

Only ONE Week More of Clearance Sale.

Bargains in CLOTHING, SHOES, Rubber Goods, Underwear, etc.

The Low Prices will Surprise. Don't Loos this chance.

The Big Store with the Little Prices. **COHN & CO., the Leading Merchants.**

THE ROAD FUNDS.
How and in what Manner They shall be Apportioned.

In the new road supervisor law came into effect there appears to be some impression that the road tax collected in each road district can only be expended upon road work in that district and in no other. This is not the case, however, nor is it in accord with the ideas of those who have given legal opinion, for in construing the actual meaning of the act they state the law allows the county court plenty of latitude how the road funds shall be apportioned. Perhaps, by reading the law, some will coincide with this view while others may put a different construction upon it, so we think it best to publish the act, which is as follows:

In making such estimate and assessment, the supervisor shall proceed as follows:

1. He shall apportion the labor to be performed in his road district to the valuation of taxable property owned therein, the ratio of one day's work for each and every one thousand dollars assessed for state and county purposes the last preceding year; provided, that any person may, in lieu of each day's work to be performed according to this chapter, pay into the hands of the supervisor the sum of one dollar and fifty cents, to be expended for labor or material on the public roads in the district where the said property so taxed is located.

2. He shall assess two days' work to be performed by each male between twenty-one and fifty years of age, except persons who are a public charge or are too infirm to perform labor. Every such male actually in said district shall be subject to such tax at any time from the first day of February of each year to the first day of the following February, and the supervisor may at any time assess such tax and collect the same; and the presumption shall be conclusive that said road tax has not been worked or paid unless such person so assessed show a receipt for road tax or road work for the same year, either in the same or another district or state; and if an action be brought against any one for said personal road tax, and he should, after the bringing of said action, produce a receipt for the same, having failed to produce a receipt before said action was brought, the costs of such action shall be taxed to him and enforced as a judgment for a fine in a criminal action.

3. He shall call out and have performed two thirds of the total road work in his district as may be assessed in the manner provided in this section, upon the public roads in his district before the first day of April following unless the county court shall extend the time for performing said labor.

4. Providing that in any county of this state the county court of such county at the time of levying taxes for county purposes may, in the judgment of the county court it is for the best interest of the county, levy a tax upon all the taxable property in the county, not to exceed five mills upon the dollar, and in addition thereto a poll tax of two dollars be assessed upon every person who shall be liable to pay a state poll tax, which taxes shall be collected with and at the same time and in the same manner as county taxes shall be collected, and shall be paid into the county treasury, and shall be kept as a separate fund to be known as the road fund, and shall be used for the purpose of laying out, opening, making, and repairing county roads, and building and repairing bridges; and no other tax or other taxes for the purpose in this section mentioned shall be levied or collected except that the county court may order bridges built or repaired out of the general fund. Such county court shall apportion the taxes so collected among the several road districts in the county, having due regard to the amount of taxes collected in the several road districts, to the condition of the roads, the necessity for repairs, and to the amount of travel thereon. The county clerk shall thereupon notify the road supervisor in each of the road districts in his county of the amount of the road fund set apart for the use of his road district for opening, making, and repairing county roads and building bridges in his road district; and such supervisor shall direct and super-

vide the expenditure of such amount of the road fund so set apart for the purpose herein named, and certify his accounts for labor performed or material furnished to the county court; and if the county court approves the same, it shall order warrants on the county treasurer in favor of the person performing such labor or furnishing such material payable out of the fund to the credit of such road district and until such fund is exhausted; provided, that in counties having a road-master, the money shall be expended under his supervision.

6. Provided further, that in counties having a county road master, no road shall hereafter be located until a report as to the advisability or practicability of such proposed road is first made and filed by such road-master.

School Report.

The following is a report of the Beaver school for the month ending February 9th, 1900:

Number of scholars enrolled, 30.
Average attendance during the month, 25.

The following are the names of those who were not absent during the month: Guy Bunn, Lena Bunn, Myron Armstrong, Philip West, Florence Dollard, and Dealey Saling.

LENA WOLF, Teacher.

NETARTS.

Mr. C. P. Albert, of the Netarts Bay Lumber Co., left for San Francisco the latter part of the week.

Captain Geo. Hunt, of Cape Meares Light-house, had a brother from Illinois, make him a visit.

