

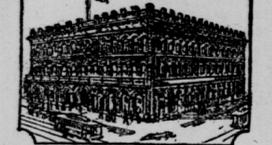
WE WILL GIVE \$1,000

To the person who will send us the largest number of subscribers to the "Ladies Home Journal" between now and April 15, 1898.

We shall divide \$1,500 among 440 agents who do the best work for us between now and April 15, 1898.

Our Pacific Coast Manager will be pleased to see those desiring to take up the work. Address W. H. DANIELS, Golden Eagle, Sacramento, Cal., February 1st to 4th.

The CURTIS PUBLISHING COMPANY PHILADELPHIA.



HOTELS AND RESTAURANTS. GOLDEN EAGLE HOTEL. Corner Seventh and K Streets.



WESTERN HOTEL. THE LEADING HOUSE OF SACRAMENTO. Corner 10th and J Streets.



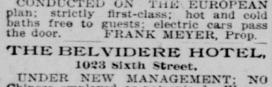
STATE HOUSE HOTEL. Corner Tenth and K Sts., Sacramento.



WINDSOR HOTEL. The Best Family and Transient Hotel in the City.



TURCLU HOTEL. 805 K Street.



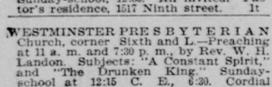
THE BELVIDERE HOTEL. 1023 Sixth Street.



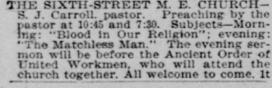
THE SADDLE ROCK RESTAURANT AND OYSTER HOUSE.



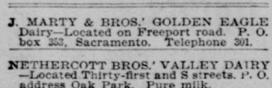
MAISON FAURE. RESTAURANT DE FRANCE. 47 K Street.



CHURCH NOTICES. FOURTEENTH-STREET PRESBYTERIAN Church.



EMMANUEL BAPTIST CHURCH. CORNER Twenty-fifth and N Streets.



FIRST M. E. CHURCH, SOUTH SEVENTH Street.



WESTMINSTER PRESBYTERIAN Church. Corner Sixth and L Streets.



MONEY BELONGS TO COLUSA.

THE DECISION IN THE GLENN COUNTY CASE.

Judge Johnson Holds That Delinquent Taxes Paid to Glenn Must Go to Colusa.

Judge Johnson yesterday rendered a decision in favor of Colusa County in the case wherein that county sued Glenn for certain delinquent taxes paid into the latter's treasury.

This is an action brought by the County of Colusa against the County of Glenn to recover the sum of \$1,622.72 alleged to have been paid to the latter county for delinquent railroad taxes for the years 1886-7.

At the time these taxes became due the territory now occupied by Glenn County was part of Colusa County.

Glenn County was carved out of Colusa by an Act of the Legislature in 1841. There is no provision in the Act for any division of the assets, or any assumption of the liabilities of the County of Colusa.

The Legislature being silent on the subject, Glenn gets nothing but the right to set up a house and go into business on her own account, and has no claim upon any of the assets of Colusa.

The railroad being silent on the subject, Glenn gets nothing but the right to set up a house and go into business on her own account, and has no claim upon any of the assets of Colusa.

The railroad prior to the re-assessment had refused to pay this tax. It is apparent that the company had conceived the idea that the taxes originally levied were invalid.

There is no decision so far been shown to the court that has declared the assessment for the years in question invalid. Upon the agreed statement of facts upon which this case was tried it was admitted that the assessments were made regularly and in due course of law.

That being the case the question next to be considered, did the State Board of Equalization when they assumed to reassess, have jurisdiction so to do.

Boards of Equalization are tribunals of limited jurisdiction. They cannot act unless they have special power given them. (Freeman on Judgments, Sec. 531. State vs. Allen, 3 Ill. 456. Darling vs. Gunn, 50 Ill. 424.)

It will be observed, as I have heretofore intimated, that the Act of 1893 is general in its terms and in no way specially refers to these assessments. Section 1 reads: "Every assessment of property made after 1879, which is invalid or may be hereafter adjudged to be, by reason of any illegality, invalidity or irregularity, declared or existing in the assessment of such property, shall be null and void."

