

STATE CONTROLLER UPHELD.

ADVERTISING COSTS INCLUDED IN THE PRICE.

Opinion of the Attorney-General Regarding State Delinquent Tax Sales.

The District Attorney of Los Angeles County recently took issue with Controller Colgan respecting the payment of costs arising from advertising notices of sale of lands which had been sold to the State for the non-payment of taxes.

The Controller submitted the point at issue to the Attorney-General, and that he was upheld in his opinion the following communication will show:

Jan. 14, 1898. Hon. W. F. Fitzgerald, Attorney-General, San Francisco, Cal.—Dear Sir: A question has arisen regarding the intent and meaning of the last clause of Section 3807 of the Political Code.

I cannot think it was contemplated by the Legislature in passing this law that the county should lose money by the sale of property in this manner, as would surely be the case, for in nearly every instance the expense of advertising will amount to much more than is received for taxes, etc.

In the case of the publication of the delinquent tax list the expense is born by the county, but the Tax Collector is required to collect in addition to the taxes due on the delinquent list 50 cents on each lot, piece or tract of land separately assessed.

I think my argument is strengthened by the language of Section 3808, Political Code, which is in part as follows: "The Tax Collector shall deduct the penalties, cost and other amounts received as expenses attending such sale, and the balance shall be distributed between the State and county."

This question has arisen by reason of an opinion given by the District Attorney of Los Angeles County to the Tax Collector, a copy of which I inclose herewith. I had advised the Tax Collector to include in the amount necessary to bid the expense of advertising.

Men there are in the world, but are you one of them? Are you a man at all? Trembling hands and knocking knees do not indicate a man. They do show something, though. They show a weakling! Indeed they do!

Will you write for free circulars and testimonials? Loosened teeth, loss of sleep, hair falling out means blood taint. The "30-day blood cure" will make that all right, never mind about what stage it may be, and will get into your mind that these circulars are free, too? So is medical advice.

ATTORNEY-GENERAL'S OPINION.

Hon. E. P. Colgan, State Controller, Sacramento—Dear Sir: I am receipt of your favor of the 14th inst., in which you request my construction of that portion of Section 3807 of the Political Code, which reads as follows:

"But no bid shall be received or accepted at such sale for less than the amount of all the taxes levied upon such property, and all interests, costs, penalties, and expenses up to the date of such sale. The expense of the publication of the notice herein required shall be a charge against the county."

I am therefore of the opinion that the expense of the publication of the notice in question must be so included. The provision of the section relative to such expense being a county charge is intended merely to specify which shall pay it in the first instance, the State or the county, and not to prohibit its inclusion as one of the expenses incurred "up to the date of such sale."

It is the policy of our revenue laws that all expenses arising from the non-payment of taxes shall be borne and paid out of the receipts from the sale of the property taxed; and there is nothing in the language of the section under consideration which would indicate that the Legislature, in this instance, intended to depart from that policy.

RELIGIOUS SERVICES TO-DAY.

- (At 11 a. m. and 7:30 p. m., except otherwise stated.) Presbyterian, Westminster—Sixth and L streets. Presbyterian—Fourthteenth, O and P; Sunday-school, 12:15. Methodist (South)—Seventh, J and K; Sunday-school, 12:20. Methodist (A. M. E.)—Seventh, G and H. Methodist—Sixth, K and L streets, 10:45 and 7:45. Methodist—Central, Eleventh, H and I; Sunday-school, 12:15. United Brethren—Fourthteenth and K; Sunday-school, 9:45. Baptist, First—Ninth, L and M; Sunday-school, 12:15. Baptist, Calvary—1, Twelfth and Thirteenth; Sunday-school, 9:45. Baptist, Emmanuel—Twenty-fifth and N; Sunday-school, 12:15. Baptist, Oak Park—Cypress and Thirtieth, 11 and 7:30; Sunday-school, 10 a. m. Baptist, Mount Zion—Sixth and P; Sunday-school, 12:30. Baptist, First—Sixteenth and L; Sunday-school, 10. German Evangelical—Tenth, O and P; Sunday-school, 10. Lutheran, English—Sixteenth, J and K; Sunday-school, 9:45 a. m. Lutheran, German—Twelfth and K. Episcopal, St. Paul's—Eighth, I and J; Sunday-school, 9:45. Episcopal, St. Andrew's—Twenty-third and K, 7:30; Sunday-school, 3:30 p. m. Catholic, St. Francis—Twenty-sixth and K, 6, 8, 10:30; Sunday-school, 2:30. Catholic, Cathedral—Eleventh, J and K, 6:30, 8, 10:30 and 7:30. Congregational—Sixth, I and J. Latter-Day Saints—Pythian Castle. Latter-Day Saints, Reorganized—Twenty-fourth and K. Adventists, 310 G, services 7 o'clock. Theosophy—Theosophical Hall, No. 1017 Ninth street, 8 o'clock p. m. Marguerite Sunday-school (Congregational)—Twenty-third and K streets.

