

DAILY RECORD-UNION ISSUED BY THE SACRAMENTO PUBLISHING COMPANY. Office, Third Street, between J and K.

THE WEEKLY UNION Is the cheapest and most desirable Home, News and Literary Journal published on the Pacific Coast.

Special Agencies. This paper is for sale at the following places: L. P. Fisher's, room 21, Merchants' Exchange, California street, the principal News Stands and Hotels, and at the Market-street Ferry, San Francisco.

Los Angeles.—Elector Book Store, corner Second and Main streets. San Diego.—Emmal & Co., 860 Fifth street.

Santa Barbara.—Hassinger's News Depot. Fresno.—C. T. Cearley, 1111 J street. Santa Cruz.—Cooper Bros., News Depot.

Eastern Business Offices. 48 Tribune Building, New York. "The Bookery," Chicago.

THE RECORD-UNION AND WEEKLY UNION are the only papers on the Coast, outside of San Francisco, that receive the full Associated Press Dispatches from all parts of the world.

CHEAP WARES MEANS LOW WAGES

Our contemporary the Stockton Mail is distinguished for its hatred of sham, for its candor, and for the perspicuity of its statements. It says: "Organized labor in the railway service was put down by the strong arm of the Government, and it was put down to stay. There will never be another great strike in that department of industry in the United States.

It could be, could it, then the value, brains and all, is determined by the amount it would sell for, or the amount it would be taken for in the settlement of a solvent debt. Is the value of the Bulletin—brains, franchises, good will, earning capacity and all, but \$1,200? If it has a value in excess of \$1,200, was it not an evasion of its duty to the people of the State of California to place only that valuation upon it?

Our esteemed contemporary, the Los Angeles Times, quotes from the RECORD-UNION as follows: "A deep sea harbor at Los Angeles is the pivot upon which a vast railroad combination turns. The construction of a deep sea harbor at that point will revolutionize the commercial geography of California."

Commenting upon this quotation, our contemporary says: "If the RECORD-UNION by a harbor at Los Angeles means a harbor at Santa Monica, then the Times thinks the pivot on which a vast railroad combination turns a very weak one; but if it means the construction of a harbor at San Pedro, then," it hastens to admit that "the RECORD-UNION is entirely right."

We assure our esteemed contemporary that at this distance it would appear that a deep sea harbor in such relation to the city of Los Angeles as being conifer upon that city the advantage of being an ocean terminal must be located somewhere near the city. If San Pedro is the best place, then by all means let it be located there. If Santa Monica is the best place, then by all means let it be located there. The distance between the two points is something like thirty miles.

We are too far away from the local atmosphere of Santa Monica, San Pedro and Los Angeles to be deeply interested in the question as to where the harbor shall be located. Southern California has already an excellent harbor at San Diego. In a straight line it is not more than 125 miles distant from San Pedro or Santa Monica or their vicinity. Notwithstanding all this it is proposed that the Government shall spend from four to six millions of dollars to create an artificial harbor as a rival to that which nature supplied to the southern part of California. We do not say this as a discouragement to the enterprise. It is a significant fact, however, that a good harbor exists at a distance less than 150 miles from where the construction of an artificial harbor is proposed.

Two railroad systems are contending for the choice of locations. The Atchison, Topeka and Santa Fe favors San Pedro. The Southern Pacific Company favors Santa Monica. The Los Angeles Times has espoused the cause of San Pedro because it says a harbor at that point will be an open harbor, free to all railroads and free to all people, while, it declares, the Santa Monica harbor will be a closed harbor, free to but one corporation. We fail to see the justification for this statement. The people of this section of the country do not care a fig where the artificial harbor is to be created, and the more contented there is concerning this matter the less likelihood there is that an artificial harbor will be created at all.

