

### OPINION AS TO DUTIES OF ASSESSORS

The legal department of the state of Oregon has been asked to render an opinion as to whether it is the duty of the county assessor to show upon the assessment roll the property subject to taxation in school districts which have been organized since the first of March, in order that any taxes levied by said districts may be extended on the roll by the county clerk and for other purposes specified in the statute.

In answering the question, Assistant Attorney General Van Winkle

calls their attention to Section No. 3592, Lord's Oregon Laws, which requires that in addition to the columns elsewhere provided for in the tax roll, there shall be added columns headed respectively, "cities, school district", etc., and that it shall be the duty of the several county assessors in making their assessments to enter opposite each item of property assessed in its proper column, the name of the incorporation city or town and the number of the school district, etc., in which the item of property assessed is taxable, also

Section No. 3586 provides the manner of making assessments and among other things provides that the assessor after qualifying, shall, on the first Monday in March in each year, procure from the county clerk a blank assessment roll and forthwith proceed and assess all taxable

property within his county, except such as by law is otherwise assessed, and shall return to such county clerk on or before the third Monday of October next following such assessment roll with a full and complete assessment of such taxable property entered thereon, including a full and precise description of the lands and lots owned by each person therein named on March first of said year at the hour of 1 o'clock a. m. The attorney is therefore of the opinion that it is the duty of the county assessor to make such showing on the county assessment roll, so long as the same is in his possession. Of course, he adds, school districts or municipalities which are organized after the roll has left his possession could not be shown on the roll by him, because he would not have jurisdiction over it, and it is doubtful

whether any other officer in whose possession the roll might be at the time would have authority to make the entry, but as this question is not raised, he did not wish to express an opinion upon it.

### ANOTHER PROVINCE DEMANDS REPUBLIC

[UNITED PRESS LEASED WIRE.] Shanghai, Nov. 7.—At an enormous mass meeting held at Lian Fu, in the province of Yun Nan, today the imperial government was granted just three days to agree to the establishment of a republic. The meeting pledged itself to join the rebels if the government fails in this.

**Children Cry FOR FLETCHER'S CASTORIA**

### INDEPENDENCE FAVORS CANAL ON THE WEST SIDE

A delegation of the Salem Board of Trade went to Independence last night to meet with the Commercial club of that city. The opera house was well filled and Chairman Jim Cooper presided. A committee on resolutions was named and after hearing the free locks and canal question discussed, brought in a report in favor of the government purchasing the west side canal and locks now in operation, and expressed the hope that several more generations might not grow up and pass away

before the shippers got a free and open river. Henry B. Thielson, of the transportation committee of the Salem Board of Trade, made the principal address, and was ably backed up by Hon. Hal D. Patton, who as a member of the house and in the state senate has been a champion of free locks and canal at the falls of the Willamette. A vote of thanks was given the Salem bunch and the sentiment of the shippers and businessmen of Independence was unanimous for immediate acquisition of property now held by a private corporation that owns both sides of the river. The party went over and returned in the motor car owned and driven by Mr. Thielson and voted him an expert chauffeur.

It isn't very long before the "good fellow" is a poor fellow.

### A Household Medicine.

That stops coughs quickly and cures colds is Foley's Honey and Tar Compound. Mrs. Anna Polzer, 2526 Jefferson street, So. Omaha, Neb., says: "I can recommend Foley's Honey and Tar Compound as a sure cure for coughs and colds. It cured my daughter of a bad cold and my neighbor, Mrs. Benson, cured herself and her whole family with Foley's Honey and Tar Compound. Everyone in our neighborhood speaks highly of it." For night coughing, dryness and tickling in the throat, hoarseness and all coughs and colds, take Foley's Honey and Tar Compound. Contains no opiates. Always in a yellow package.

The boy's appetite is often the source of amazement. If you would have such an appetite take Chamberlain's Tablets. They not only create a healthy appetite, but strengthen the stomach and enable it to do its work naturally. For sale by all dealers.

# Great Advertising Shoe Sale

TO ADVERTISE THE SUPERIOR QUALITY OF SHOES CARRIED BY  
**THE PRICE SHOE COMPANY**

and so every person in salem and the surrounding country will know just how cheap shoes can be sold we announce the most gigantic shoe sale ever held in Salem.

Through The International Buyers Association we are able to buy goods at prices never heard of by competition. You can verify this statement by a glance over the ridiculously low prices quoted below. We have a large stock of Men's, Boys' and Children's Shoes that we must dispose of at once. Prices will be reduced accordingly.

## Commencing Thursday, NOV. 9

At 9 o'clock and Lasting Nine Days until Saturday, November 18.

**FREE FREE FREE**

To each of the first hundred ladies and the first hundred gentlemen that comes in our store on the opening day we will give a ticket. The first ticket drawn on the ladies tickets will entitle the lady holding that number to a \$5.00 pair of shoes absolutely free, the first out of the men's tickets will entitle a gentleman to a \$5.00 pair of shoes. The next 49 tickets drawn in both men's and ladies will entitle the holders to a 50c reduction on any pair of shoes in the house. This reduction will be over and above the regular sale reduction, the next 50 members in both men's and ladies' will entitle holders to a 25c reduction including the sale reduction. Be on hand the opening morning and get either a \$5.00 pair of shoes or a reduction on what you buy.

Men's Shoes	Ladies' Shoes	Children's and Boys' Shoes at greatly reduced prices.
\$3.00 Shoes in all leathers go at .....\$1.95	\$3.00 Shoes in all leathers go at .....\$2.35	500 pairs of Men's 12-inch and 16-inch top boots sold at \$6.00 and \$7.00 now go at \$3.95 and \$4.95.
\$3.50 Shoes in all leathers go at .....\$2.50	\$3.50 Shoes in all leathers go at .....\$2.95	Largest line of Ladies' Party Slippers to be shown in the city. Prices greatly reduced.
\$4.00 Shoes in all leathers go at .....\$2.95	\$4.00 Shoes in all leathers go at .....\$3.35	Rubbers to go at prices never before heard of. Now is the time to get your winter supply.
\$5.00 Shoes in all leathers go at .....\$3.50	\$5.00 Shoes in all leathers go at .....\$3.95	
\$6.00 Shoes in all leathers go at .....\$3.95	\$6.00 Shoes in all leathers go at .....\$4.35	

# THE BIG SHOE STORE

255 N. Commercial Street  
Salem, Oregon



Leaders in  
FINE FOOTERY