Mrs. C. E. Lederer, who has been sick for the past month, is very low at the present writing.

A. W. Phelps, of Long Prairie, is at Netarts, helping to take care of his mother, who is very sick and there is not much hope of her recovery.

Mr. R. Eichinger returned home from Kansas and Missouri, where he has been for the past two months. He brings two of his little grandchildren with him, their parents having recently died.

Mrs. E. West is quite sick at the present time.

Mrs. D. R. Hurlbut went to Tillamook to visit with her daughters, Mrs. Bunn and Mrs. Shaw.

HOBSONVILLE.

The new sidewalk on Sawdust avenue is almost complete.

Mr. Biggs was down from Miami Saturday, and remained till Monday.

Mrs. Sutton was quite sick last week.

Miss Stella Canfield and Miss Mina Ripley went over to Garibaldi one day last week.

Miss Pearl York, of Garibaldi, visited Mrs. J. E. Roach last Thursday.

Mr. J. E. Sibley and Mr. Geo. Alendroff went to Tillamook Saturday and returned Sunday.

Mr. and Mrs. Gus Nelson went to Tillamook Saturday. Mr. Nelson returned Sunday, while Mrs. Nelson remained visiting with her parents, returning Tuesday.

John Nelson went to Tillamook Saturday.

WILSON RIVER.

We learn that W. H. Keefe intends having a public sale before long.

For a dish of ice cream call in and Hostess Morton will only be too glad to supply your wants.

The settlers are busy fixing up their fences. By the way, we do not mean political fences.

Carpenter Oliver is laying the foundation of Mr. Young's prospective house.

Several of the dairymen of Wilson river were over on Long Prairie and purchased some much stock of Mr. Owens.

The dairymen up Wilson river would be able to haul their milk to the cheese factory if the present road could be opened up and some work done on the same.

Andrew Anderson intends dairying on a larger scale the coming season than heretofore. He has leased County Clerk Mason's ranch and stock.

Messrs. Hans Heisel and John Erickson have each a large windmill on their re-

spective ranches. The mills were transported from San Francisco.

Miss Florence Freeman has been sick with scarlet fever but is now on the way to recovery.

The Swedish Baptist minister, Rev. G. A. Osbrink, arrived from Portland on last week's boat and will conduct services in this neighborhood until the next boat leaves and perhaps longer.

Mr. and Mrs. O. Johnson, from Trask river, visited at C. A. Svenson's.

EMMA.

Harry Chitwood went out to the valley last week.

Sam Bauer is having more slashing done on his claim.

O. O. Johnson and Erickson is doing some slashing for John Westenderger.

P. W. Ryan went out to Willamina on business.

Our school commenced Monday with Miss Bosley, of Neskowin, as teacher. F. C. Varner and wife started for Sherwood on the 4th inst. to see their daughter, who was very sick, but arrived there shortly after her death, and when they returned home they had sad hearts, but have the sympathy of all their neighbors in their sad bereavement.

BARNEGAT.

Captain Hunt, of Cape Meares, also George Elliott, of the Sandspit, went to the hub Wednesday.

Miss Clara Biggs went to the city last week and returned home Friday, Miss Alvie Biggs accompanying her.

A. W. Quick has returned here, where he is engaged in logging.

James Wilson and family left for their home on the Wilson river on Thursday.

F. N. Elliott and son are visiting with Sunday morning, February 18, from Modder River.

"Our sudden appearance seems to have astounded the enemy and thrown them into a panic. All their positions were hurriedly evacuated, and the big guns at Magersfontein and Kimberly were left behind.

General Cronje moved his transport, consisting of many hundred wagons, along a bank of kopjes north of Modder, toward Koffyfontein. It got past our mounted infantry, but, owing to weariness, had to stop. Thereupon, our artillery opened fire upon it. The main body of the Boer force kept up a running fight the whole day vainly trying to escape.

"Each time their advance guard sought to move off, our mounted infantry galloped around and checked them. We never attempted to stop their main movement, contenting ourselves with trying to check them.

"Their position at Koffyfontein is said to be very strong. They entertain a wholesome dread of 10,000 cavalry moving more quickly than they do themselves. We hope to be in Bloemfontein shortly.

The Daily News has another dispatch from Modder River military camp dated Sunday morning which says:

"At dawn on Friday the Boers were observed moving wagons along the kopjes toward Koffyfontein. Our mounted infantry was sent out from Klip drift, but were driven back, and the enemy's wagons passed.

