

CASTORIA

The Kind You Have Always Bought, and which has been in use for over 30 years, has borne the signature of and has been made under his personal supervision since its infancy. Allow no one to deceive you in this. All Counterfeits, Imitations and "Just-as-good" are but experiments that trifle with and endanger the health of Infants and Children—Experience against Experiment.

What is CASTORIA

Castoria is a harmless substitute for Castor Oil, Paregoric, Drops and Soothing Syrups. It is Pleasant. It contains neither Opium, Morphine nor other Narcotic substance. Its age is its guarantee. It destroys Worms and allays Feverishness. It cures Diarrhoea and Wind Colic. It relieves Teething Troubles, cures Constipation and Flatulency. It assimilates the Food, regulates the Stomach and Bowels, giving healthy and natural sleep. The Children's Panacea—The Mother's Friend.

GENUINE CASTORIA ALWAYS

Bears the Signature of

Charles H. Fletcher

The Kind You Have Always Bought

In Use For Over 30 Years.

THE CASTORIA COMPANY, 27 MURRAY STREET, NEW YORK CITY.

LOOK! LOOK! HAVE A
LOOK AT THESE PRICES!

It will pay you to investigate.
Prices that are right.

Best Sugar Cured Shoulder, 10c per pound
Best Sugar Cured Ham, 15c lb
Extra choice bkft Bacon, 15c lb
Choice medium weight Bacon, 12 1/2c lb
Onions, best quality, 50c bus

60 lbs Petit Prunes, \$1.00
6 lbs Navy Beans, 25c
7 lbs Pink Beans, 25c
4 lbs Fancy Japan Rice, 25c
3 Cans B. R. Corn, 25c
3 Cans R. B. Tomatoes, 25c

We also have a large line of Syrup from 40c to \$1.50 Gal.

GIVE US A CALL AND BE CONVINCED.

ROTH & GRABER,

Phone 511 Main 124 State Street

TEAS AND COFFEES OUR SPECIALTY.

Seed Wheat

Some fine clear seed wheat now on hand.

Land Plaster and Fertilizers. We carry a complete stock for the field or garden and you will find our prices the lowest in the city.

Lee's Lice Killer Prevent lice by using it now.

Kow Kure a medicine for cows only. It's good.

D. A. WHITE & SON,

Feedmen and Seedmen,

Phone 1781. 91 Court Street, SALEM, OREGON.

AGENCY OF BALFOUR, GUTHRIE & CO. GRAIN BUYERS AND SHIPPERS OF GRAIN

Warehouses at Salem, Brooks, Switzerland, Pratum, Macleay, Shaw, Derry, Turner, Shedd, Halsey. Loans made on Farms.
ROP GROWERS SUPPLIES. Crude and stick Sulphur.

J. G. Graham, Agent, 207 Commercial St., Salem, Ore.

HARRITT & LAWRENCE

Sell more Groceries and better Groceries than ANYBODY

Fresh Walnuts, Currants and Raisins
AND EVERYTHING IN SEASON FOR HOUSEKEEPERS IN THE COMING SEASON.

Wood \$4.00

Good seasoned fir wood sawed and delivered to any part of the city, at \$4 per cord.

D. S. BENTLEY

181-183 Commercial St. Phone 991 Main.

Inheritance Tax Law.

(Continued from page six.)

Tax When Foreign Executor Assigns Stock, Etc.

Sec. 11. If a foreign executor, administrator, or trustee shall assign or transfer any stock or obligations in this state standing in the name of the decedent or in trust for a decedent, liable to any such tax, the tax shall be paid to the state treasurer on or before the transfer thereof, and no such assignment or transfer shall be valid unless such tax is paid.

Depositories of Securities Not to Deliver Same Until Notice Given to State Treasurer; Penalty.

