



**He Sees His Finish**  
 And notes the difference between that laid on by our perfect methods and what he received from others who have not made an art of their work, as we have, when a man takes his linen to any other laundry but the Salem Steam Laundry. Don't bother with second-class laundries and have your fabrics rotted by chemicals and your linen frayed, when you will receive perfect satisfaction at lowest prices at  
**Salem Steam Laundry**  
 Phone 411. 230 Liberty St.  
 or a postal card, and the wagon will call.

**In His Spring Dress**

A horse enjoys his travel if it is in a harness bought and fitted at Lampert's. Our fine hand-made harness for any kind of a vehicle are models of elegance, strength and beauty, and not only look well and wear well, but give your horse ease, comfort and freedom of motion.

**E. S. Lampert Saddlery Co.**  
 289 Commercial Street.



**Who Said That**

A reasonable amount of jewelry—rings, necklaces, hair ornaments and the rest—were out of the reach of people of moderate means? Hasn't visited here, has he? We are offering some very fine rings at prices which won't startle you—worth looking at anyhow.

**C. T. Pomeroy . . .**  
 Jeweler and Optician, 288 Commercial Street.

**DON'T SHIVER WHILE YOU DRESS**

These cold mornings. Reach out of bed, strike a match, turn on the gas in your gas stove and note how quickly your room gets warm. Haven't a gas stove? Mean it? Lots here so cheap you'll wonder how you have permitted yourself to be benumbed when so much comfort could be had for so little.

**Salem Gas-Light Co.,**  
 Phone 563. 4 CHEMEKETA ST.



**"WHY CERTAINLY!"**  
 "This beer is good for you. I know nothing better in the shape of a tonic or invigorator." That's the way doctors talk about Salem beer, well knowing its beneficial effects on young and old who need a mild, harmless, pure invigorant.

**CAPITAL BREWERY,**  
 MRS. M. BECK, Prop.

**A Juicy Morsel for Breakfast**

Or dinner you can enjoy from one of our tender and delicious meats, steaks, lamb or mutton chops, veal cutlets or pork. Our meats are all cut from the fattest and most succulent, and we can supply your table with fresh, nutritious and wholesome meats at bed rock prices.

**E. C. CROSS SALEM ORE**  
 Phone 891



**Shingles and Shakes**

The roof is shingled best if you use the kind of shingles and shakes we sell, and we ask you to note the good wear and economy of the roof for which we furnish the shingles or shakes. We carry a large stock of shingles and shakes of good quality, carefully selected to make a sound, tight, durable roof, and we are always ready to give estimates.  
**GOODALE LUMBER CO.,**  
 Near S. P. Pass Depot.  
 Phone 851.

**THE HIGHEST QUALITY.**

With the most reasonable price, is the principle that we do business on, and the reason why we have the best family and country trade in wines, liquors and cordials in this town. We are expert judges of fine goods in our line, and nothing else is laid upon our shelves, or in our cellars. We invite connoisseurs to test our stock.

**Ozell Nash**  
**James Chitty** Attendants



**SAMPLE ROOM,**  
 206 Commercial Street.

**Inheritance Tax Law**

**Official Text of the First Twenty Chapters**

**TAKES EFFECT UPON DEATH OF DONOR**

**Details of the Manner of Making the Appraisal of an Estate**

**Subject to Tax.**  
 Section 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by statute of inheritance of this or any other state, or by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor or bargainor, or intended to take effect in possession or enjoyment after the death of the grantor, bargainor, or donor, to any person or persons, or to anybody or bodies politic or corporate, in trust or otherwise or by reason whereof any person, or body politic or corporate shall become beneficially entitled, in possession or expectation, to any property or income thereof, shall be and is subject to a tax at the rate hereinafter specified in section 2 of this act, to be paid to the treasurer of the state for the use of the state; and all heirs, legatees, and devisees, administrators, executors, and trustees, and any such grantee under a conveyance, and any such donee under a gift made during the grantor or donor's life, shall be respectively liable for any and all such taxes, with interest thereon until the same shall have been paid, as hereinafter provided: Provided, however, that devisees, bequest, legatees, and gifts to benevolent and charitable institutions incorporated within this state, and actually engaged in this state in carrying out the objects and purposes for which so incorporated, shall be exempt from any taxation under the provisions of this act.

**Payment, When Made.**  
 Sec. 4. Any administrator, executor, or trustee having in charge, or in trust, any property for distribution, embraced in or belonging to any inheritance, devise, bequest, legacy, or gift, subject to the tax thereon as imposed by this act, shall deduct the tax therefrom, and within thirty days thereafter he shall pay over the same to the state treasurer, as herein provided. If such property be not in money, he shall collect the tax on such inheritance, devise, bequest, legacy, or gift, upon the appraised value thereof from the person entitled thereto. He shall not deliver, or be compelled to deliver, any property embraced in any inheritance, devise, bequest, legacy, or gift, subject to tax under this act, to any person until he shall have collected the tax thereon. Tax, to Whom Paid; Duplicate Receipts.

Sec. 5. The tax imposed by this act upon inheritances, devisees, bequests, or legacies shall be payable to the state treasurer, and the treasurer shall give the executor, administrator, trustee, or person paying such tax, a receipt, as provided by paragraph 4, section 2419, Bellinger's and Cotton's Annotated Codes and Statutes of Oregon, whereupon it shall be a proper voucher in the settlements of his accounts. No executor, administrator or trustee shall be entitled to a final accounting of an estate in the settlement of which a tax may become due under the provisions of this act, unless he shall produce a receipt so sealed and countersigned, or a copy thereof, certified by the state treasurer, or unless a bond shall have been filed, as prescribed by section 12 of this act. All taxes paid into the state treasury under the provisions of this act shall belong to and be a part of the inheritance tax fund of the state; Provided, whenever the amount of money in this fund exceeds \$10,000, then all moneys in excess of \$5000 shall be transferred to the general fund.

