



TROUBLE WITH THE EYES

Is often caused by carelessness and neglect. The use of glasses fitted by

Herman W. Barr, S. O.

With the aid of modern scientific instruments will relieve present and prevent future difficulties. We make no charges for testing the sight. If it is found deficient we can supply the proper glasses correctly made at a reasonable price.

When visiting our store do not neglect to examine the periscopes, an instrument for viewing pictures at Barr's Jewelry Store, 118 State street.

Walter Morley

Dealer in all kinds of

Woven Wire Fencing

Smooth wire, pickets, and shingles. Send for circulars.

NO. 59 STATE STREET, SALEM, OREGON.

THE STATE LOSES

MARION COUNTY SECURES A VERDICT IN SUPREME COURT.

In the Action Brought to Collect the Interest on Delinquent State Taxes—Other Decisions.

In the supreme court, yesterday, seven cases, heretofore argued on appeal, were decided. The most interesting and important of these cases was that of the State of Oregon, appellant, vs. Marion county, respondent, an appeal from the judgment of Hon. Geo. H. Burnett, judge of the state circuit court for Marion county. The case is better known as the delinquent state taxes being involved, and it was decided in favor of the respondent, Marion county, the decision of the lower court being upheld. The opinion in the case was written by Associate Justice R. S. Bean, and is as follows: "This is an action to recover interest upon state taxes apportioned to the defendant county for the years 1895, 1896 and 1897, for the time they remained unpaid after the first day of March of the succeeding year. The case was tried upon a stipulation of facts, from which it appears that the county assessment roll for the year 1895 was placed in the hands of the sheriff, for the collection of the taxes in March, 1896, which was the earliest date possible, and that as fast as the taxes were collected they were paid by the sheriff to the treasurer, and by such officer immediately paid over to the plaintiff until the whole amount of the state tax was paid, and it is agreed that the facts are substantially the same for the years 1896 and 1897. The court below held that the plaintiff could not recover interest on the delinquent payments, because it was impossible for the defendant to collect the money within the time required by the law then in force. Section 2813 of the statute, at the time this cause of action accrued, provided that, on or before the first Monday of February in each year, the county treasurers of certain counties—including Marion—should pay to the state treasurer the amount of the state taxes

charged to their respective counties, out of the first moneys collected and paid into the county treasury. And section 2790, as amended in 1893, (laws of 1893, p. 47) provides that, if any county shall fail to pay its entire tax within thirty days from the date prescribed in section 2813, the unpaid balance shall become delinquent and the county shall pay interest thereon from such date until paid. At the time of the enactment of section 2813, the law required the tax levy to be made by the county court at its September term in each year, and the county clerk, within fifteen days thereafter, to deliver to the sheriff a transcript of the assessment roll, with a warrant attached commanding him to collect the taxes charged thereon. Title 4, ch. 53, laws 1864. The sheriff, therefore, had four months at least in which to collect sufficient money with which to pay the state tax before it became delinquent. Since that time the revenue law has been so modified and changed by the amendment of particular sections, apparently without regard to other provisions of the law, that it is now impossible for the assessment roll to reach the hands of the sheriff before the 15th of February, and, therefore, in the very nature of things, he is unable to collect any money out of which the state taxes are to be paid, prior to the time they become due under section 2813.

