

CLEARANCE SALE.—Including dress goods and woollens of all kinds, to reduce stock before invoicing. This is worthy of your close consideration. THE PALACE.

THE BIGGEST YET.—The grandest stock of handkerchiefs and mufflers of all kinds ever in Salem. At the PALACE.

TWO CHURCH FAIRS RUNNING

Congregationalists and Catholics Entertain Their Friends.

They will make their initial appearance at the Congregational church this evening. This being their first appearance in Salem, a crowded house it is assured will greet them. Their coming is connected with the fair and bazaar. The entertainment proper begins at 7:30 p. m. but luncheon will be served in the church parlors beginning at 6 o'clock. No admission fee will be charged. The entertainment will be an attractive one—the spread will be select—and the fair and bazaar part of the affair will be "the" feature. You should attend.

BAZAAR PROGRAMME.

This (Friday) evening at the bazaar in St. Joseph's hall will be presented the following pleasing programme:

Music by orchestra. Zither solo, Mr. Doppelmaier. Vocal solo, Miss Lena Benoit. Recitation, Miss Grace Davis. Violin solo, Mr. Rogers. Song, Miss Lena Kightlinger. Mandolin trio, Messrs. Hall, Smith and Ford. Duet, Piano and clarinet, Miss Martin and Mr. Poppa. Vocal solo, Mr. Richard Riley. Admission 10 cents. Oyster supper 15 cents. All invited.

At St. Joseph's hall there was a good attendance, for the first night, of nearly 100. The musical program was excellent. Prof. Green, Denton, McElroy and Scanlan rendered some fine music. The Petzell family gave a zither concert that has never been equaled in our city. There are three booths of needlework, artistic evidences of devotion on the part of the ladies of Father White's society. Mrs. Cornoyer has the dolls' booth, the winter effects so rarely seen in Oregon, being the work of Mrs. Marion Kightlinger, of South Salem. The object of the fair is to furnish the new parsonage, which has been built for Father White this summer. The ladies were hard at work today decorating the interiors, while Father White kept an eye on the refreshments at the hall when reporters were around.

At the Congregational church a surprise awaits the public tonight at the opening of their fair. In the center of the lecture room will be an elegant chocolate and coffee booth. Mrs. Geo. H. Burnett, Mrs. Jo. Hewitt and Mrs. H. B. Fleming will preside. An ice cream and cake booth for the spoony people is in another corner conducted by Mesdames Buren and Matthews. The sweetmeats both will be handled by Misses Jessie Breyman and Bertha Byrd. There are four fancy work booths in the room. There is no admission to the entertainment in the church at 7:30 sharp this evening. Go early as there will be a good crush tonight.

FOREFATHER'S DAYS.—Forefather's day will be celebrated by the New Englanders in and about Salem, at "The Willamette," Friday Dec. 21, at 8 o'clock p. m.

An old fashioned New England dinner will be served, after which sentiment and song will be indulged in. Tickets can be procured of the committee or may be had at the store of C. G. Given and E. C. Small. All New Englanders are cordially invited to be present and for a permanent New England association. Tickets should be secured without delay.

TWO DINNERS A DAY.—Besides the regular dinner from 11 to 2 o'clock, Strong's restaurant now serves a special dinner from 5 to 8 o'clock.

WHEN IS BEEF THE CHEAPEST?—When the cow jumps over the moon. When is beef the lowest? When you buy it at McElroy and Steudell.

GIVE HAUBERHAUT.—Clark the grocer, has more of that excellent Hauberkaut. His steadfast raises at 5 cents are all right. The cheapest known.

Newest games for children at Osburn's Book Store.

A full line of umbrellas, at the New York Racket. See our prices.

Fancy ruckers are suitable for Xmas presents. Buren & Hamilton have a nice line.

JUST LIKE YOU.—Yes, we always give satisfaction. Our work is the very best and charges reasonable. Only white people employed.—Salem Steam Laundry.

Don't fail to examine our stock of dolls and holiday goods. There are many novelties and all at low prices. New York Racket.

Dr. Price's Cream Baking Powder

World's Fair Highest Award.

EQUALIZERS STILL AT WORK

Replies From Assessors as to Basis of Valuation.

The State Board of Equalization is still at work putting in their thirty days at the state house. They are as devoted a set of men as ever assembled for public purposes. A good deal of preparatory work has been done.

REPLIES FROM ASSESSORS.