The action of the board in making this reassessment did not in any way affect the old assessment. (State vs. Allen, 43 Ill. 406 vs. Michaels, 49 Ill. 617. Workmen's Banking Co. vs. Wynn, 159 Ill. 491.)

The railroad was indebted to the county for the taxes for the years named, and when it made its payment it should have been applied to the assessment as it originally stood.

The plaintiff was entitled to the money, because if paid, it must have been paid under the old assessment which was for the years prior to the creation of defendant as a county, and as I mentioned at the outset, it was not entitled to any of the assets of Colusa County, it could not claim taxes assessed prior to its creation. They belong to Colusa.

The Supreme Court already, in this case has determined that an action of this kind will lie, one county against another. The defendant has received the money. The plaintiff has made the necessary legal demand therefor, and I think should recover.

Judgment will be for the plaintiff for the amount sued for.

Don't run any risks about health. Avoid coughs, colds, fevers, pneumonia and all other similar ailments by keeping your blood rich and pure with Hood's Sarsaparilla.

Killing Frost Co-night

Weather forecasts, as above, that we have been having for the past two weeks, have no terrors to one safely encased in dressing gown and slippers and fortified with a selection of the February Magazines.

SCRIBNER, ARENA, COSMOPOLITAN, BLACK CAT, DEMOREST, PURITAN, ARGOSY, LADIES' HOME JOURNAL, PALL MALL, ST. NICHOLAS, STRAND, METROPOLITAN, NEW ILLUSTRATED

W. F. PURNELL, The Busy Bookseller and Stationer, 610 J Street.

J. R. May, C. W. Gandy, MAY & COMPANY, COLLECTORS, Office, 606 I Street.

ESTABLISHED '95. BEST REFERENCE. BAD BILLS A SPECIALTY. Persistent, personal attention every case. MONEY OVER AS SOON AS COLLECTED.

Administrator's Sale

Stock of the Late J. Hyman, Jr., 506 J STREET.

DIAMONDS, WATCHES, JEWELRY, SILVERWARE, FIXTURES, ETC., ETC.

WANTED. YOUNG LADY WANTS SITUATION TO do general housework and second work.

WANTED-4 FURNISHED ROOMS for light housekeeping, for two couples; references furnished. Address Rooms, this office. 12-25-98.

AN ELDERLY LADY WANTS SITUATION housekeeping; excellent cook. Apply 615 Fifteenth street. 12-25-98.

A RESPECTABLE MAN WISHES SITUATION in any capacity; good all-round hotel man or waiter; references and security in cash, or bondsmen if desired. Address 1232 Second street. 12-25-98.

FOR HOTEL, RANCH OR DOMESTIC help, call on Grant McKay, Employment Office, 921 4th St. Sunset phone, 94, red.

JAPANESE DOMESTIC AND RANCH hands furnished on short notice at Japanese Inf. Agency, 817 Sixth street.

CHEAPEST SOLING ON EARTH. Gents, 45c; ladies, 35c, at 1011 J street. 1,000 MEN TO HAVE OLD HATS MADE new. 1024 Eighth. W. L. ROUKKE.

WANTED-ALL KINDS OF KITCHEN and farm help. Please apply to Employment Office, Ninth and I. W. A. WALL, Prop. Cap. Tel. 273. Sunset, black, 64.

WANTED TO TRADE A GOOD PHAETON for light Concord wagon or buggy. Apply at this office.

BOARD AND LODGING. BOARD AND FURNISHED ROOMS; light, airy, private, reasonable. 615 Eleventh street.

1119 1/2 I STREET-DOUBLE PARLORS, electric lights, board.

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1119 1/2 I STREET-DOUBLE PARLORS, electric lights, board.

TO LET-BECKER HOUSE-4 ROOMS, furnished, kitchen, dining-room and bar. BECKER BROS. & CO. 116 K Street.

ATTORNEYS-AT-LAW. Arthur M. Seymour, Clinton L. White, WHITE & SEYMOUR, 301 Building, corner Fifth and K sts.

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J. J. Henderson, W. F. Renfro, J. O. PREWETT, RENTRO & HENDERSON, Office, 623 1/2 J St. Sun. tel. white 151.