Stop That Cough.

Barton's Famous Cough Drops will do it. Five cents a box. 420 K, 510 J. McCormey sells groceries. Agent for Coronado water and Stockton sarsaparilla and iron. 531 M street.

Hot weinerwurst and sauerkraut at the El Dorado. 826 J. Try McCormey's Blend Coffee. 55c.

FREE PUBLIC MARKET.

Call for a Meeting of Producers in San Francisco.

The matter of securing a free public market in San Francisco, which was first suggested by Wm. H. Mills in the State Board of Trade, is now being pushed by the San Francisco Farmers' Club. It has just sent out the following call to all growers, farmers, etc.:

The Harbor Commission has declared that such committee, when appointed, will be recognized by the Commission as the representative of the interests of the market.

THE "BUNCO KID."

Held for Trial before the Yolo Superior Court. Harry Spencer, alias the "Bunco Kid," had his preliminary examination before Justice Gill of Washington yesterday, and was held to answer before the Superior Court at Woodland, bail being fixed in the sum of \$2,000.

Spencer was arrested about a week ago by Officers Douglas and Penning for burglarizing the residence of Major Connors on the Yolo side of the river. All the property stolen by Spencer had been recovered by the arresting officers, and was identified in court.

Weather Reports.

The Weather Bureau report shows the highest and lowest temperatures yesterday to have been 49 and 36 degrees, with fresh to gentle southerly winds and cloudy weather prevailing, with a very light sprinkle of rain during the forenoon.

The barometrical readings at 5 a. m. and 5 p. m. yesterday were 30.29 and 30.16 inches, respectively.

The highest and lowest temperatures one year ago yesterday were 46 and 40 degrees, and one year ago to-day 43 and 39 degrees.

The average temperature was 42 and the normal 47 degrees, showing yesterday to have been 5 degrees cooler than usual for the 22d day of January.

One year ago to-morrow a storm began which gave 22 of an inch, and after taking a rest for two days another storm set in, which remained with us until the 7th day of February.

Three of those days gave heavy rainfalls, as follows: January 29th, 1.36 inches; January 31st, 1.10 inches, and February 1st, 1.25 inches. For the entire storm there was 6.13 inches. Such a storm as that during the next two weeks would work wonders for our rural population.

Seventy Days for Hedden.

In the Police Court yesterday H. F. Hedden, who on Friday last was found guilty of obtaining money under false pretenses, was sentenced to serve seventy days in the County Jail.

Hedden is the young man who recently took subscriptions in this city for a San Francisco publication for which he claimed to be an authorized agent.

While the evidence was of a very conflicting nature, Justice Davis decided that the preponderance was against Hedden.

A Week's Failures.

The Bradstreet Mercantile Agency reports 15 failures in the Pacific Coast States and Territories for the week ending January 21st, as compared with 25 for the previous week and 25 for the corresponding week of 1897.

The failures for the past week are divided among the trades as follows: 3 grocers, 1 varieties, 1 California wines, 2 restaurants, 1 hotel, 1 dairy, 1 manufacture of glue, 2 cigars, 1 dry goods, 1 general store, 1 fruits, etc.

Davis Taken to Auburn.