General Knox's Twelfth brigade, however, quickly attacked the enemy's main body, and severe fighting went on all day over the line which was very extended. The enemy making a desperate attempt finally escaped, owing to the serpentine bend of the river. The mounted infantry suffered from the trying flanking movement. Our force has now been reinforced."

The correspondent of the Times at Modder River, writing yesterday, says: "General Cronje's army of 10,000 men, with 1000 wagons, is in full retreat toward Bloemfontein, hotly pursued by General Kelly-Ketny. It will probably be a rearguard fight all the way to Bloemfontein. Our cavalry has already returned from Kimberly to join in the pursuit."

LONDON, Feb. 20.—The queen, prior to leaving Osborne house this morning, on her return to Windsor, inspected the Fourth battalion of Lincolnshire militia. Her majesty announced, with a gratified smile, that good news had been received this morning from the seat of war. An-

other account says the queen specified that the good news was from Ladysmith.

The Relief of Kimberly. CAPE TOWN, Feb. 19.—Repairs to the railway have sufficiently advanced to enable the dispatch tonight of the first train to Kimberly, laden with coal. After that the military requirements will be the first consideration; second, food-stuffs, and then passengers, which latter train it is anticipated will start on Wednesday or Thursday.

LONDON, Feb. 20.—The war office has issued a dispatch from Lord Roberts, the main importance of which is the fact that it is dated Paardeberg, 7:05 P. M. Monday. Paardeberg is 30 miles east of Jacobsdal. The dispatch announces that the railroad to Kimberly is open and that General Methuen will proceed there with reinforcements for them forthwith, and large supplies will be forwarded to the town.

KIMBERLY, Sunday, Feb. 18.—The country is all free around Kimberly. The Boers have evacuated Dronfields, Saltpan, Spietfontein and Sholtz Nek. Another 12-pounder, with ammunition, was captured, as was also their lager at Dronfields, which was abandoned on Friday night.

Rails are being laid to the Modder river. Several herds of cattle have been captured.

Cecil Rhodes is in excellent spirits.

The Captured British Convoy. LOURINCO MARQUES, Feb. 19.—It appears from advices received here that the loot captured by the burghers yesterday near Koffyfontein included over 3000 head of cattle and a number of wagons, 15 of which were loaded with provisions intended for the relief of Kimberly. A number of prisoners were also taken. Heavy fighting is reported to-day around Kimberly, where General Cronje is said to be holding his own.

Ri mor of Mafeking's Relief. CAPE TOWN, Feb. 19.—A dispatch from Mazeru says that large forces are being sent from the Transvaal to the Free State under prominent generals. It says also that the Free State is making desperate efforts to collect an army to face the British at Koffyfontein. An official proclamation orders out all male inhabitants between the ages of 16 and 60, and enthusiasts declare that every one up to the age of 100 must go. Typhoid fever is said to be playing havoc among the Boers at Colesberg. At Kimberly a report is current that Mafeking has been relieved, but the Boers are trying to conceal the information.

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DISPATCH FROM BULLER. Boers Driven Back, by a Sharp Attack, Across the Tugela. LONDON, Feb. 19.—The war office has received the following dispatch from General Buller:

"Cheveley Camp, Feb. 19.—I yesterday moved around the enemy's flank. The Queens, who had bivouacked on the northern slope of Cingolo, crossed the nek, and, supported by the rest of the Second brigade, under Hiidyard, assaulted and took the southern end of Monte Cristo. The Fourth brigade, on the left or western slope, and the Welsh fusiliers, supported by the rest of the Sixth brigade, assaulted the eastern flank of the enemy's position, while the Second brigade of cavalry, on the extreme right, watched the eastern slopes of Monte Cristo and drove back those of the enemy who attempted to escape there from our artillery fire.

"Assaulted by heavy artillery fire on their front and flank, and attacked on their flank and rear, the enemy made but slight resistance, abandoned their strong positions, and were driven across the Tugela. I have taken several camps, a wagonload of ammunition, several wagons of stores and supplies, and a few prisoners. The weather is intensely hot, and the ground traversed was exceedingly difficult, but the energy and dash of the troops has been very pleasant to see.

BOERS RETREAT.