J. Frank Brown, Arthur E. Miller, MILLER & BROWN, Attorneys-at-Law, 493 1/2 J Street. Telephones, Capital 314, Sunset 54 red.

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TO LET OR RENT.

725 1/2 J ST-LARGE, NICELY FURNISHED SUITE; also single rooms.

TO LET-FURNISHED COTTAGE, AT 1513 Thirteenth street. Call before 12. 12-25-98.

716 D ST-7-ROOM HOUSE AND SUMMER kitchen; rent \$13.

TWO FLATS OF 3 ROOMS EACH-INQUIRE Hartford House, 1022 Fifth street.

STORE, WITH LIVING ROOMS IN REAR. No. 922 Sixth, between I and J.

520 N-3-ROOM FLAT; ALSO 4 ROOM house, 924 N. Inquire 1410 Tenth.

1213 K ST-NICELY FURNISHED front suite and single rooms. Rent cheap.

THREE FURNISHED HOUSEKEEPING rooms, bath; rent, \$8; over grocery. Inquire Riley's Grocery, Tenth and E.

696 1/2 I ST-FRONT SUITE FURNISHED housekeeping rooms; also suites and single.

1617 J-HOUSE & ROOMS; ALL MODERN improvements. Inquire 1601 J street.

1425 1/2 Q ST-LARGE NICELY FURNISHED sunny room; rent reasonable.

513 I STREET-3-ROOM HOUSE TO LET; rent \$15. (See Bill).

1421 L STREET-NICELY FURNISHED rooms with or without board.

FLAT OF 3 UNFURNISHED ROOMS for housekeeping. 622 Seventh street.

FOR RENT-NEW HOUSE, 416 M Street, 6 rooms, bath room; all modern improvements. Inquire 400 M street.

NICELY AND NEWLY FURNISHED rooms at Eckhardt bldg., 611 K St; all modern improvements; reference required.

OLD POSTOFFICE BUILDING, Fourth and K sts.-Nicely and newly furnished suites, single and fine office rooms.

520 M STREET-ELEGANT DOUBLE parlors; unfurnished; very reasonable.

500 6TH ST-PLEASANT FURNISHED or unfurnished rooms; rent reasonable.

FOR SALE.

LODGING HOUSE OF 22 ROOMS FOR sale; best location; filled with steady roomers. Address W. J., this office.

FOR SALE-575-A HORSE WITH LIGHT covered spring wagon. Apply at Smith's Livery stable on Seventh street. 12-25-98.

HORSE 110; ALL KINDS OF WAGONS, harnesses, at 908 Ninth street.

FOR SALE-ELEGANT PARLOR SUITE, cost \$185; sold at a sacrifice; parties interested call and examine. 632 I street. 12-25-98.

FOR SALE-GAS STOVE, NEARLY new, 2x22 top, 4 holes, bake oven and other fixtures; new price, \$15; old price, \$4.50. Inquire Red House.

FOR SALE CHEAP-ONE SECOND-hand hack, 4 operating wagons and double harness, 12 good driving and work horses. Kent Bros', Stable, 1617 Third st.

STRONG BUSINESS BUGGY FOR SALE at M. D. Keets, 215 L Street.

LODGING HOUSE OF 17 ROOMS, DOING good business; bargain if sold soon. Hartford House, 1022 1/2 Fifth street.

FOR SALE-A GOOD PAYING DAIRY. Owner is not able to conduct the business. Address Dairy, this office.

COUNTRY RIGHTS IN MOST SALABLE and profitable household articles on market. Room 21, Joseph Bldg., 8th and K.

FOR SALE THE TELEGRAPH MILL PROPERTY consisting of lot 1, in block bounded by J and K, Twelfth and Thirteenth streets, 2000 feet, and the machinery of the mill plant, consisting of the following: One engine, 40 horse-power, with boiler. Two 21-inch Fay planers. Three cut off saws. One R. W. Cut off saw. Two stickers-6 and 8 inch. One combination band and jig saw. One large turning lathe. One shaper. One power mortising machine. One blind boring machine. One blind shade machine. One tenoner. One universal planer. Extra saws, tools of various kinds and shafting complete. In fact, everything complete for running a first-class planing mill and sash factory.