"Thus in 1891 the legislature created a state board of equalization, and required it to assemble at the state capitol on the first Tuesday in December and remain in session not more than thirty days. Within five days after its adjournment, the secretary of state was required by the act (since repealed) to report the action of the board to the several county clerks, and they were required to add to or deduct from each tract or lot of real property and each piece of personal property the required per centum on the valuation thereof as it stood after being equalized by the county court. Under this law, it was impossible for the county clerk to complete assessment roll until late in January, if, indeed, by that time. But in 1893, after the passage of the law requiring the counties to pay interest on delinquent state taxes, and at the same session, the legislature passed an act to secure a more convenient mode of assessments and of collecting and paying taxes, and to amend section 2794 of the statute (laws 1893, p. 116) which provides that all taxes, levied by the school districts, incorporated towns or cities, shall be upon the valuation of the property as shown by the county assessment roll. And it is made the duty of each school district, incorporated town or city, to notify the clerk of the county court of the tax levied by it on or before the first day of February in each year, and after all such notices have been received it is made the duty of the county clerk to extend the tax so levied upon the tax roll, and it shall be collected by the same officer, in the same manner, and at the same time that the taxes for county purposes are collected. By section 2794, as so amended, it is made the duty of the county clerk of each county, within fifteen days after the apportionment of the taxes, to make a certificate of the several amounts apportioned to be assessed upon the taxable property in his county for the state, county, general and special school, military, university, and town, city or other purposes, and deliver the same to the sheriff, together with a warrant commanding him to collect such taxes and turn over the money on or before the first Monday of April next ensuing; Laws 1893, p. 116.

"It is manifest from these several provisions of the law that it is a physical impossibility for the tax roll to be prepared and the taxes extended thereon until after the first day of February, of each year, and, therefore, it is impossible for the sheriff to collect any money prior to that time out of which the state tax can be paid. Section 2813, as originally enacted, contemplated that the county should have a reasonable time after the completion of the assessment roll and its delivery to the sheriff to collect the money with which to pay the state taxes, and while it is, perhaps, competent for the legislature to require the counties to pay their portion of the state tax on or before a certain fixed time, without regard to the collection thereof, it was evidently not the purpose or intent of that section to require them to do so. At the time it was passed the counties had ample time in which to make the collection, and it provides that the payment shall be made out of the first moneys collected. The legislature, by subsequently changing and amending the law so that it was impossible for the counties to make collection within the time specified, rendered the requirements of section 2813, before the amendment of 1893 (laws of 1893, p. 85) in this regard nugatory, and the state ought not, therefore, to be permitted to insist that the counties shall pay interest because of a default which it was impossible for them to avoid on account of the action of the state itself.

THE WIDOW NAMED

ESTATE OF A. L. TOMPKINS, DECEASED, IN PROBATE COURT.

Property Goes to the Heirs-at-Law, and Mrs. Tompkins Is to Administer the Same.

Mrs. Vianna L. Tompkins, widow of the late Abraham L. Tompkins, deceased, yesterday petitioned the probate court for letters of administration. The petitioner states that Abraham L. Tompkins died in Marion county on December 23, 1899, at the age of 45 years; that he left an estate valued at \$750; that he left no will, and the property therefore goes to the heirs-at-law, who are:

Mrs. Vianna Tompkins, widow, aged 39 years, residing in Marion county. W. H. Tompkins, son, 8, Marion county. Birdie L. Tompkins, son, 5, Marion county. Jessie E. Tompkins, daughter, 1, Marion county.

Judge G. P. Terrell granted the prayer of the petitioner, naming the widow as administratrix of the estate, fixing her bond at \$1,500.

John F. Daws, executor of the last will and testament of Henry Daws, deceased, filed his final account in the probate court, and the date for hearing the same was fixed for March 15th, at 11 a. m.

AN AGED LADY'S DEMISE.

Mrs. P. F. Clark, of Zena, Passed Away on Sunday—The Funeral Services Were Held Yesterday.

Mrs. P. F. Clark, died at the farm residence near Zena, Polk county, on Sunday morning, January 27th. She was a native of Tennessee, having been born in 1830, and lived a part of her childhood in Green county, Illinois, and afterward moved with her parents to Lawrence county, Missouri, where, in 1852, she was married to P. J. Clark. During the civil war she cared for the children, doing her own work, while her husband, Captain Clark, engaged in the defense of the Union. In 1874 they drove across the plains, settling on a farm near Zena.