**Rates of Tax.**  
 Sec. 2. When such inheritance, devise, bequest, legacy, gift, or beneficial interest to any property or income therefrom shall pass to or for the use or benefit of any father, mother, husband, wife, child, brother, sister, wife or widow of a son or the husband of a daughter, or any child or children adopted as such in conformity of the laws of the state of Oregon, or to any person to whom the decedent for not less than ten years prior to death stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock, in every such case the tax shall be at the rate of one per centum upon the appraised value thereof received by each person: Provided, That any estate which may be valued at a less sum than \$10,000 shall not be subject to any such duty or tax, and the tax is to be levied in above cases only upon the excess of \$5000 received by each person. When such inheritance, devise, bequest, legacy, gift, or the beneficial interests in any property of any uncle, aunt, niece, nephew, or any lineal descendant of the same, in every such case the tax shall be at the rate of two per centum upon the appraised value thereof received by each person on the excess of \$2000 so received by each person. In all other cases the tax shall be at the rate of three per centum upon the appraised value thereof received by each person, body politic or corporate, on all amounts over \$500 and not exceeding \$10,000, four per centum on all amounts over \$10,000 and not exceeding \$20,000, five per centum on all amounts over \$20,000 and not exceeding \$50,000, six per centum on all amounts exceeding \$50,000.

**Tax, When it Accrues and is Payable.**  
 Sec. 3. All taxes imposed by this act shall take effect at and accrue upon the death of the decedent, or donor, and shall be due and payable at the expiration of eight months from such death, except as otherwise provided in this act: Provided, however, that taxes upon any devise, bequest, legacy or gift, limited, conditioned, dependent, or determinable upon the happening of any contingency or future event, by reason of which the true and full value thereof cannot be ascertained at or before the time when the taxes become due and payable as aforesaid, shall accrue and become due and payable when the person or corporation beneficially entitled thereto shall come into actual possession or enjoyment thereof.

**Discount, Interest and Penalty.**  
 Sec. 7. If such tax is paid within eight months from the accruing thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eight months from the accruing thereof, interest shall be charged and collected thereon at the rate of eight per centum per annum from the time the tax is due and payable, unless by reason of claims upon the estate, necessary litigation, or other unavoidable delay, such tax cannot be determined and paid as here provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the time from the accruing thereof until the cause of such delay is removed, after which eight per centum shall be charged. In all cases where a bond shall be given under the provisions of section 12 of this act interest shall be charged at the rate of six per centum from the accrual of the tax until the date of the payment thereof.

**Power to Sell.**  
 Sec. 8. Every executor, administrator, or trustee shall have full power to sell so much of the property embraced in any inheritance, devise, bequest, or legacy, as will enable him to pay the tax imposed by this act, in the same manner as he might be entitled by law to do for the payment of

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When they buy their table wines, brandies, liquors or champagne at any place but Rogers, to find how absolutely inferior they are for the money paid for them in comparison with our imported or domestic goods. By the way, when you get that pain try some of our fine brandy, gins or whiskey—they will relieve most any pain, cramp or internal disturbance.



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 Wholesale and Retail Liquor Dealer . . .

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 A SPECIALTY. HARNESS OILS, ETC.

SALEM, OREGON

the debts of a testator or intestate. Duty of Heir or Devisee When Legacy Payable out of Property; Legacy for Limited Period; Duty of Administrator.

Sec. 9. If any bequest or legacy shall be charged upon or payable out of any property, the heir or devisee shall deduct such tax therefrom and pay such tax to the administrator, executor, or trustee, and the tax shall remain a lien or charge on such property until paid; and the payment thereof shall be enforced by the executor, administrator, or trustee in the same manner that payment of the bequest or legacy might be enforced; or by the prosecuting attorney under section 27 of this act. If any bequest or legacy shall be given in money for a limited period, the administrator, executor, or trustee shall retain the tax upon the whole amount; but, if it be not in money, he shall make application to the court having jurisdiction of an accounting (apportionment), if the case requires, of the sum to be paid into his hands by such legatee or beneficiary, and for such further order relative thereto as the case may require.

**Refund of Tax Erroneously Paid.**  
 Sec. 10. When any tax imposed by this act shall have been erroneously paid, wholly or in part, the person paying the same shall be entitled to a refundment of the amount so erroneously paid, and the secretary of state shall, upon satisfactory proofs presented to him of the facts relating thereto, draw his warrant upon the state treasurer for the amount thereof in favor of the person entitled thereto, payable from the inheritance tax fund: Provided, however, that all applications for such refunding of erroneous taxes shall be made within three years from the payment thereof.

**FARMS FOR SALE**

150 acre stock ranch, house, barn, No. 1 orchard. Price \$1500. \$900 cash \$300 in trade, \$300 on 3 years time.  
 80 acres, house, barn large, 25 acres in cultivation. Price \$600. Over 50,000 acres outrange joining this place.  
 82 acres, 60 acres in cultivation, house barn, out buildings, 1-4 mile to No. 1 school, church, store and P. O., No. 1 hop land. Price \$3000, on good terms, write for full particulars.

**C. O. BURGESS,**  
 Agent,  
 Sheridan . . . . . Oregon

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 Successor to Dr. J. M. Keent in White Corner, Salem, Oregon. Parties desiring superior operations at moderate fee in any branch are in especial request.

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Harper's Whiskey is the best. Get some into your vest. Gus. Schreiber keeps it. And you know the rest.  
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 153 State Street.

(Continued on page seven.)