COOPERAGE AT MRS. L. M. HARDIE, Colusa.-Three 1,700-gallon casks, oak; 1,200-gallon casks, oak; 3, 1,200-gallon casks, oak; 30 500-gallon casks, oak; grape rollers, wine press, Howe standard scales.

12-ROOM LODGING HOUSE, RUNNING full, for sale. Address S. E., this office.

CANARY BIRDS FOR SALE-SINGERS and females, 1112 P Street.

FOR SALE-TWO WELLS-FURNISHED flats, furniture, rooms all occupied. Apply at this office.

FOR SALE-5,000 FEET OF 2 AND 3-INCH PIPE at a low figure. Inquire Sacramento Pipe Works, 815 Second street.

CHEAPEST AND BEST HAY IN THE CITY at C. E. ADAMS, 1106 J.

COOPERAGE AT MRS. L. M. HARDIE, Colusa.-Three 1,700-gallon casks, oak; 1,200-gallon casks, oak; 3, 1,200-gallon casks, oak; 30 500-gallon casks, oak; grape rollers, wine press, Howe standard scales.

12-ROOM LODGING HOUSE, RUNNING full, for sale. Address S. E., this office.

RELIABLE and ENTERPRISING Sacramento Dealers.

I HAVE THE FOLLOWING for sale five good horses, suitable for any use; a blacksmith's outfit, a machinist's outfit, three wagons; fifteen barrels wine, one ranch, ten city oils, five pianos (upright), four organs, seven ladies' and gent's bicycles, three thousand pear and peach boxes, three mimes, one 5-stamp mill, ranch to trade for city property. Write to P. O. box 552, Telephone, Sunset black, 44; residence 1672 P street. J. F. COOPER.

GENUINE AGATE WARE at a less price than you usually pay, unless you buy it here. Come and see. RILEY, Teah and E.

PACIFIC GROVE BAKERY. We make a specialty of strictly home made goods. Try our domestic bread; can't be beat. Rice Bros., 82 J.

COAL AND WOOD. F. CADY chased Keet's wood and coal business, 215 L Street. Telephone, red 352.

JAPANESE ARTIST. Patented Improved Japanese Cement, made all articles of crockery, glass or porcelain so that they may be washed in hot water, and guaranteed to crack. ALPHEUS TATSUMI, 1011 Third Street.

BELL & CO., AUCTIONEERS, Carmichael & Brand, Office with State Bank Building, Fourth and J Streets.

PLUMBING, GAS, STEAM AND special attention to new work; estimates at all times. Chris Schmid, 1214 1/2 St. Cap. Tel. 43; Sunset, Black 94.

WM. T. BOWMAN, Carriage Buggy Tops, 812; Storm Aprons, 21 E. 1st work first class and guaranteed. WM. T. BOWMAN, 1109 J St. Cap. Phone 329.

WATER FILTER. PASTERUR Proof Filter rented at \$1 a month. Phones: Sunset black 92; Capital, 132. EDWARD BROS., 821 K Street, next door to Hais Bros. & Co.

DOCTOR WANTED. A FINE opportunity, a doctor wanted to occupy a handsome suite of rooms over Hammer's Drug Store, 411 K. Apply at store.

FAIR OAKS WOOD Yard, 4th and G Streets; four-foot white oak, \$5 per cord. Free delivery in city.

FOLSOM SLAB WOOD. Only place to get it. Studdard & Grubler, 15th and K. 4-foot and stove lengths at \$3.50 and \$4 a cord; live and white oak. Phone 67.

CARPETS MADE OVER. Are you going to move? Ring up Rivett's Steam Carpet Cleaning Works, Twelfth and O. Telephone 222 and black 52. Old carpets made over. Cleaning 35 per yard.

TURKEY TAMALES FRESH day. All Spanish dishes served every day. Tamales and oysters put up by the Capitola Canning Company, 90 L Street.

COAL DEALER IN ALL KINDS OF delivery wanted. Card and office 145-142 J Street. Telephone 28. Thomas Coulter.