Frank Davis was taken to Auburn yesterday by Sheriff Conroy of Placer County to answer to a charge of burglarizing a store in Rocklin. It is thought that Davis is one of the men who were taken from the store was found on him when he was arrested.

Distribution Asked For.

Andrew Conlan, executor of the will of Catherine Elizabeth Preiss, deceased, has filed his report in the Superior Court of his administration of the estate and his petition for final distribution thereof. The estate amounts to \$8,512.70. The hearing is set for February 7th. Hiram W. Johnson is attorney for the executor.

Will Admitted to Probate.

Judge Johnson yesterday admitted the will of Lizzie Hassett, deceased, naming W. S. Bassett as executor without bond. J. H. Kingman, John Minford and F. M. Tracy were appointed appraisers, and notice to creditors ordered published in the "Record-Union."

Holl & Dunn are attorneys for the executor.

Motion for a New Trial.

In Judge Hart's department yesterday the attorneys of Harry Lynch made a motion for a new trial of his case, and the court took the matter under advisement till Tuesday.

Sent Beautiful Flowers.

In yesterday's report of the Golden Jubilee celebration by the Sons and Daughters of Pioneers omission was in-

advertently made of the fact that a beautiful floral piece had been sent from San Francisco by Mrs. James McClatchy. It attracted much attention during the evening.

The Biker was Worsted.

On Thursday night, at Twenty-eighth and Y streets, Charles Berlin, who was out for a spin on his wheel, collided with a horse and cart and was put out in the first round. Berlin's face and clothing suffered severely. It is understood the horse and cart were not badly injured.

Mrs. Orcutt's Estate.

Frank L. Orcutt has petitioned the Superior Court for letters of administration on the estate of Mary S. Orcutt, deceased, consisting of lot 9 and improvements, bounded by G and H, Eighteenth and Nineteenth streets, valued at \$9,000. The hearing is set for February 4th.

A Tool-House Raided.

On Friday night thieves broke into M. F. McKenzie's toolhouse, on M street, between Twenty-fourth and Twenty-fifth, and stole therefrom a number of saws, planes, hammers, chisels, etc. The work is supposed to have been done by hobos.

Wrecked Locomotives Brought In.

The remains of the two engines wrecked near Colfax on Tuesday afternoon were landed in the railroad shops yesterday. The numbers of the locomotives remain intact, and it is understood that starting from that point of vantage they will be rebuilt.

An Orange-Stealer's Sentence.

James Sullivan pleaded guilty in the Police Court yesterday to petty larceny, and will serve ten days in the County Jail. He stole four oranges from a tree on the Crocker property at Seventh and F streets.

Acquitted of Battery.

J. Fitzgerald was tried in the Police Court yesterday morning on a charge of striking H. H. Walker, and was acquitted. The trial grew out of an early Sunday morning difficulty.

Petition in Insolvency.

F. J. Moore has filed in the Superior Court, through Driver & Sims, his attorney, his petition in insolvency. His liabilities amount to \$2,547.90, and his assets to nothing.

Postoffice Hours.

Monday being a legal holiday, Sunday hours will be observed at the Postoffice, except that there will be one delivery by carriers in the morning.

Failed to Take in His Sign.

W. W. Chapin was arrested yesterday morning for an alleged violation of the take-down-your-sign ordinance.

Seed Time.

Sow before reaping—and a sure, full crop is secured only by using good, pure seed. Guaranteed pure seed can be obtained from the Pacific Strong Seed and Plant Co., wholesale and retail, at the Pacific, J, near Eighth.

Special Values on Sale.

25c all-wool black hose for children, ages 3 to 8 years, 10c pair; ladies' \$1.25 corset waist, sizes 18, 19, 20 and 21; 20c 100 men's (tan) socks; hats, black, brown and nutria colors, selling at one-third their value. The Old Red House.

Save money by buying your tea and coffee of J. McCormey, 531 M.

Ten bars Royal Savon, 25c; 10 bars Cudahy's Diamond C soap, 25c; fine pickled roll butter, 40c; fresh dairy, 50c; Arbuckle's coffee, 2 lbs for 25c; good tea, 25c lb; lowest prices, full weights and a discount for cash of 5 per cent. Beesley & Son, 516 and 518 J.