Mrs. Clark suffered a stroke of paralysis about twelve years ago, grew slightly better at first, but finally became worse until her death. She leaves a husband and the following three children to mourn her departure: Mrs. Henrietta C. Gibson, residing in Eastern Washington; Miss Adda Clark, a teacher in the Oregon City public schools, and John F. Clark, an attorney in Oregon City. A former daughter, Mrs. Margaret E. Cochran, recently died at her home in Eastern Washington.

The funeral services took place yesterday (Monday) in the church at Zena in the presence of a large and sympathetic audience of neighbors and friends. She was buried in the adjoining cemetery. "A faithful Christian mother and wife has passed her allotted time patiently, and entered her promised rest," said a friend of the family in speaking of the deceased.

A DEBATING CONTEST.

Editor Staatsman: On last Saturday evening, according to previous arrangement, the Hayesville debating society and the Red Men's Lyceum met for a friendly discussion of the woman's rights question in the gymnasium hall at Chemawa.

The evening being pleasant, a goodly number assembled to witness the oratorical combat. The first part of the evening was devoted to a half hour literary program from each of the societies, consisting of vocal and instrumental music on violin and piano, recitations, select readings, etc. Both societies were ably represented, and each number was heartily enjoyed.

Each society then chose a judge, and these two judges selected a third. Mr. Overman, Mr. Powers and Miss Dosey formed the trio who were to decide the momentous question.

Dr. Clark, the chairman of the evening, then announced the speakers giving each fifteen minutes of time. Mr. Reynolds of Hayesville led the affirmative, giving instances where women had bettered the condition of affairs by having a say in the government. He was followed by Mr. Thomas of Chemawa, with a well written essay on man's superiority in handling the ballot. Mr. Westley, "the pioneer school director of Hayesville," then told how the school had benefited by allowing the women of Oregon to vote. Mr. Decker replied to this in quite an eloquent manner. Mr. Davis of the affirmative made a bold stand for women's as well as girls' rights in saying they were the equal of their lords. Mr. Gillis, president of the Red Men's Lyceum, made a plea that had woman the ballot she could not go to war or perform the duties expected of all citizens. Mr. Cleveland, the Demosthenes of the Woods, then poured in a volley that seemed to smite the argument of the previous speaker. Mr. Wolland in defending his side spoke of "Taxation without Representation." The two leaders then summed up the argument and left their fate in the hands of the honorable judges.

Two judges rendered affirmative and one negative, and the exercises of the evening were pronounced closed. All went home pleased and with a better knowledge of how to vote on the amendment to the constitution in the coming June election.

EYE WITNESS.

It has been demonstrated repeatedly in every state in the Union and in many foreign countries that Chamberlain's Cough Remedy is a certain preventive and cure for croup. It has become the universal remedy for that disease. M. V. Fisher of Liberty, Va., only repeats what has been said around the globe when he writes: "I have used Chamberlain's Cough Remedy in my family for several years and always with perfect success. We believe that it is not only the best cough remedy, but that it is a sure cure for croup. It has saved the lives of our children a number of times." This remedy is for sale by F. G. Haas, druggist, No. 96 State street, Salem.

THE WAR VETERANS

MET TO PREPARE FOR CORPORAL HIBBARD'S FUNERAL.

All Arrangements Made by Worrick Camp Last Evening—Lieutenant Murphy Has Charge.

Worrick Camp of the Spanish-American War Veterans Association, held a special meeting at the city hall armory last evening, for the purpose of making preparations for the reception and burial of the remains of their late comrade, Corporal Hal G. Hibbard.

A large crowd of the old comrades-in-arms of the gallant young soldier, who died in Manila, were present, and arrangements were completed, as far as possible at this time, to give a military funeral to their deceased comrade. Lieut. Chas. A. Murphy was given charge of the funeral, and four pallbearers were chosen, to act with two to be selected by the Willamette University authorities. A guard of honor and firing squad was also selected, and the veterans chosen for this duty will meet the remains at the passenger depot, escort them up town, where they will be placed in some suitable building and the guard will remain with the casket until the funeral is held. The guard will accompany the remains to the cemetery, and at the burial will give the last honors to their dead comrade, by firing three volleys over his grave.