The people of San Francisco are very hostile to Santa Monica, not because they are in favor of an open harbor free to all, but because San Francisco does not want a deep sea harbor for Los Angeles. It would make a hypocritical pretense if it did want such harbor. It perceives, however, that the Southern Pacific Company is in favor of Santa Monica, and that the general desire on the part of Los

tion, the Constitution proceeds: "The word 'property' as used in this article and section is hereby declared to include moneys, credits, bonds, stocks, dues, franchises and all other matters and things, real, personal and mixed, capable of private ownership."

The Bulletin and Call Company are in court offering to sell the Call. We do not know whether the Call is assessed for anything. The valuation of the Bulletin being placed at \$1,200, we presume the Call is assessed for as much or as little. But the Bulletin and Call Company propose to sell the latter property and expect \$200,000 for it. By that sale will be transferred an ownership value, and things real, personal and mixed, capable of private ownership. The value of the Call is capable of private ownership, and, whether that value be conferred by brains or by fixed property, its value is capable of private ownership and its ownership is capable of being transferred.

Now the value of the Bulletin for the purposes of taxation is what the paper will bring. It has its earning capacity. The man whose property has an earning capacity of \$20,000, should pay twice as much as he whose property earns but \$10,000. Under the law, things capable of being sold or owned or controlled, or having a value, are property. If the Bulletin is worth fifty or a hundred thousand dollars, its proprietor is simply a tax shirker when he gives in an assessment of \$1,200. He is a simple, plain evader of his duties to the commonwealth, and his evasion from the standpoint of interest is as grossly selfish and as unpatriotic as ever animated a railroad, a bank or farm. He owns something; therefore it is capable of private ownership. If he sold it, he would transfer that ownership. Now what it would sell for is a standard of its valuation. What it would be received for in payment of a solvent debt by a creditor is its taxable valuation. We ask the Bulletin now to face the music. It stands convicted of being a tax shirker. It has no defense and will have less if it will answer fairly the following questions:

Is the value of the Bulletin a matter of ownership? Can the value of the Bulletin be transferred? Could the value of the Bulletin be converted into money? If it could, then the value, brains and all, is determined by the amount it would sell for, or the amount it would be taken for in the settlement of a solvent debt.

Is the value of the Bulletin—brains, franchises, good will, earning capacity and all, but \$1,200? If it has a value in excess of \$1,200, was it not an evasion of its duty to the people of the State of California to place only that valuation upon it? Either the Bulletin is not worth more than \$1,200, or its owners have cheated the people of California by a tax evasion.

That the San Francisco journals are not taxed upon the value of their fixtures, to say nothing of the property expressed by the good will—and which, being capable of ownership, is liable to taxation—is proven by the following statement: The Chronicle's assessment is as follows: Fixtures, \$500; solvent credits, \$1,500; money, \$500; machinery, \$12,000; type, \$1,000; paper, \$500. Total, \$16,000.

The Chronicle's machinery cannot be placed in position for \$75,000. Its fixtures cannot be placed for \$20,000. Its type would cost \$5,000. In short, the Chronicle's equipment, including its money, solvent credits and paper, could not be placed in their present position for less than \$100,000.

There is a paper in San Francisco called the Daily Report. We are told that it has two presses, of the capacity of which it is constantly boasting. The paper is known at least to the Assessor. Its assessment is as follows: Type, \$500; machinery, \$2,500; horses and wagons, \$280. It is devoid of solvent credits, of money, of general fixtures and of paper. Its total assessment is \$3,280.

The Evening Post Publishing Company is assessed as follows: Franchise, \$150; fixtures, \$500; horse, harness and wagon, \$105; type, \$500; machinery, \$2,000; paper, \$300. Total, \$3,455.

The Post has two Goss presses, which cost \$15,000 a piece at the factory, and probably cost \$4,000 apiece to set up. The splendid equipment owned and operated by the Post could not be placed in position for \$60,000.

The San Francisco Bulletin Company is assessed as follows: Fixtures, \$100; wagon, \$25; type, etc., \$1,000; press, \$100; total, \$1,325.