Coronado water, Stockton sarsaparilla and iron, champagne cider, ginger ale, orange cider. J. McCormey, agent.

Orange trees in lots of 10,000 or small orders; all varieties; olives also. Harry S. Landis, Orangevale.

Try McCormey's 50c uncolored Japan tea; E. B. tea, 60c; G. P. tea, 75c; P. P. Japan tea, 40c; 531 M street.

Electrical lamps at Scott's, 303 J. Try McCormey's 25c tea. 531 M.

DIED.

MOORE—In this city, January 22d, Mrs. Mary E. Moore, mother of Mrs. W. F. Barry of this city. Mrs. W. F. Barry of Chicago and Miss Julia Moore of San Francisco, a native of Kentucky, aged 75 years 11 months and 4 days. Funeral notice hereafter.

TO CURE NERVOUS DYSPEPSIA.

To Gain Flesh, to Sleep Well, to Know What Appetite and Good Digestion Mean, Make a Test of Stuart's Dyspepsia Tablets.

Interesting Experience of an Indianapolis Gentleman.

No trouble is more common or more misunderstood than nervous dyspepsia. People, having it think that their nerves are to blame and are surprised that they are not cured by nerve medicine and spring remedies; the real seat of the mischief is lost sight of; the stomach is the organ to be looked after.

Nervous dyspepsia, if not cured, does not have its pain wholly in the stomach, nor does it bring any of the usual symptoms of stomach weakness. Nervous dyspepsia shows itself not in the stomach so much as in nearly every other organ; in some cases the heart palpitates and beats, having it think that their nerves are to blame and are surprised that they are not cured by nerve medicine and spring remedies; the real seat of the mischief is lost sight of; the stomach is the organ to be looked after.

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A. W. Sharper of No. 61 Prospect street, Indianapolis, Ind., writes as follows: "A motive of pure gratitude prompts me to write these few lines regarding the new and valuable medicine, Stuart's Dyspepsia Tablets. I have been a sufferer from nervous dyspepsia for the last four years; have used various patent medicines and other remedies, but they have done me no good. Sometimes gave temporary relief until the effects of the medicine wore off. I attributed this to my sedentary habits, being a bookkeeper with little physical exercise, but I am glad to state that the tablets have overcome all these obstacles, for I have gained in flesh, sleep better and am better in every way. The above is written not for notoriety, but is based on actual fact. Respectfully yours, A. W. SHARPER, "61 Prospect St., Indianapolis, Ind."

It is safe to say that Stuart's Dyspepsia Tablets will cure any stomach weakness or disease except cancer of stomach. They cure sour stomach, gas, loss of flesh and appetite, sleeplessness, palpitation, heartburn, constipation and headache.

Sent for valuable little book on stomach diseases by addressing Stuart Company, Marshall, Mich.

All druggists sell full sized packages at 50 cents.

"CAPITAL!" "CAPITAL!!" "CAPITAL!!!" "Capital" Java Blend (TRADE MARK REGISTERED.) Not a hard name to learn by any means, and if you enjoy a DELICIOUS CUP OF COFFEE

You will NEVER FORGET IT after a first trial. "THERE IS NONE JUST AS GOOD," thousands testify. "IT GOES FARTHER," says everybody, and yet, after all, you can buy it of your "Grocer" at 25c per pound. Kindly record upon your THINKING FACULTY three facts:

First, the name—"CAPITAL" JAVA BLEND. Second, that it is sold in SEALED cans only. Third, the seal should be UNBROKEN when delivered to you. Sup a cup of "Capital" Java Blend before entering upon the celebration of California's Golden Jubilee.

CAPITAL COFFEE CO. Electric Power Mills, 1109 TENTH STREET, - - SACRAMENTO.

SMOKE THE COCKNEY A. COOLOT, Sacramento, Distributing Agent.

"WELL BRED, SOON WED." GIRLS WHO USE SAPOLIO ARE QUICKLY MARRIED. Try it in Your Next House Cleaning

CREAMERY Agency Knights Landing and Woodland Creameries, California; Douglas County and Reno Creameries, Nevada. Strictly modern. Highest quality maintained always.