Bugler Elwood Clark, now residing in Corvallis, will be present, and Chaplain W. S. Gilbert, of Portland, has signified his intention to attend the funeral.

The pall-bearers chosen by the camp are: R. W. Terrell, A. M. Southwick, G. W. Jones and J. Rex Byars. The guard of honor and firing squad consists of the following: J. P. Aitken, C. C. Savage, O. J. Hull, Fred Peterson, E. R. Colvin, Edward Fane, George Litchfield, S. A. McWhaine, W. L. Batchelor, John Armstrong, L. B. Davis, H. K. Hall and Charles Bort.

King L. Hibbard, father of the deceased Corporal H. G. Hibbard, received a letter from his brother in San Francisco, yesterday, stating that the remains of their deceased relative had been brought ashore on Saturday, but it was impossible to state at this time how soon the casket, containing the precious body, would be sent to Salem. Due notice will be given when the remains are forwarded.

"Self Preservation"

Is the first law of nature. For this reason everybody who is ill desires to become well. Those who have impure or impoverished blood turn to Hood's Sarsaparilla, because they know it will purify and purify their blood and give them good health. To take this medicine of the first appearance of impure blood is an important step toward self preservation.

HOOD'S PILLS cure sick headache, indigestion.

PENSION INCREASED.—The family of the late Captain L. P. Adams, whose decease occurred on the 20th inst., were yesterday notified by the pension department, that the pension allowance of the deceased had been increased from \$24 to \$72 per month, the increase to date from October 26th.

A Monster Devil Fish

Destroying its victim, is a type of constipation. The power of this murderous malady is felt on organs and nerves and muscles and brain. There's no health till it's overcome. But Dr. King's New Life Pills are a safe and certain cure. Best in the world for Stomach, Liver, Kidneys and Bowels. Only 25 cents at Dr. Stone's drug stores.

TODAY'S DISPATCHES REPORT

The unveiling of Webster's statue at Washington, D. C., and it is a BRONZE STATUE; no mossy, cracking, scabby stone in their. All well posted, intelligent persons use bronze for monuments and markers for their dear departed. At one time the ignorant carried stones in one end of the sack to balance the corn when they went to mill. Now one does it now. Will you persist in your ignorance and desecrate your dear ones' graves with NASTY, DIRTY, MOSSY MONUMENTS? Look in any cemetery for the truth whereof we speak. T. B. Wait, of 130 State st., sells the bronze. Call on him, and he will show you 700 designs to select from, and the bronze that has stood fourteen years in Salem cemeteries as clean as the day they were erected. dit-wat.

Cold Steel Or Death.

There is but one small chance to save your life and that is through an operation. This was the awful prospect set before Mrs. I. B. Hunt, of Lime Ridge, Wis., by her doctor after vainly trying to cure her of a frightful case of stomachic trouble and yellow jaundice. He didn't count on the marvellous power of Electric Bitters to cure Stomach and Liver troubles, but she heard of it, took seven bottles, was wholly cured, avoided surgeon's knife, now weighs more and feels better than ever. It's positively guaranteed to cure Stomach, Liver and Kidney troubles and never disappoints. Price 50c at Dr. Stone's drug stores.

AMERICA AT PARIS.

Chicago, Jan. 29.—The last of the parts of the wrought-iron facade which is to surround the mines and metallurgy exhibits in the American department at the Paris exposition will be shipped from Chicago this evening from the foundry where the inclosure has been in course of manufacture for three months past. One section has been put up for the inspection of Commissioner Peck, and was pronounced satisfactory. The facade will be in position within a few weeks after its arrival. The work has a strong artistic flavor, being emblematic of the industries it proclaims, and distinctively American in its handling. Twice-a-week Statesman, \$1 a year.