The Bulletin apparently has no equipment. It has nothing capable of private ownership. The Report has a horse and wagon assessed for \$300. The Post has a horse and wagon assessed for \$165. The Bulletin has a horse and wagon assessed for \$25. We are disposed to think that the Post and Report have more use for horses and wagons than the Bulletin. At all events they keep much better stock.

The whole outfit of the Bulletin is \$1,325; and yet this paper has been a shouter of the most vociferous type concerning tax evasion by railroads, and against any increase of the assessment of San Francisco by the State Board of Equalization.

The Call outfit is put down at \$12,000. So the Bulletin and Call, owned by one concern, is assessed \$13,225. This includes a splendid new press which the Call owns, which cost \$40,000, and is not one year old. The entire valuation of the Call and Bulletin's fixed property is \$13,225.

The Examiner Publishing Company owns two splendid presses, worth in position at least \$25,000 apiece. It owns fixtures in the way of art outfit, type and printing office equipment generally which could not be placed where they stand to-day for less possibly than seventy-five or a hundred thousand dollars. The following is its list of property: Bureau of claims, \$150; fixtures, \$500; money, \$500; machinery, \$10,000; type, \$1,000; paper, \$1,000.

The entire printing machinery, equipment, paper, horses, wagons, solvent credits, franchises, furniture, stock, paper

on land, etc., of the San Francisco Examiner, the San Francisco Call, the San Francisco Bulletin, the San Francisco Report and the San Francisco Post are assessed at \$49,070. The aggregate income from these papers is not less than a million dollars per annum, and the possible profit is \$250,000. There are farms of a thousand acres in California assessed at \$50 an acre, or \$50,000, that are not paying \$3 an acre. There is no country property, whether real or personal, from San Diego to Siskiyou, assessed as low as this newspaper property in San Francisco; and when the proprietors of these papers gave in their assessment they concealed their value for the very common and vulgar purpose of evading a fair share of their taxation, and for no other purpose, consideration or reason, and with no other thought, intention or design; and they each, one and all know this statement, charge and indictment to be true.

The Deed of a Dog. The New York Sun publishes the following story: "A shepherd dog kept watch over two and a half-year-old baby, Brush, who wandered away and got lost in the woods near this place the other day. The little fellow was on a visit to his grandfather, William Crozier. He was accompanied by his mother, Mrs. Charles H. Brush of this place. During the day the baby was missed and could not be found. An hour or so after the child disappeared Sherman Hall, who lives about a mile from the Crozier place, was drawn to a patch of woods by a dog's howl.

"Pushing back the undergrowth, Hall discovered a curly-headed little fellow sleeping quietly on a bed of leaves, with one of his chubby hands hidden in the dog's shaggy hair. Hall advanced to pick up the child. The dog became unfriendly, and growled and howled. Leaving the woods, Hall went for assistance. While he was gone the welcome bark of the dog caught the ears of some of the searchers from Mr. Crozier's place. They were known to the dog, which greeted them with manifestations of great delight. All the way back home the dog raced across the road and down the route in front of the procession bearing the little wanderer back to his mother."

Try McMorry's Teas. They are the best in the market. 331 M street.

SPECIAL NOTICES. DR. F. M. SHIELDS, Dentist, has removed his office to 413 J street, bet. Fourth and Fifth.

J. R. WELDON, Dentist, has opened an office at 809 J street.

NEW TO-DAY. 1894 1894 STATE FAIR. PAVILION OPEN DAILY FROM 8 A. M. TO 5 P. M., and from 7:30 to 11 P. M.

RACING AT 1:30 P. M. DAILY. THURSDAY, September 6th. No. 1—TROTTING: Occident stake, for 3-year-olds, Aria and Silver Note.

LADES' TOURNAMENTS. At 10 o'clock A. M. FRIDAY, September 7th and 14th. STOCK PARADES at 9 A. M. SATURDAY, September 8th. TUESDAY, September 11th. THURSDAY, September 13th. SATURDAY, September 15th.