WOOD, CURTIS & CO., WHOLESALE DEALERS IN California, Oregon and Nevada Products. Butter, Eggs, Potatoes, Beans, Vegetables, Fruits, etc. Agents Santa Paula Seedless Lemons.

KLONDIKE OUTFITS! Gum and Leather Boots and Shoes, Arctic Caps and Hats, Compasses, Heavy Sweaters, Rifles, Revolvers, Ammunition, Arctic Socks, Knives, Razors, etc. GOODS THE BEST. PRICES THE LOWEST. ECKHARDT'S GUN STORE. 609-611 K Street, Sacramento, Cal. Send for Catalogue.

ONE CIGAR of the DOMINGUEZ brand will make you want another. Half a dozen smoked and you will want no other. HALL, LUHR & CO., Agents.

PERFECT DIGESTION, GOOD HEALTH, SOUND AND REFRESHING SLEEP AND OBTAINED BY USING Goging's Vegetable Liver Pills. They stimulate the Kidneys and Liver. CURE SICK HEADACHE. R. E. GOGING, 904 J STREET.

New Almonds 25c. Regular price, 10c a pound. KILGORE & TRACY, GROCERS, Northeast Corner Eighth and J Sts.

Visit DR. JORDAN'S Great Museum of Anatomy. DR. JORDAN'S GREAT MUSEUM OF ANATOMY. 1100 MARKET ST., bet. 7th & 8th, S. F., Cal. The Largest of its kind in the World.

N. Dingley's Mills, MANUFACTURERS and WHOLESALE DEALERS. Originators of the celebrated Star D brand. BEWARE OF IMITATIONS. MILLS - 1 STREET, NEAR FRONT. Telephone, Capital 64.

C. H. KREBS & CO., P. H. KREBS, Manager. 626 J STREET. DEALERS IN PAINTS, OILS, GLASS AND WALL PAPER. Painting, Papering and Decorating in all its branches. Telephone 267.

LONDON WOOLLEN MILLS J. H. HEITMAN, EINE TAILORING. Getting on the inside. The outward appearance of tailor-made clothing is usually quite good—but the inside that should be taken into account. That is what you want to examine, and carefully too. That's the place where the wily tailor—if he be not honest—makes money for himself, and makes his patron lose money. Pretty near time to think about that fall suit, isn't it? Not quite so busy now as we will be later—have more time to be sure everything is perfect. Drop in and examine the fall suit.

A SPECIAL TWEED 1000 TROUSERS AT 3.50 FIRST CLASS CUTTER AND FITTER 600 JST COR SIXTH

Mrs. M. A. Pealer, 621-623 J Street, Sacramento.

RAILROAD TIME TABLE. SOUTHERN PACIFIC COMPANY (PACIFIC SYSTEM) JANUARY 1, 1898. Trains Leave and Arrive Due to Arrive at Sacramento:

Table with columns: LEAVE TRAINS RUN DAILY, ARRIVE (P.M.), and list of train routes and times.

A HAPPY NEW YEAR. Edge Tools. Don't start the new year with a hatchet that won't cut, a saw that won't saw or a chisel that won't chisel. Get out these three tools that are often needed—if they're badly off, come to us. We'll sell you new ones that'll do your work quickly. Our prices are all right.

SCHAW, INGRAM, BATHUR & CO. 211-219 J St., Sacramento.

LIQUORS, WINE, BEER, ETC. CALL ON JIM & HARRY, 1009 THIRD STREET. CALIFORNIA EXCHANGE. Hot Lunch Daily. LACHEMYER & BEITER, 1023 THIRD STREET. PALISADE SALOON, 221 K Street.

HARLAN BROS., Proprietors. Western Hotel Building.

GRUHLER'S, THE POPULAR. In the favorite resort for a cool glass of Rubeck's Pilsner draught every day. Jacob Gruhler, Proprietor, 201 J Street. GAMBRIUN'S 630 K Street, MILLS, LEIS & BEITER, HALL Props. Finest Wines, Liquors and Cigars; Steam and Lager as should be. A good lunch always to be found.