Recently the secretary was ordered to direct a letter to the assessors of the counties of Oregon. The object of the letter is explained in the introductory paragraph:

"To the county assessor.—In order that the state board of equalization may proceed intelligently with its work, it desires information upon the following points:

"First—Upon what basis of valuation did you list all real estate, live stock, money, notes and accounts, shares of stock, and all personal property. Second—In assessing notes did you secure the evidence of them or any of them by searching the mortgage records.

Any information relative to your system of assessing will be thankfully received."

Immediate answers were called for and at this time several have been received which are given in the following:

A. B. Alexander of Benton county says: First—As to real estate; last March when I made my assessment wheat was worth more than at the present time, and at that time I assessed real estate for what I thought in my judgment it would sell for cash. At the present time my assessment is too high. Second—Live stock and all other personal property is assessed at its full cash value. I did not secure the evidence of any notes by searching the mortgage records.

B. S. Worsley, assessor of Clatsop county, says: First—I assessed real property, live stock and money, at its cash value, notes and accounts and shares of stock at from 50 to 75 per cent of its value, and all other personal property at fully 80 per cent. Second—I availed myself of the records to satisfy the facts when I had reason to believe a statement incorrect. The varied character of the lands in this county precludes me from giving any set schedule of valuations upon each classification of property. I believe the facts justify me in saying that in justice to the taxpaying properties of this county after seeing the published valuations of other counties, a reduction by the state board of at least 20 per cent on town properties and farming lands would be only equity to Clatsop county in bearing its just burden of the state taxation.

Douglas county's assessor says: First—Real estate 60 to 75 per cent, live stock 100 per cent, money, notes and accounts and shares of stock and all other personal property 100 per cent. Second—I searched the mortgage records.

J. L. Demis of Josephine county: First—Real estate about 60 per cent; live stock, cattle from 1 to 3 years old and upwards from \$4 to \$20 and \$75, sheep \$1, hogs 3 cents a pound. Money, notes and accounts at 100 per cent, and other personal property at what was considered its actual value. He searched the mortgage records.

C. N. Wagner of Grant: All classes of property at par. Searched mortgage records.

S. W. Milley of Harney: All property at 100 per cent. Did not search mortgage records.

P. J. McPherson of Lane: First—All real estate at or near 80 per cent as could be ascertained; live stock at same rate. Money, notes and accounts at cash value. First national bank at 100 per cent, savings bank at 50 per cent of paid up stock.

Lincoln county: Town lots at 100 per cent and other real estate at 80. All other property at full value.

C. W. Beckett of Polk: Real estate basis was about 95 per cent; notes and accounts 100, shares of stock and other personal property 75.

W. W. Brandin of Umatilla: First—The basis of value of all property was placed at three-fourths the cash value last spring, but there is but little property that would bring that now. Horses can be purchased for \$5 and \$15. Land is selling at less than what it was assessed for in the last two months. Most of the notes are held by non-residents and I saw no law by which I could reach them.

J. W. Koontz of Wasco: It was my intention and aim to list all property at a full 75 per cent valuation, but by comparing assessed values with selling prices I found they were above that amount. I think they will run from 65 to 90 per cent of cash value or selling prices. Money, notes and accounts were listed at 75.

F. M. York of Yamhill: Real estate I assessed about the same as in 1892 and 1893. I believe the present rate per cent will be about 65 per cent of the value at which real estate is now selling. I reduced horses, cattle, sheep and all farm implements about 20 to 25 per cent. Money and notes be put at full value. Shares of stock average about 80 per cent.

SOME FIGURES.

Following is the valuation totals for Marion for 1894, and as equalized for 1892:

Table with 2 columns: 1894, 1893. Rows: Agricultural land, City and town lots, Acres farm land.

The total assessed values of 1894 is 23 per cent less than the total as finally equalized in 1893. Multnomah county (Portland) is 16 per cent below last year on town lots. Marion and Multnomah are far below the rest of the state in assessed values and the question before the board is whether to raise these two counties or lower all the rest of the state. One or the other will have to be done. Farm property has suffered quite as much from the depression of the past two years as town property and the board will labor hard to do the fair thing. The board should have power to assess the railroad, telephone, telephone and sleeping car properties in the state, of having a hundred different men doing that work as it is now done very unequally or not at all.

RIVER NEWS.

The steamer Modoc will be up tonight.