Sec. 12. No safe deposit company, trust company, bank, corporation, or other institution, person or persons, holding securities or assets of a decedent, or corporation in which said decedent, at the time of his death, owned any stock, shall deliver or transfer the same to the executors, administrators, or legal representatives of said decedent, or upon their order or request, unless notice of the said time and place of such intended transfer be served upon the state treasurer in writing at least five days prior to the said transfer; and it shall be lawful for the said state treasurer, personally or by representative, to examine said securities prior to the time of such delivery or transfer. If upon such examination the state treasurer, or his said representative, shall, for any cause, deem it advisable that such securities or assets should not be immediately delivered or transferred, he may forthwith notify, in writing, such company, bank, institution, or person to defer delivery or transfer thereof for a period not to exceed ten days from the date of such notice, and thereupon it shall be the duty of the party notified to defer such delivery until the time stated in such notice, or until the revocation thereof within such ten days; failure to serve the notice first above mentioned or allow such examination, or to defer the delivery of such securities or assets for the time stated in the second of said notices, shall render such safe deposit company, trust company, corporation, bank, or other institution, person or persons, liable to the payment of the tax due on said securities or assets, pursuant to the provisions of this act.

Deferred Payment; Bond.

Sec. 13. Any person or corporation, beneficially interested in any property chargeable with a tax under this act, and executors, administrators, and trustees thereof, may elect, within six months from the death of the decedent, not to pay such tax until the person or persons beneficially interested therein shall come into actual possession or enjoyment thereof. If it be personal property, the person or persons electing shall give a bond to the state in the penalty of three times the amount of such tax, with sureties as the county judge of the proper county may approve, conditioned for the payment of such tax and interest thereon, at such time and period as the person or persons beneficially interested therein may come into actual possession or enjoyment of such property which bond shall be executed and filed, and a full return of such property upon oath made to the county clerk within six months from the date of transfer, thereof, as herein provided, and such bond must be renewed every five years.

Taxes Upon Devises and Bequests in Lieu of Commissions.

Sec. 14. When a decedent appoints one or more executors or trustees, and, in lieu of their allowance or commission, makes a bequest or devise of property to them, which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court having jurisdiction of their accounts, upon its own motion or on the application of the state treasurer, shall fix such application.

Jurisdiction of the County Court.

Sec. 15. The county court of every county in this state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this act, or to give ancillary letters thereon, or to appoint a trustee of such estate, or any part thereof, shall have jurisdiction to hear and determine all questions arising under the provisions of this act, and to do any act in relation thereto authorized by law to be done by such court in other matters or proceedings coming within its jurisdiction; and if two or more county courts shall be entitled to exercise any such jurisdiction, the county court first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other county court.

Duty of County Judge; Notice to State Treasurer.

Sec. 16. The judge of the county court having jurisdiction of the estate of any decedent shall, within ten

days after the filing of a will or the application for letters of administration, or the granting of letters testamentary or of letters of administration, if in his opinion said estate exceeds in value the sum of \$10,000, cause the county clerk to send to the treasurer of the state a certificate of the filing of such will or application, or the granting of such letters of administration. The court shall thereupon, as soon as practicable after the granting of any such letters, proceed to ascertain and determine the value of every inheritance, devise, bequest, or legacy embraced in or payable out of the estate in which such letters are granted and the tax due thereon. The state treasurer shall have the right to apply for letters of administration as are conferred upon creditors by law.

Duty of Executors, Etc.; Filing Inventory and Appraisal.

Sec. 17. It shall be the duty of the executor, administrator, or trustee of every estate, within one month from the date of his appointment, or, if a trustee, from the acceptance of this trust, or, if necessary, such further time as the county clerk or judge may allow, make an inventory, verified by his own oath of all the real and personal property of the deceased which shall come into his possession or knowledge, any will or directions of the decedent to the contrary notwithstanding, and to cause the same to be appraised, as by law required and filed with the clerk of the court having jurisdiction of said estate.

Extension of Time to File Appraisal.