JOHN BOGGS, President. EDWIN F. SMITH, Secretary. Democratic Ratification Meeting! Armory Hall, Sixth and L Streets, SATURDAY NIGHT, SEPT. 8th.

JAMES H. BUDN, NOMINEE FOR GOV. Lieutenant-Governor, H. M. La Rino, nominee for Railroad Commissioner, Hon. Elias Ledy, Hon. K. M. Clarken, J. W. Hughes, and others will address the meeting on the issues of the day. The people, irrespective of former political affiliations, are respectfully invited to be present. Seats will be reserved for ladies and their escorts. Music by the band.

ISAIDORE ALEXANDER, Chairman Executive Committee of Democratic County Committee. GEO. B. ROSS, Secretary. Attention, Democrats! All DEMOCRATS are requested to assemble at the Courthouse THIS EVENING At 8 o'clock, to make suitable arrangements for the reception of the Democrats from Stockton and other cities, who will arrive here Saturday evening by excursion train to participate in the Democratic Ratification Meeting at Armory Hall. By order EXECUTIVE COMMITTEE Of the Democratic County Central Committee.

RICH. T. COHN, Regular Republican Nominee for AUDITOR AND RECORDER. NOTICE OF ASSESSMENT. LIVE OAK CONSOLIDATED GOLD MINING COMPANY.—Location of principal place of business, Sacramento City, Cal.—Notice is hereby given that at a meeting of the Directors of the Live Oak Consolidated Gold Mining Company, held on the 4th day of September, 1894, an assessment of ten cents per share was levied upon the subscribed capital stock of the corporation, payable at the office of said company, No. 914 Ninth street, Sacramento City, Cal., and to the Secretary thereof, on or before Tuesday, the 2d day of October, 1894.

Any stock upon which this assessment shall remain unpaid on Tuesday, the 2d day of October, 1894, will be delinquent and will be advertised for sale at public auction, and, unless payment is made before, will be sold on the 13th day of October, 1894, to pay the delinquent assessment, together with costs of advertising and expense of sale. MEISTER, Secretary. Office, No. 914 Ninth street, between J and K streets, Sacramento City, Cal. 808-47th

Our Necessity! Your Opportunity! DON'T NEGLECT IT! ALL SUMMER GOODS MUST MOVE AT ONCE REGARDLESS OF COST! IT MAKES NO DIFFERENCE WHO GETS THEM—YOU NEED THEM. IT WILL BE TO YOUR INTEREST TO GET OUR PRICES BEFORE BUYING ELSEWHERE. E. S. ELKUS, 922 and 924 J Street.

CANDIDATES. FRANK D. RYAN, Republican Nominee for DISTRICT ATTORNEY. E. T. JOHNSON, Regular Republican Nominee for SHERIFF. JACOB HEINTZ, People's Party Nominee for SHERIFF. T. H. BERKEY, Republican Nominee for ASSESSOR. THOS. JENKINS (PRESENT INCUMBENT), Regular Republican Nominee for SUPERVISOR, FIFTH DISTRICT. JOHN P. BRISSEL (PRESENT INCUMBENT), Nominee of Reorganized Democratic Party for CONSTABLE. W. A. WALL, (K. of P. Building, Ninth and I streets), Candidate for CONSTABLE, SACRAMENTO TOWNSHIP.

AMUSEMENTS. CLUNIE OPERA HOUSE. J. H. TODD, Manager. Commencing Monday, September 3d, and Saturday Matinee. PYKES' OPERA COMPANY IN THE MASCOTT. Evening Prices—20c, 30c, 50c. Matinee Prices—10c, 20c, 30c. Now open. METROPOLITAN THEATER. J. H. TODD, Manager. 5 NIGHTS 5 Commencing MONDAY, September 10, Engagement of the Favorite Artist MISS Jeffrey Lewis, Who will appear in a Series of New Characters in the following Great Plays, together with a Perfect Company: Monday and Thursday, Wednesday, Money and Man, La Belle Russe. LLOYD ASTRAY, OLIVERTWIST. SPECIAL SCENERY. 50 cents—PRICES—75 cents, 50 Box office open. 808-31