The river is slowly falling, standing about 8 feet 3 inches above low water mark this morning.

The little steamer Alice A is making regular trips between Salem and Independence and is doing a good passenger business.

Steamers Eugene and Hoag arrived up from Portland last evening. They proceeded on up the river, the Hoag returning this afternoon.

The Altona came up yesterday afternoon with 168 bales of hope for P. H. Nels & Co.; 782 hides for the Woolen mill, besides several tons of merchandise for Salem merchants. She left for Independence about 7 o'clock last evening, returned this morning on schedule time and left for Portland with a dozen passengers.

Richard Bowen and Jas. N. Randall, of Eugene, had a petition before the city council of Eugene, for a recommendation and guarantee to lease and operate a steamboat on the Upper Willamette river, which was granted. Either one of two small boats at Portland, each with a capacity of 40 or 50 tons of freight, can be leased for a very reasonable sum and if any freighting can be secured at all, would be a good thing for the managers. The gentlemen informed the board further that they had made a canvass of the business men of the city and had a guarantee of the greater portion of the local freighting, and have enough from Portland to make them feel that the venture would be a success. Mr. Bowen will go to Portland in a day or two, and if matters can be satisfactorily adjusted, will come back with the boat immediately on its first trip.

MORE GOING EAST.—Another two thousand JOURNALs went east Thursday night to familiarize those in touch directly with the Pacific coast immigration movement with Salem and the Willamette valley. Hundreds of families of actually intending Pacific coast immigrants are being reached daily by THE JOURNAL because we have full faith and confidence in an increasing tide of western home-seekers, and Western Oregon will receive her share of the best of it. We need people of ideas, intelligence and industry more than capital to develop Oregon.

WILL CONVERT THEM.—Rev. Shules, of the South Salem church, is conducting spirited revival meetings at present with good success. One of the features of his work seems to be to convert some members of his own fraternity. He has nearly a dozen ministers there at one time, and seems to be doing them good. Keep up your nerve, Brother Shules.

SQUARE DEALING.—That is Gilbert, Patterson & Company's way of doing business. Square dealing and lowest prices.

RAY—Do you want your umbrella recovered and made good as new? Call at 127 Commercial street. They make new ones and recover old ones. All prices, from 50 cents up. Novelty Repair Shop. 11-14-t

Remember the very low prices at the New York Racket apply to HOLIDAY GOODS, as well as to all other lines.

Lace curtains, towels, bedspreads, jeans, umbrellas and all kinds of notions, at the New York Racket.

A large variety of children's ruckers, at Buren & Hamilton's.

Awarded Highest Honors—World's Fair.

DR. PRICE'S CREAM BAKING POWDER

MOST PERFECT MADE.

A pure Grape Cream of Tartar Powder, Free from Ammonia, Alum or any other adulterant. 40 YEARS THE STANDARD.

A NEW ORDER.—Salem Council of Royal Arcanum was organized at Turner's hall Thursday evening, by S. P. Hanawalt, deputy supreme regent for Oregon and Washington, with a fine start of charter members. Following are officers elected by the new council and installed by the organizing officer: Regent, J. B. Giesy; vice regent, Dr. T. C. Smith; secretary, R. G. Brown; collector, Chas. E. Roblin; treasurer, C. L. McNary; chaplain, David Steiner; guide, E. E. Porter; warden, J. W. Vogel; sentry, L. B. McClain; trustees, R. D. Allen, W. G. Westcott and George Shield. The Royal Arcanum is an insurance organization similar to the A. O. U. W., and the Woodmen of the World. It was organized in the eastern states in 1877 and has a large and growing membership.

THAT RUNAWAY.—Since Charley Wolz's meat cart enjoyed that runaway and smashup the other day Charley has been rather blue, but today when he saw it fresh from Smith & Schindler's shop, looking better than when new he was a happy man again. Joe Schindler is the artist who did the job, and the vehicle will make many another soul happy with a supply of meat.

HIS WIFE VERY ILL.—Hon. H. L. Barkley of Woodburn is suffering in throes of anxiety because of the extreme illness of his wife, who was taken to the hospital at Portland and had an operation performed. It is to be hoped Mrs. Barkley may rally and recover.

Cottage for Sale.

A new six room cottage on Twelfth and Mission streets. Inquire of J. E. Baker, Goodale's lumber yard. 12 6 tf

Caution.