Robert and his Army in the Free State--Kimberly and Mafeking are Relieved.

General Roberts, with the bulk of the British army operating against the Boers, has succeeded in entering the Free State and has made the first step in his advance toward Bloemfontein. General French has turned the Boer line, and with some 20,000 men, has seized a crossing of the Modder river, to the east of Jacobsdal, thus placing himself between Cronje's army and the capital of the Orange Free State. Reinforcements are being hurried up to him. The main Boer army in that section has not yet been encountered, but a great battle is imminent.

As shown by the dispatches of Lord Roberts to the war office, the forward movement began Monday, when Colonel Hannay set out with a brigade of mounted infantry from Ramah, on the Riet, eight miles from Jacobsdal, the Boer supply base.

Monday General French, with the cavalry division, seized the crossing of the Riet river at Dekil's drift south of Jacobsdal, and 18 miles east of Honey Nest kloof. He skirmished with the Boers and cleared the way for 20,000 infantry, who followed across.

Tuesday, with his three cavalry brigades and the horse artillery, General French rode to the Modder river, a distance of 25 miles, and took three fords with high ground beyond the river, and five Boer camps. He had a few casualties in brushes with the Boer horse.

Newspaper Reports.

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the gunners, under all times, was remarkable. The accurate fire of the naval guns from Cheveley was a great assistance. Our casualties are not, I think, many."

Charged With Murder.

MANILA, Feb. 20.—A military commission meets at Calamba tomorrow to try the Filipino members of the guerrilla band which attacked a squad of Americans on February 2, killing a corporal. The charges are murder and assault with intent to kill. The case is important as foreshadowing the policy of treating guerrillas and bandits. It is supposed one reason which has hitherto deterred the American authorities from adopting this policy is that the insurgents have more than fifty American prisoners and may retaliate.

At Cohn & Co.'s Corner.

Bring your 5-gal. oil can and get it for \$1.

New onion sets and grass seeds. Choice hams 12½c. Bring us your butter and eggs; we want them.

Our clearance sale has been a complete success, and our buyer goes to San Francisco next week to buy one of the largest and finest stocks of goods that was ever brought to the city.

If you are not using our "Golden Rod" flour you are not making the best bread that flour can make. Ask Frank Wheeler about it.

All kinds of grain and feed at present.

George C. Brownell is doing Clackamas county thoroughly, and expects to have a solid delegation back of him in congressional convention.

The Ashland Tidings says that the cartoonist, Homer Davenport, only a few years ago, was a fireman on a locomotive of the Oregonian branch of the Southern Pacific system.

The largest damage suit in the history of Clatsop county was filed in the circuit court, by John Pentilla, against Clatsop Mill Company, to recover \$20,114. The complaint states that January 24, 1900, while the plaintiff was operating a saw in the defendant's mill, he met with an accident which caused him to lose an arm. This, it is alleged, was occasioned through the negligence of the defendant in not keeping its machinery in good order. The plaintiff, therefore, asks for a judgment in the sum of \$20,114. Of this amount, \$20,000 is for injuries sustained, \$100 for doctor's fees, and \$14 for attendance in the hospital.

A North Columbus woman has a charming little daughter who is very indiscreet. The other day in the midst of a reception the little girl cried on account of the toothache. Her mother tried to console her.

"There, my darling, don't cry. Your toothache will pass away."

"How will it go away?" replied little Edith, her voice broken with sobs. "I can't take my teeth out like you can, mamma."

"Remember, Deborah," said Mrs. Gumwell, "when dinner is ready you must come to the parlor door and say 'dinner is served.' That is the way they do in good society."

Half an hour later Deborah appeared at the proper door and called out in a shrill far reaching voice:

"Dinner is served. That's the way they do in good society."

The rich man's yacht was plowing nobly through the gulf. "See," cried one of the ladies, leveling her glass on a distant object. "What is that strange brown streak moving to the south?"

"Maybe it's a sea serpent!" gasped the tall brunette.

"Perhaps some chocolate-laden ship has just foundered," ventured the guest who loves mystery.

"Some submarine volcano," said the scientific gentleman.

Just then Sam, the waiter, appeared on deck. Sam used to carry everything before him like a Clark street eating house.

"Ladies and gentlemen," he said, "you're all wrong. Dat is the old Chicago ribber. The new one jest pushed it down out ob the way."