INTERNATIONAL TEMPLE OF ART. OPEN DAILY FROM 10 A. M. TO 10 P. M. Admission, 25 cents. Don't fail to see HANANIAN MASAKICHI, The \$5,000 Statue. Its equal has never been seen in Sacramento. The latest European and American vases, LIVING PICTURES, also Surochov's \$20,000 Painting, "The Sultan's Favorite." 801-121

HAARPER'S WAR VOLUMES. OF INTEREST TO Record-Union Subscribers. A File OF Harper's Weekly (During the War) is worth \$100. Over 1,000 of the stirring Harper Weekly war pictures, by Thos. Nast and other famous Harper war artists, taken right on the field, were used to illustrate HARPER'S Pictorial History OF THE Civil War.

This great book has sold for years at \$16 to \$30 in two big volumes. The pages are 16x11 1/2 inches. There are 832 pages. Lots of maps and sketches, and one big colored map 23x33 inches. People wanted them, but couldn't afford \$16 and kept asking for the old Harper's Weekly during the War. After the pictures had been put into this big, new, complete history, the old Weekly plates were destroyed and now those files are scarce.

But the big history was so interesting, and being compiled from all the official records, was so complete and valuable that thousands bought it. Now it is all cut up and everybody is getting it and being surprised. It is made into 26 big parts, 32 big pages in each, and printed on nice supercalendered paper—better than ever before—and has a handsome buff cover with emblematic design on each part. The parts have sold as high as \$1 each, but can be got for only 8 cents each, if you know how. The pictures alone are worth more than that, but the story and copies of many official documents and state papers of priceless historic value, all go in with the pictures.

How!!! Well, you want to first get part No. 1 and see the table of contents and see that there is ten times as much value as you thought, or even saw before for the money. Given to all subscribers of the Record-Union and Weekly Union for 8 cents per number. Only \$2.08 for the complete work.

NOTICE TO THE PUBLIC. D. J. CONSIDINE WISHES TO INFORM his friends and the public that he has purchased the business southwest corner Fourth and K streets, in the Brown House opposite the Mechanics' Store; also that he has no interest or connection whatever in the business southeast corner Third and K streets for the last ten months. D. J. CONSIDINE, 500 K street. Telephone 150.

SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM.) AUGUST 1, 1894. Trains Leave and are Due to Arrive at Sacramento:

Table with columns: LEAVE TRAINS RUN DAILY, ARRIVE (FRI) (SUN). Rows include Ashland and Portland, Callisto and Napa, Colusa and Napa, etc.

HAARPER'S WAR VOLUMES. OF INTEREST TO Record-Union Subscribers. A File OF Harper's Weekly (During the War) is worth \$100.

Standard and High Bred Trotting Brood Mares. BREED AT THE FAMOUS PALO ALTO STOCK FARM, AT AUCTION, Wednesday, September 12, 1894.

BELL & CO., AUCTIONEERS. Salesroom, 323 J Street, Sacramento. REGULAR SALES DAY, WEDNESDAY and SATURDAY, at 10 o'clock.

HO! FOR KLAMATH SPRINGS! THEY ARE TWENTY MILES FROM Ager, on the California and Oregon route. Stage ride delightful, no dust. Large stone hotel, second-class accommodations. Terms, \$10 to \$12 per week. Good hunting and fishing, scenery grand. Hot iron and sulphur water and the famous Hot Mud Springs for all blood and skin diseases, for stomach troubles, rheumatism, alcoholism, etc.

"IVY LODGE," Santa Cruz, Cal. SELECT PRIVATE BOARDING. BEAUTIFUL grounds, sunny rooms, large library, music rooms, etc. Fine table. Four acres in fruits and berries. Easy walk to the beach or Pointe. On car line. Terms from \$10 up, according to room.