COAL AND WOOD DEPOT 518 K Street, between Fifth and Sixth-All kinds of wood, coal, coke, charcoal and kindling at the lowest prices; weights and measures guaranteed. Cap. telephone No. 528. JAMES MCCAW, Proprietor.

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MATTRESSES. NO ONE CAN afford to do without a good mattress. French-made and easy terms. W. D. COMSTOCK, Fifth and K streets.

BUSINESS CARDS. ROOT, NELSON & CO. UNION Foundry; iron and brass founders and machinists, Front street, between N and O. Castings and machinery of all kinds made to order. H. F. ROOT, ALEX. NELSON, J. DRISCOLL.

Quicura

EVERY HUMAN skin has its own peculiar texture, color and shape. It is the duty of the physician to preserve, purify, and beautify the skin, scalp, and hair, and eradicate every impurity, as well as to protect the skin and hair from the effects of the sun, wind, and cold.

Physicians and Surgeons. REMOVED-DR. HART HAS REMOVED to Sutter Building, Fifth and J streets.

REMOVED-DR. MCGAVREN HAS REMOVED to Sutter Building, Fifth and J streets.

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DR. W. H. BALDWIN, OFFICE, 1025 2d St. Hours-10 to 12, 2 to 4, and 7 to 9. (Phone, red 350. Residence 1199 1/2 St. Cap. phone, 431. Cap. 38.

DR. F. L. ATKINSON-OFFICE, 627 J St. Phone red, 322; res. white, 151.

DR. SIMMONS, JR.-HOURS 11 TO 12 P. M. Office, 120 1/2 J Street. Telephone, 523. Residence, 120 1/2 J Street. Cap. 128.

DR. P. R. WATTS, 1006 Eighth Street-Office hours, 10 to 11 a. m., 2 to 4 and 7 to 9 p. m. Sundays, 1 to 2 p. m.

DR. WIARD HAS CHANGED HIS RESIDENCE from 130 N Street to Twenty-second and T. Office at Eighth and J sts.

DR. PAY, 627 1/2 J ST. SUN. RES. 934; 10 to 12 a. m., 2 to 4 p. m. Res. 1729 G. Tel. Cap. 300. Sunset, blue, 21.

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C. W. Baker, JOSEPH & BAKER, Attorneys-at-Law, 509 Building, 6th and K, Sacramento. Entrance Room No. 217. First Floor.

M. S. WAHRHAFTIG, ATTORNEY AND COUNSELOR AT LAW, 301 J Street (up stairs), Sacramento, Cal.

HIRAM W. JOHNSON, Attorney-at-Law, Rooms 26, 27 and 28, Third floor, Stoll Building, southwest corner Fifth and K.

A. P. CATLIN, Attorney and Counselor-at-Law, Northeast corner Third and J.

Eugene Aran, JOSEPH A. L. Hart, HART & ARAN, ATTORNEYS-AT-LAW, Office, Fifth and J streets, rooms 12, 13 and 14, Sutter Building.

WILLIAM A. GETT, JR., Attorney-at-Law, Sutter Building, southwest corner of Fifth and J. Telephone No. 352.

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MONEY TO LOAN-APPLY TO J. O. Prewett, 823 1/2 J street, up stairs.

MONEY TO LOAN-H. J. GOETHE, 1011 Fourth street.

A RELIABLE LICENSED PLACE TO borrow money on watches, jewelry and diamonds, strictly confidential. 49 N. next to Metropolitan Theater.

GROCERIES. IF YOU WANT GROCERIES, HAY, Feed, Grain, Wines, Liquors or Cigars, try Wingerd, 25th and O. 12th street.

CHEAPEST PLACE TO BUY GROCERIES, Provision, Fruits, Vegetables, Hay and Feed is LYNN'S, corner Fourteenth and O streets.

MUSIC AND ART. PROF. GEO. B. FRANZ, TEACHER OF the violin. Residence 2320 O street.

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HOLBROOK & LOTHAMMER, PIANO tuners and repairers, 1021 Eighth street.

NURSE. L. A. TURNELL, GENTLEMAN'S nurse. Physician's reference. Cap. phone 43.

R. H. FULLER, EXPERIENCED nurse. Residence 908 Twelfth street.

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