ITCHING LIMBS

And All Forms of Itching, Scaly Humors Are Instantly Relieved and Speedily Cured by CUTICURA.



The itching and burning I suffered in my feet and limbs for three years were terrible. At night they were worse and would keep me awake a greater part of the night. I consulted doctor after doctor, as I was travelling on the road most of my time, also one of our city doctors. None of the doctors knew what the trouble was. I got a lot of the different samples of the medicines I had been using. I found them of so many different kinds that I concluded that I would have to go to a Cincinnati hospital before I would get relief. I had frequently been urged to try CUTICURA REMEDIES, but I had no faith in them. My wife finally prevailed upon me to try them. Presto! What a change! I am now cured, and it is a permanent cure. I feel like kicking some doctor or myself for suffering three years when I could have used CUTICURA REMEDIES.

H. JENKINS, Middleboro, Ky.

Use only CUTICURA SOAP for baby's skin, scalp, and hair. It is not only the purest, sweetest, and most refreshing of nursery soaps, but it contains delicate, unobtrusive properties, obtained from CUTICURA, the great skin cure, which preserve, purify, and beautify the skin, scalp, and hair, and prevent simple skin blemishes from becoming serious. For distressing heat rashes, chafings, inflammations, and eruptions, for crusty, itching irritations of the scalp, with dry, thin, and falling hair, for red, rough hands, and shapeless nails, and simple infantile humors, it is absolutely indispensable.

COMPLETE TREATMENT \$1.25

Consisting of CUTICURA SOAP (25c.), to cleanse the skin of crusts and scales and soften the thickened cuticle, CUTICURA Ointment (50c.), to instantly allay itching, irritation, and inflammation, and soothe and heal, and CUTICURA RESOLVENT (50c.), to cool and cleanse the blood, is often sufficient to cure the most torturing, disfiguring skin, scalp, and blood humors, rashes, and irritations with loss of hair when physicians, hospitals with all else fail. Sold throughout the world. POTTER, DRUG AND CHEM. CO., Sole Props., Boston. "How to Purify and Beautify the Skin," free.

EXTRA

(From Daily, Jan. 30th.) (The following English-Boer war news appeared in an "extra" issued by the Statesman about 10 o'clock yesterday morning):

LONDON, Jan. 28.—General Buller's dispatch to the war office states that Spionkop was abandoned on account of the lack of water, inability to bring artillery there, and the heavy Boer fire. General Buller gives no list of casualties.

His whole force withdrew south of the Tugela river, with the evident intention of reaching Ladysmith by another route.

BULLER'S REPORT.

LONDON, Jan. 28.—Following is the text of General Buller's dispatch, dated Spearman's Camp, Saturday, January 27th, 6:10 p. m.:

"On January 20th General Warren drove back the enemy and obtained possession of the southern crests of the high table land extending from a line of Acton Homes and Hanger-sport to the western Ladysmith hills. From then to January 25th he remained in close contact with the enemy.

"The enemy held a strong position on the range of small kopjes (hills), stretching from northwest to southeast across the plateau, from Acton Homes, through Spionkop, to the left bank of the Tugela.

"The actual position held was perfectly tenable, but did not lend itself to an advance as the southern slopes were so steep that General Warren could not get an effective artillery position, and the water supplies were the difficulty.

"On January 23d I assented to his attacking Spionkop, a large hill, indeed, a mountain, which was evidently the key to the position, but was far more accessible from the north than from the south.

"On the night of January 23d he attacked Spionkop, but found it very difficult to hold, as its perimeter was too large and the water, which he had been led to believe existed in this extraordinary dry season, was found very deficient.

"The crests were held all that day against severe attacks and heavy shell fire. Our men fought with great gallantry. I would especially mention the conduct of the Second Cameronians and the Third King's Rifles, who supported the attack on the mountain from the steepest side and in each case fought their way to the top; the Second Laneshire fusiliers and the Second Middlesex, who magnificently maintained the best traditions of the British army throughout the trying day of January 24th, and Thorneycroft's mounted infantry, who fought through the day equally well alongside of them.