PURELY A FAMILY AFFAIR. One doz. Pint Jars in a box, 50c per dozen. One doz. Quart Jars in a box, 60c per dozen. One doz. Half Gallon Jars in a box, 80c per dozen.

TEAS. At 25c, 25c, 30c, 35c, 40c and 50c per pound. Our New Open 50c Tea equals others' 75c.

COFFEES. At 15c, 20c, 25c, 30c and 35c per pound. Our 30c Java Blend makes a perfect Cup of Coffee.

Perhaps You Don't Know We Sell CROCKERY, CHINAWARE, GLASSWARE AND TINWARE 35c less on each dollar than others do.

Great American Importing Tea COMPANY, 617 J Street, Sacramento. Those who come to our store buy cheaper than those who stay away.

Cheap for Cash or on Installments. THE FINEST LINE OF BABY CARRIAGES FROM \$7.50 TO \$40.

NOTICE OF SALE OF REAL ESTATE. NOTICE IS HEREBY GIVEN BY THE undersigned, the guardian of the person and estates of JOHN EITEL, and GEORGE EITEL, minors, that under and pursuant to the order of the Court of the County of Sacramento, State of California, made on the 5th day of May, 1894, in the matter of the estate of JOHN EITEL, deceased, the following real estate, subject to a lien of \$100,000, sold at private sale, for cash, in gold coin of the United States, to the County of Sacramento, State of California, particularly described as follows: Commencing at a point on the north side of J street, said city, 140 feet west of the west line of Fourth street, thence north 150 feet to the north line of the alley 100 feet wide, thence south 50 feet, thence west 3 feet, thence south 100 feet to the north line of J street; thence east 20 feet to the place of beginning, together with the improvements thereon.

Offers or bids for said property will be received at the office of Johnson & Johnson, No. 804 J street, Sacramento, Cal., or by the said guardian at his residence, No. 1709 J street, Sacramento, Cal., and such bids must be in writing. Dated August 29, 1894. ABRAHAM EITEL, Guardian. JOHNSON & JOHNSON, Attorneys, 804-806 J street.

SPRING TIME HAS ARRIVED, and house-cleaning is under way. Send your order to AMERICAN STEAM LAUNDRY, Nineteenth and I Streets.

REWARD! The SOUTHERN PACIFIC COMPANY hereby offers to pay FIVE THOUSAND DOLLARS As a reward for information or evidence leading to the arrest and conviction of one or more of the criminals who caused the derailment of west bound mail and passenger train, No. 4, at a point about three miles west of Sacramento about noon this date, JULY 11, 1894, in which wreck three or more persons were killed. (Signed) A. N. TOWN, Second Vice-President and General Manager.

TOBACCO, CIGARS and CIGARETTES. EASTERN and KEY WEST ONLY. Get a Good Cigar for Your Money. A. COOLIDGE. Telephone 341. NOTICE OF SALE OF BONDS.

PURSUANT TO A RESOLUTION OF THE Board of Directors of Modesto Irrigation District, duly given and made on the 21st day of August, 1894, notice is hereby given that said Board of Directors will sell to the highest and best bidder the bonds of said irrigation district to the amount of eighty-two thousand five hundred dollars (\$82,500), bearing interest at the rate of 8 per cent. per annum, payable semi-annually, on the 1st day of January and July of each year, on the presentation of the interest coupons at the office of the Secretary of said district, at Modesto, California, and may be addressed to or left with the Secretary of said district, at Modesto, Cal., at any time after the date of this notice and until 10 o'clock A. M. on the 15th day of SEPTEMBER, 1894, at which time and place the said sale will be made. Said bonds will be each of the denomination of \$500, and will be negotiable in full, and will conform in all respects to the requirements of said district.

The Board of Directors reserve the right to reject any or all bids. Bids must be sealed and addressed to the Secretary of said board, and indorsed: "Proposals for Modesto Irrigation District Bonds." Jones by order of the Board of Directors of Modesto Irrigation District, August 21, 1894. C. S. ARBOTH, Secretary. 823-211

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