and is convenient to the new College. W. T. Newby will show the parties calling upon him in McMinnville, and a plot of the property can be seen and particulars had of the auctioneers, Gilman & Co., No. 42 First street, Portland. This property being some of the most desirable in McMinnville, the sale affords an excellent opportunity for parties desiring a home or for a good and profitable investment in a city where the value of real estate is rapidly improving: Title perfect.

TREMS OF SALE—Cash or bankable paper.
GILMAN & Co.,
Portland.
W. T, NEWBY,
McMinnell

# Farm Machinery!

Sappington & Laughlin NORTH YAMHILL.

Would call the attention of the Farmers of Yambill and Washington Counties, to the fact that they have the agency for some of the best makes of Farm Machinery, among which they may mention the

Deering Binder, Deering Mower. WARRIOR MOWER.

DODD'S HAY RAKES, The Westinghouse Thresher,

Plows, Harrows, In fact all kinds of Farm Machinery.

ALSO. Hardware, Crockeryware, Groceries, Etc.,

... at the ... Postoffice, North Yamhill-13-8tf.