Sec. 18. Whenever, by reason of the complicated nature of an estate, or by reason of the confused condition of the decedent's affairs, it is impracticable for the executor, administrator, trustee, or beneficiary of said estate to file with the clerk of the court a full, complete, and itemized inventory of the personal assets belonging to the estate within the time required by statute for filing inventories of estates of decedents, the court may, upon the application of such representative or parties in interest, extend the time for filing the appraisal for a period not to exceed three months beyond the time fixed by law, or such further time as may be necessary upon good cause shown.

Duty of Administrators, Etc., to Send Inventory and Appraisal to State Treasurer.

Sec. 19. Every executor or administrator, or trustee of any estate subject to the tax herein provided shall, at least ten days prior to the first appraisalment thereof, as provided by law, notify the state treasurer in writing of the time and place of such appraisalment, and shall file due proof of such notice with a copy thereof with the clerk of the court having jurisdiction of such estate or trust. Every executor, administrator, or trustee, within ten days after such appraisalment, or appraisalment of any beneficial interest or reversionary interest thereof, and before payment and distribution to the legatees or any parties entitled to beneficiary interest therein, shall make and render to the said state treasurer a copy of the said inventory and appraisalment, duly certified as such by the clerk of the court having jurisdiction of said estate, and shall also make and file with the said state treasurer a schedule, list, or statement, in duplicate, of the amount of such legacy or distributive share together with the amount of tax which has accrued or will accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the State Treasurer, which schedule, list or statement shall contain the name of each and every person entitled to any beneficiary interest therein, together with the clear value of such interest therein, as found and determined by the court having jurisdiction of said estate. One of said schedules shall be kept and retained by the State Treasurer, and the other delivered by him to the Secretary of State.

Section 20. Court may act on first inventory.—In ascertaining and determining the value of any inheritance, devise, bequest, or legacy embraced in or payable out of any estate or trust, and the tax due thereon, the court may act upon the inventory and appraisalment of such estate as prepared and filed by the executor, administrator, or trustee thereof, pursuant to law, or it may require an appraisalment or reappraisalment, as herein provided, of the true and full value of the property embraced in any inheritance, devise, bequest, or legacy subject to the payment of any tax imposed by this act.

(To be concluded in next issue.)

Market Quotations Today

"Make Salem a Good Home Market"

Poultry—at Steiner's Market.
Chickens—9@10c.
Eggs—Per dozen, 13c.
Turkeys—12@15c.
Ducks—10c.

Hop Market.
Hops—22@25 1/2c.

Potatoes, Apples, Etc.
Potatoes—25@30c.
Onions—65c.

Dried Fruits.
Dried Apples—4 1/2 to 6 1/2c.
Italian prunes, 40s to 50s—5c.
Pitted Prunes—4c.

Wood, Fence Posts, Etc.
Big Fir—\$4.50.
Second Growth—\$4.00.
Ash—\$3.00 to \$3.75.
Body Oak—\$5.00.
Pole Oak—\$5.00.
Cedar Posts—10c.

Hides, Pelts and Furs.
Green Hides, No. 1—1@7c.
Green Hides, No. 2—2@5c.
Calf Skins—4 to 5c.
Sheep—75c.
Goat Skins—25c to \$1.00.
Gray Fox—25 to 60c.
Coon—10 to 40c.
Mink—25c to \$1.25.
Otter—\$1.00 to \$5.00.
Skunk—10 to 25c.
Muskrat—1 to 5c.
Wildcat—10 to 25c.

Grain and Flour.
Wheat—65@75c.
Oats—32c.
Barley—Brewing, 45c bushel; feed, 32 1/2c per ton.

Flour—Wholesale, \$3.65.
Live Stock Market.

Steers—3 1/2 to 3 3/4c.
Cows—3 to 3 1/2c.
Sheep—\$3.50 gross to \$4.00.
Dressed Veal—6 1/2c.
Hogs, dressed—5 1/2c.
Hogs, dressed—5 1/2c.
Wool and Mohair.
Coarse Wool—14c.
Fine—15c.
Mohair—25c.