All parties are hereby notified that I will not be responsible for any debt contracted by my wife, Mrs. A. C. Webb, who has deserted my home. 271 w \* A. C. WEBB.

Great Reduction

To ladies trimmed hats and bonnets for economical holiday buyers. Mrs. Fiester, Bush Bank block milliner.

VERY MUCH SURPRISED.—Was a Salem gentleman this morning upon looking into G. W. Johnson & Sons show window. Prices cut away down; cash catches the bargain.

Mackintoshes at a greatly reduced price, at the New York Racket, to close out stock. Come and get them cheap, while you need them. d 14 2t

More of those choice Jersey crabberies have been received by Clark, the Court street grocer.

All kinds of fish at the Davidson market, on Court street. Doty & Bennett.

All kinds of shirts, white laundered and unlaundried and negligee shirts, at the New York Racket. Cheap.

Dolls, never of higher quality nor lower price, at Osburn's Racket Store.

TWO DINNERS A DAY.—Besides the regular dinner from 11 to 2 o'clock, Strong's restaurant now serves a special dinner from 5 to 8 o'clock.

JOHN HUGHES.

Dealer in Groceries, Paints, Oils, Window Glass, Varnishes and the most complete stock of Brushes of all kinds in the State. Artists' Materials, Lime, Hair, Cement and Shingles and finest quality of GRASS SEEDS

New Advertisements.

HELP WANTED.—Wanted, active, honest gentleman or lady to travel representing established, reliable house. Salary \$5 monthly and traveling expenses, with increase, if suited. Enclose references and self-addressed stamped envelope. The Dominion, 317 Omaha building, Chicago.

CHRISTMAS PRESENTS.—Treat your children to live pigs. Beautiful English carrier piglets for sale at \$1 per pair. S. H. Moore, Benton.

A HALF PRICE.—Last chance to get a choice thoroughbred chickens at half price. Your pigs of a hundred; must be sold. Hester, Benton.

F. FISHER, Newspaper Advertising Agent, 112 Commercial street, San Francisco, Cal. authorized agent. This paper is kept on file in his office.

CHRISTIAN BIBLES.—Literature of all kinds on sale at 50 percent discount. 14-11-t

CARPET PAPER.—Large lot of heavy brown carpet paper for sale cheap. Call at Journal office.

W. K. HANCOCK.—Good acre and planted property on Fugate Road for property in Western Oregon. Address Journal office.

WANTED.—Portland, Sacramento, Astoria, Tacoma and San Francisco papers on sale at Bennett's Postoffice block.

THE most perfect string frame made. Will hold a picture where all others have failed. For sale by J. A. Partridge, 401 Commercial street.

H. J. BIGGER, Attorney at law, Astoria, Ore. and office over Hester's block.

CYRIL A. SHERRAN.—Typewriter and all accessories stereotypely done. Repairing and cleaning. The best of work done at reasonable rates.

CONSERVATORY OF MUSIC

Willamette University

The most complete and best equipped music school on the northwest coast.

University standards. Latest methods and thorough work. Diplomas given on completion of course. First term begins September 1, 1895.

E. M. FARVIN, Mgr., The Conservatory.

GROCERIES

Prices That Draw Crowds and Holds Them

Prices That Don't Make People Poor

Prices That Don't Make Us Rich. Prices to Harmonize With the Times.

AT THE POSTOFFICE GROCERY HARRITT & LAWRENCE

An Advertisement in

A PAPER

to be effective, must have circulation. The value consists in its being read, and this depends upon its novelty, attractiveness, and the number of papers in which it is produced. For those who wish to get before the people the very best medium is

The Christmas Harbinger

To be published the Thursday before Christmas by the Capital Printing Co. It will have a circulation of 10,000 copies, and will be filled with the choicest Christmas literature, news and editorials. An advertisement in its columns

Will Pay You.

THE MARKETS.

SAN FRANCISCO, Dec. 12.—Wheat Cash 90.

CHICAGO, Dec. 12.—Wheat, Cash 51; May 50 1/2.

PORTLAND, Dec. 12.—Wheat valley 80; Walls Walls 72 1/2 @ 75.

MONEY TO LOAN

On farm land security. Special rates on large loans. Loans considered without delay.

Hamilton & Moir, Room 5, Bush Bank Building.

\$1,500 REWARD OFFERED.