"General Woodgate, who was in command at the summit, having been wounded, the officer who succeeded him decided, on the night of January 24th, to abandon the position and did so before dawn, January 25th.

"I reached General Warren's camp at 5 a. m. on January 25th, and decided that a second attack upon Spionkop was useless, and that the enemy's right was too strong to allow me to force it.

"Accordingly I decided to withdraw the forces to south of the Tugela. At 6 a. m. we commenced withdrawing the men and by 8 a. m. January 27th, (Saturday) Warren's force was concentrated south of the Tugela without the loss of a man or a pound of stores.

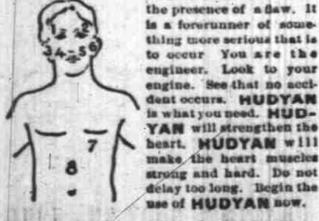
"The fact that the force should withdraw from actual touch—in some cases the lines were less than a thousand yards apart—with the enemy, in the manner it did, it is, I think, sufficient evidence of the morale of the troops and that we were permitted to withdraw our cumbersome ox and mule transports across the river 85 yards broad, with 20-foot banks and very swift currents, unmolested is, I think, proof that the enemy has been taught to respect our soldiers' fighting powers."

ENORMOUS LOSSES.

London, Jan. 28.—The war office

Heart Weakness

The heart is the most vital organ of the body. It is the engine that propels the muscles and sends sustenance to the nerves and brain and to all the organs of the body. A flaw in its mechanism is certain to give rise to serious results. Weakness denotes the presence of a flaw. It is a forerunner of something more serious that is to occur. You are the engineer. Look to your engine. See that no accident occurs. HUYDAN is what you need. HUYDAN will strengthen the heart. HUYDAN will make the heart muscles strong and hard. Do not delay too long. Begin the use of HUYDAN now.



HERE ARE YOUR SYMPTOMS:

- 1-2. THROBBING IN THE TEMPLES WHEN LYING DOWN. HUYDAN will cause the throbbing to disappear.
3-4. RINGING IN THE EARS—HUYDAN stops the ringing and buzzing in a short time.
5-6. ALTERNATE PALENESS AND FLUSHING OF THE CHEEKS. HUYDAN will restore the circulation of the blood to its normal condition and keep a constant healthy color in the cheeks.
7. PALPITATION OF THE HEART AND IRREGULAR BEATING. HUYDAN, by strengthening the heart muscles and the nerves that supply it, will stop the palpitation and fluttering and cause the heart to beat regularly.
8. THROBBING IN THE STOMACH REGION. This throbbing and pulsating disappear shortly after the use of HUYDAN.

Thousands have been cured of Heart Weakness by HUYDAN. You should be cured too. HUYDAN will cure you. Procure HUYDAN from your druggist. It is sold in all druggists for 50c. per package, or 4 packages for \$2.00. If your druggist does not keep it, send direct to the HUYDAN REMEDY COMPANY, San Francisco, Cal. Consult the HUYDAN DOCTORS FREE. You may call and see them and have a free consultation. If you cannot call on the doctors write to them for advice. It will be given free for the asking. Address

HUYDAN REMEDY COMPANY, Cor. Siskiyou, Market and Ellis Sts. SAN FRANCISCO, CAL.

Advertisement for DR. JORDAN'S GREAT MUSEUM OF ANATOMY, located at 1051 MARKET ST., SAN FRANCISCO, CAL. It features a skeleton illustration and text describing the museum's collection and services.

Advertisement for NERVITA, which restores vitality, lost vigor, and manhood. It claims to cure impotency, night emissions, and various other ailments. Includes an illustration of a man's face.

Advertisement for Mott's Nerverine Pills, described as the great remedy for nervous prostration and all nervous diseases. It includes an illustration of a man's face and text detailing its benefits for various conditions.