Hay, Feed, Etc.
Baled Chert—\$10.00.
Clover—\$10.00.
Brass—\$20.
Shorts—21.

Creamery and Dairy Products.
Good dairy butter—20@25c.
Creamery butter—32 1/2c.
Cream, pan skimmed, at creamery—30c, at farm 26c.
Cream—separator skimmed, at Com. Creamery 32 1/2c, minus freight.

Portland Market.

Wheat—Walla Walla, 75c.
Wheat—Valley, 80c.
Flour—Portland, best grade, \$3.75; Graham, \$3.45@3.85.

Oats—Choice White, \$1.15@1.20.
Barley—Feed, \$23.50 per ton; rolled, \$24.50.

Milkstuffs—Bran, \$19.
Hay—Timothy, \$11 to \$12 per ton.
Onions—75c to \$1 per cental.
Potatoes—40@75c per cental.

Butter—Best dairy, 20@22 1/2; fancy creamery, 30@32 1/2; store, 15@18c.
Eggs—Oregon ranch, 15@16c per dozen.

Poultry—Chickens, mixed, 11 1/2c per pound; hens, 11 1/2c; turkeys, live 15@16c.

Mutton—Gross, \$4.50@5.00.
Hogs—Gross, \$6.50@7.75.
Beef—Gross, \$3.00@3.75.

Veal—8 1/2@9 1/2c.
Hops—23@25c.
Wool—Valley, 12 1/2@15c; Eastern Oregon, 14 1/2c; Mohair, 25@28c.

Hides—dry, 18 pounds and upwards, 15 to 16 1/2c.

CLASSIFIED ADS

Advertisements, five lines or less, in this column inserted three times for 25c, 50c a week \$1.50 a month. Ad over five lines at the same rate.

WANTED.

Wanted.—At once, three or four cords of dry body maple wood. Address "T." Journal. 3-11-3t

Wanted.—Girl for general housework. Inquire at 347 High street, Salem, Oregon. 3-11-1wk

Wanted Men.—We teach the barber trade in the shortest possible time at small expense, and guarantee positions. Write Mohler's Barber College, Salt Lake City, Utah. 2-16-2m*

2000 head of Stock Cattle Wanted.—Cows and heifer calves, yearlings and 2-year-old heifers; five bulls to the hundred head, to raise on shares by reliable and perfectly responsible lifelong cattle men. Fine grass range in west-rn part of Lane county; half increase for six years. Address A. J. Thompson, Gardiner, Oregon. 12-16-4m*

FOR SALE.

For Sale.—Grocery stock in East Salem for sale. Low rent, and in best part of city. Buyer can invest from \$200 to \$500. For further particulars call at 312 Twelfth street or address. 3-9-1m.

For Sale.—Three choice residence lots in Fairmount addition. Inquire of E. Hofer. Journal office.

For Sale.—Good young cow, Durham stock. Will be fresh March 26th. Call at my place, two miles south of Salem. Chris Peterson. 3-12-3t*

For Sale.—White Plymouth Rock eggs for setting, from pure stock. Carl Ruef, Route 7, Salem, Ore. 3-12-2w*

For Sale.—Your choice of three good work horses, age from 6 to 9 years; weight from 1200 to 1420 pounds. F. Feeley, 7 miles southwest of Salem. 3-11m*

For Sale.—Spring oats and speltz seed. Also good oats for feed. Prices reasonable. Chas. O'Brien, 400 Capital street. Phone Black 2185. 3-11m*

Strawberry Plants.—For sale; Wilson and Magoon. Call on T. J. Clark, opposite the county poor farm. 3-27-1m*

For Sale.—Rent or trade, for country or city property, a country hotel; first-class building, beautiful location, on line of railroad. Ryan, Woodward & Co. 3-23-1m*

For Sale.—Three good farms. Best in the country. Inquire of Dr. Cusick, over Capital National bank. 3-12-1m*

For Sale.—15 acres with good house and barn. Two acres in fruit and grapes, one mile east of Pratum, Marion county; good school, churches, mill stores and sawmill near by. Will sell cheap. Address John Rich, Pratum, Ore. 3-17-64w*

FOR RENT.