The undersigned offers \$1500 reward for the conviction of the party or parties who burned his barn and horses on the night of December 12, 1892. He will also pay \$200 for each accessory to the crime. I own two good ranches and am able to pay this reward.

JOSEPH G. ANDERSON, Meadson, Or.

NOTICE.

The regular annual meeting of the shareholders of the Capital National bank, of Salem, for the election of directors, will be held at its banking house on Tuesday, the 8th day of January, A. D., 1895, at 3 o'clock p. m.

J. H. ALBERT, Cashier.

Capital National Bank, OF SALEM.

Transact a general banking business.

CLUB STABLES.

W. F. DOWNS.

Full supply of horses, buggies and hacks. Heat of care given to transient stock and boarding. Call for Ferry and Hallock streets. Make speciality of taking parties to coast of mountains.

J. W. SHAPPER,

(Successor to Shaffer & Co.)

AGRICULTURAL IMPLEMENTS

VEHICLES, WINDMILLS, PUMPS AND FERRES.

A full line of Haystacks, Harrows and Discs. All kinds of machinery and tools. Estimates given on completion of orders. Call at 127 Commercial street.

HOUSE PAINTING, Decorating, Hard Wood Finishing.

Can give good references. Estimates given free. Call on 127 Commercial street. Leave orders at Bennett's Block.

Cooper Shop

CYRUS STEWART

Has opened a shop north of City and South Salem, where he is prepared to repair all kinds of cooper's work, such as tubs, kegs, barrels and staves. Has the best seasoned stock used. From a table.

Feed and Hardware

J. B. SIMPSON

Has opened a general stock of feed, and will also keep a fine line of hardware tools.

Persons wishing goods in the well treated and get the lowest prices.

FREE DELIVERY.

Adjoining Electric grocery store State street.

E. M. WAITE PRINTING

BOOK AND JOB PRINTING

—AND— Legal Blank Publishing

Bush's New Brick over the bank.

Oregon Pacific Railroad

CHAS. CLARK, Receiver.

Connecting with

STEAMER "HOMER"

—BETWEEN—

YAQUINA AND SAN FRANCISCO

Steamer leaves San Francisco Aug. 10 about every ten days.

Leaves Yaquina Aug. 20 and every ten days.

Highly reserved to change without notice.

For freight and passenger rates apply to agent.

CHAS. J. HENRY, Agent.

Cut this out and present at Dearborn's Book Store and he will allow a 10 per cent discount on any article in his store (except Albums.) 263 Commercial St. DEARBORN'S SATURDAY GOV'NOR

PERSONALS.

Prof. Z. M. Paryin went to Albany today.

J. C. Johnson went to Albany this morning.

W. E. McElroy and wife are in Portland.

Senator Fulton returned to Portland this afternoon.

Mrs. J. Pinkerton of Chemawa was in the city today.

Manager F. R. Anson went to Portland this afternoon.

John Brooks, the State street druggist, is reported quite ill at his home.

Mrs. B. Harms was a passenger for Portland on the Altona this morning.

Miss Ida Lindville went down to Portland on the steamer Altona this morning.

Agent Smith, of the Altona, is at points up the river in the interest of his boat.

Miss Marie Vandercor left today, for Lebanon, where she takes part in an entertainment.

Landlord A. J. Wagner is spending the day at Portland, in the interest of the Willamette.

Miss Maggie Anderson is very low with fever at the home of her parents on Front street.

Ed. T. Judd, chairman of the Lincoln precinct Republicans, was a Salem visitor, returning today.

Rev. Lee Thompson, of McMinnville, arrived in the city today, and will take part in the South Salem revival.

B. B. Herrick, county surveyor, has been employed the past few days dividing up the DeLoe Jefferson estate.

Hon. J. G. Wright went to Portland this afternoon to return, with Mrs. W., who has been visiting at McMinnville.

Mrs. L. Barzee, who has been visiting at the home of her father, James Althen, returned to her Jefferson home today.

Mrs. F. E. Beards and Mrs. E. A. Dearborn were among the passengers for Portland on the steamer Altona this morning.

SHOWER STICKS.

That line in the rack out in front 50c, \$1 and \$1.50.

The 24-inch men's goods. Strictly all right.

\$1.00—The extra English Gloria, best black and heavy, 36-in.

\$1.50—The German 30th Gloria, 36-inch. You've paid \$2 for no better ones.

T. Holverson & Co.

261 Commercial street, NEW! 100 balls of crocheted silk.