

gages recorded in the Deed record and indexed; and many deeds are recorded in the Mortgage record and other books. Hundreds of mortgages and deeds are not indexed at all, and most difficult to trace up from the records.

We have notations of all these Errors.

Others annot find them. We have put hundreds of dollars hunting up these errors, and we can fully guarantee our work. J. D. VENATOR. Manager.

Lakeview Steam Laundry

MANY CHANGES IN EXPERT ADVISES TAXATION LAWS FALL SPRAYING

County Budget Must Be Published Before Tax Levy Is Made.

The levy of taxes for general state and county purposes must be made hereafter by the county court at its regular December term instead of in January as heretofore and for that pupose the additional term has been provided for in counties like Lake wherein six regular terms per year were prescribed in the past. Another important provision of the laws of 1913 is that the county court must make up in attendance a complete estimate of the amounts required for all purposes within the county and publish it at least twenty days, se'ting a day for a public hearing, at which all taxpayers will have a right to appear and discuss the items of the estimate. Another new law relating to taxes provides that to the county treasurer shall be the tax collector, except in the case of delinquent taxes, which is still made the duty of the sheriff to collect.

The principal new points are taken from the session laws of 1913, as follows:

Section 3661 .- The County Court of each county shall, at its terms in December in each year, estimate the amount of money to be raised for county purposes, and apportion amount of the State and School tax, and other taxes required by the law to be raised in its county, and such other taxes as it may in its discretion as authorized by law determine shall be raised, according to the valuation of the taxable property in the county for the year, and such determination shall be enter ed in its records.

Section 3626 .- For the purpose of raising revenues for county purposes the county court for each county in the state shall, in its December term in each year, levy a tax upon all taxable property in its county, which tax shall be sufficient in its amount to defray the expenses of the county. Section 3663 .- The county court shall, at its December term in each year, levy any other taxes which by law the county or county court or board of county commissioners is required to levy, and other taxes which it may determine to levy and which by law it is permitted to levy. Section 3667 .- Except as otherwise

provided by law, the county treasurer of each county shall be the tax collector thereof.

Section 3668 .- Before entering upon his duty as tax collector the county treasurer shall give a bond. signed by some responsible surety company, or some responsible surety or sureties as approved by the county court, conditioned for the faithful performance of amount as the county court shall direct, and such bond if signed by a surety company, shall be paid for by the county court. Such bond shall be additional and cumulative to the general bond given by the county treasurer, to which resort may be had in case of failure or default of his duties as tax collector if the bond described in this section be unenforceable or in-

Apple growers should spray their trees with the 6-6-50 Bordeau Mixture as suon as possile after the fruit is picked it they are to get the best protection from appletree anthracnose, according to the recommendations ot Professor H. S. Jackson, of the department of plant pathology, Oregon Agricultural College.

"Growers should begin to make preparations for the annual fall spraying for apple tree anthracnose," continued Professor Jackson, "Last season was an ideal one for the development of this disease, and in many orchards it seems to have increased, especially in orchards which were not sprayed last fall. It is important that the spray be applied as early as possible. If young orchards, not in bearing, are to be protected the spraying should not te delayed, but should be put on at once.

"Where the disease is very abundant and causing a great deal of damage, two sprayings should be put on, about three weeks apart. Where the disease is especially serious it is advisable to spray before the fruit is picked, making application before the fall rains if possible.

"While it is advisable to prune out the more seriously infected old branches before spraying, the spraying is the more important and should be given the preference. The pruning may then be done as soon as possible after the spraving. All affected branches should be removed from the orchard and burned as soon as out off, since they would be a source of infection if allowed to remain on the ground.

"So far as practical it is advisable to clean out the dead bark wherever cankers are formed, and if wounds are large to protect them with grafting wax or paint. It has been shown that bark in cankers my be a source of infection for three years. Its removal is further advisable as it offers protection to various insects, especially the wooly apjis, if allowed to remain on the tree.

"The development of very small cankers, if detected in the winter may often be prevented by shaving off the thin outer layer of bark. This will allow the cankers to dry out and will to a large extent prevent the formation of sores in the fall. This method is practical only on very young trees, and in any case should be considered merely supplementary to spraying."

Decreasing Saloons

New Era: Last week we mentioned the fact that the saloon license of Sunfrank & Warner had been transferred to B. F. Lynip. Yesterday Mr. Lynip appeared before the town trustees, and requested that the said license te cancelled, and that the number of saloons in Alturas be limited to eight. After discussion, the



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aufficient.

Page 548 and 9:

Section 1.-It shall be unlawful for any tax to be levied, proposed or adopted, for any county, unless an estimate shall have first been made of the amount of money proposed to be raised by taxation for the ensuing year and such estimate published, and opportunity for a full and complete discussion thereof allowed in the manner hereinafter provided for. The estimates herein showing under separate heads the amount required for each department of county government, county office, or county officer, for each county improvement, the maintenance of each county building, structure or institution, for the salary of each county officer or employee, including those whose salaries shall be fixed by the statute.

Section 2 .- The estimates required, together with notice of the time and place at which such estimates may be discussed, with the county court, shall be published at least twice prior to the appointed time for such proposed meeting in the official county paper: provided that the first publication shall not be less than 20 days nor the second not less than 10 days prior to such meeting: and provided forther, that there shall also be published with the itemized statement of the proposed tax levied by the county court a statement showing the total fall taxes for the ensuing year levied by any road district or school district, city town, municipal city, port or other tax-levying authority within its jurisdiction. Section 3 .- It shall be the duty of the county court to meet at the time and place designated in said notice, when and where any taxpayer subject to such tax levy when made shall be heard in favor of or against any proposed tax levy.

SUBSURIBE FOR THE EXAMINER | retary Lane.

the present saloon lice.ses non-transferable and that as the present holders may go out of business no new license will be granted, until the number of saloons in Alturas shall be reduced to four.

Ruling Helps Pupils

Superintendent of Public Instruction Churchill has made a ruling which will allow pupils in the sixth grades to take the eighth grade examination in physiology at the May examination, and pupils in the seventh grades to take the examination in geography. The present course of study, prescribes that physiology shall be taught in the sixth grade and geography in the seventh. The result has been that, when the eighth grade pupils took the eighth grade examinations, a review was made necessary in these two subjects, involving work on pupils and teachers. Under the ruling now promulgated, the pupils in these grades will, upon passing in these subjects in the eighth grade examinations, be given credit, and they will not be required to be examined in them when they take the regular examination.

Lane Favors West

Westerners will read with delight and satisfaction of Secretary Lane's interest in this part of the United States. The Secretary of Interior has just returned to Washington atter making an extensive trip over the Pacific Coast. Upon his return he said :

"The government could expend profitably in ten years one hundred millions of dollars in reclaiming arid, semi-arid and swamp lands located in that part of the country west of the Missouri river. The lands, once reclaimed, could be divided into farms of from 30 to 60 acres, every one of which would be taken promptly."

It has been so long since a secretary of the interior thought enough of this section of the country to even pay it a visit that it is retreshing to find one at last that has really developed an interest and one who will labor for its development, as doubtless will Sec-

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