For Rent.—Furnished house of seven rooms, all in first-class condition, reasonable to right party; within 10 blocks of postoffice. Address "A," care of Journal. 3-11-1t

LOST AND FOUND.

Lost.—White English bull terrier, name Blm, (badly scarred but good natured). Age about seven years. Left home about a week ago. Any information as to his whereabouts will be thankfully received. E. Hofer.

MISCELLANEOUS.

You will always find the choicest meats and groceries at the lowest prices at Edward's & Luecher's, 405 and 410 State street. Phone orders given special attention.

Northern Grown Burbank Seed Potatoes.—We are now receiving orders for northern grown Burbank seed potatoes. Orders booked. April delivery. Let us know soon what you want. Jas. M. Kyle & Co., 175 Commercial street. 3-3-1m-dw*

HOP AND PRODUCE BUYERS.

SQUIRE FARRAR.—Hop merchant and purchasing agent, No. 216 1/2 Commercial street, upstairs, Salem, Oregon. Phone 1681.

JAMES M. KYLE & CO.—Highest cash price for potatoes, onions and dried prunes. 175 Commercial street, Salem, Oregon.

LODGES.

Central Lodge No. 18 K. of P.—Castle Hall in Holman Block, corner State and Liberty streets, Tuesday of each week at 7:30 p. m. A. E. Strang, C. C.; R. J. Fleming, K. of R. and S.

FORESTERS OF AMERICA.—Court Sherwood Foresters No. 19. Meets Friday night in Turner block. S. W. Minton, C.R.; A. L. Drown, Sec.

Modern Woodmen of America.—Oregon Cedar Camp No. 5246. Meets every Thursday evening 8 o'clock. Holman Hall, Frank A. Turner, V. C.; A. L. Brown, Clerk.

Protection Lodge—No. 2, Ancient Order United Workmen, meets every Saturday evening in the Holman Hall, corner of State and Liberty streets. Visiting brethren welcome. J. G. Graham, M. W.; J. A. Bellwood, Recorder.

OSTEOPATHY.

Drs. M. T. Schoettie, Frank J. Barr and Anna M. Barr.—Graduates American school of Osteopathy, Kirksville, Mo., successors to Dr. Grace Albright. Office hours 9 to 12 and 1:30 to 4:30 o'clock. Odd Fellows' Temple. Phone Main 2721; residence phone 2206 Red.

Dr. H. H. Scovell, Suggestive Therapeutics and Osteopathy. Nervous, functional and mental diseases, neuralgia, headaches, nervous prostration, dyspepsia, constipation, diarrhoea, rheumatism, asthma, etc. D'Arcy block, State street. Phone Main 2855.

TONSorial AND BATHS.

Ryan's Shaving Parlor.—Seven first-class barbers engaged. Finest bath rooms in city. We use antiseptic sterilizer. J. Ryan, Prop.

—Van's Barber Shop.—Only first-class shop on State street. Every thing new and up-to-date. Finest porcelain baths. Shave, 15c; hair-cut, 25c; baths, 25c. Two first-class boot-blacks. C. W. Evans, proprietor.

VETERINARY.

Dr. E. E. Jackson, Veterinary Surgeon and Dentist. Office, Red Front Livery. Phone Main 851. Residence Phone 2015 Red. 12-5-1t

PENNYROYAL PILLS

Original and Only Genuine. Sold by all druggists. Do not buy cheap imitations. They are dangerous to health. The only safe remedy for all female ailments. It is a natural and healthy remedy. It is a natural and healthy remedy. It is a natural and healthy remedy.

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