

EXPERTS' REPORT SHOWS CITY OFFICIALS ARE HONEST

Few Errors Found On the Books and These Are Purely of Technical Nature --Year's Work Highly Commended.

The report of A. L. Clark and George W. Barker, the experts who were employed to examine the books of the various city officials, has been prepared and turned over to Chairman Nordstrom, of the ways and means committee of the council. Generally the experts commend the manner in which the various offices are conducted, and the errors found by them are shown to have been of a purely technical nature.

Of the office of the chief of police the experts say: "We find that during the year ending in December 31, 1903, the chief of police collected from different sources the following amounts:

Fines and forfeitures\$10,842 50
Sundry licenses 5,439 50

Total\$16,282 00

"We find that this entire amount has been paid over to the city treasurer quarterly, with the exception of \$8.55, the amount of the shortage due to clerical errors as per the last experts' report. We can say that the books of the chief of police have been kept in a commendable manner, and that they are absolutely free from clerical errors."

As to the books of the auditor and police judge, the experts report that the collections for the year aggregated \$399,371.74, and that all claims were correctly paid except one of \$5.21, which was duplicated. All street improvement warrants were properly drawn. The report shows that the police records have been kept in a systematic manner. With reference to the auditor's office the report concludes as follows:

"In conclusion we desire to commend the neat and up-to-date method used by the present auditor, Olaf Anderson. We deem it the more creditable since at the time of his accession to office the affairs of the auditor's office were in

a condition bordering on chaos, which confusion was adjusted by the experts preceding us, and since which time the auditor has constantly improved the method of conducting the business of his office."

The report shows that the city treasurer collected a total of \$103,357.02 during 1903, and paid out \$84,582.78, the balance on hand being \$18,774.26. The report shows there have been a few clerical errors of a minor nature in the books of the treasurer and a few over-payments, which can easily be adjusted.

The experts offer the following suggestions:

"We repeat the suggestion of the former experts that all committees should O. K. claims on the face of the bill instead of on the blank to which the bill is attached, as there is nothing to prevent an auditor from removing the bill and attached another of different amount."

"We recommend that the books of the treasurer and those of the auditor be brought to agree as to the special street funds. In comparing the two ledgers we find that there is scarcely an instance in which the balances to the various streets agree. These books should show the same balances in these funds. We believe that the only way to keep these books in accord is to have all monies coming into the city treasury to come through the auditor's office and that he receipt for the same and turn the same over to the treasurer daily or as often as the city council may order. We believe it to be impossible for these books to be kept in accord in any other way."

"In conclusion, we wish to say that we find the affairs of the city of Astoria to have been conducted in an honest and efficient manner, for the year ending December 31, 1903."

STAMP TAX DECISION.

Interesting Ruling Handed Down By Internal Revenue Commission.

Special Deputy Collector of Customs Parker is in receipt of a bulletin of recent date issued by the treasury department that contains one ruling of peculiar interest. The ruling is handed down by the commissioner of internal revenue in reply to the request for information of Moore & New, of Lebanon, Ind., and is as follows:

Treasury Department, Feb. 9.—Gentlemen: I am in receipt of your letter of the 24th ultimo, in which you state that in making an abstract for some real estate in Boone county, Indiana, you find that the deed record shows that on the 31st day of March, 1865, there was a power of attorney executed by the heirs of one of the owners of this real estate, giving to one of the heirs power to convey it; that this power of attorney was recorded by the recorder of Boone county on the 12th day of August, 1865, in deed record No. 10, at page 131, but that the recorder in his certificate states that the power of attorney was not stamped. You state that the stamp on the power of attorney should have been \$1, and you desire to know how to proceed to stamp it, or whether it is now necessary to stamp it.

In reply, you are informed that the tax is due the government, and in order to validate the deed the power of attorney should be stamped. Under the act of June 30, 1864, as amended by the act of March 3, 1865, the stamp tax due on a power of attorney to sell and to convey real estate, or to rent or lease the same, was \$1.

It has been decided by this office that where instruments requiring stamps under the act of June 30, 1864, were issued without stamps, stamps issued under the act of June 13, 1898, may be used in lieu of the stamps of the issue of 1864, provided they are affixed in accordance with the law.

This office holds that section 13 of the act of June 13, 1898, controls in cases of this kind. The first proviso in that section has the effect, under the decision of the supreme court of the United States of repealing all other laws providing for the validation and stamping of instruments on which a stamp is required but to which a stamp has not been affixed.

If, therefore, the party in interest desires that this instrument should be validated and is willing to pay the tax of \$1 due thereon, and, in addition, the penalty of \$10, he should proceed in accordance with ruling 644, Treasury Decisions (vol. 9). Respectfully,
JOHN W. YERKES,
Commissioner.

DECISION FOR RAILROAD.

Company Not Liable in Case Of Accident to Deadhead.

Washington, Feb. 23.—The question as to whether a passenger on a railroad train riding on a free pass who loses his life on account of an act of carelessness on the part of the railroad company stands on the same footing as a passenger who pays his fare, was today decided by the United States supreme court as against the free passenger. The case was that of the Northern Pacific Railroad Company vs. Louis E. Adams and Frank E. Adams, heirs of Jay Adams, an attorney of Spokane, Wash.

In 1859 Adams was killed while riding on a pass containing the stipulation exempting the railroad company from liability in the case of accident. The federal circuit for the district of Washington awarded damages to the extent of \$14,000 and the circuit court appeals, for the ninth circuit, affirmed this judgment.

The opinion of the supreme court was handed down by Justice Brewer, and reversed the lower courts.

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Escaped an Awful Fate.

Mr. H. Haglins, of Melbourne, Fla. writes: "My doctor told me I had consumption and nothing could be done for me. I was given up to die. The offer of a free trial bottle of Dr. King's New Discovery for Consumption induced me to try it. Results were startling. I am on the road to recovery and owe all to Dr. King's New Discovery. I surely saved my life." This great cure is guaranteed for all throat and lung diseases by Charles Rogers, druggist. Price 50 cents and \$1. Trial bottle free.

College Boy Bandit.

San Rafael, Cal., Feb. 23.—Austin Hooper and Charles Carson, two men in the county jail here, are said by the police to belong to a band of six men wanted in various parts of the United States for highway robbery. Hooper and Carson were captured at San Anselmo. Hooper's parents reside in Petaluma. He is a college boy and grandson of the late A. B. Chase, a millionaire of Santa Rosa.

DOG SAVES WHOLE FAMILY.

Wake up His Master, Who Finds House Flooded With Gas.

New York, Feb. 23.—It was a little fox terrier that saved George Bourgingmon, wife and three daughter from being asphyxiated at their home, 150 North Fifth street, this morning. Before going to bed last night Mrs.

Bourgingmon left a gas stove in the hall, which the bedroom adjoins. During the night the gas was blown out from some unknown cause, and Mr. Bourgingmon was awakened early this morning by the dog tugging at his bed covers. The little terrier was persistent and eventually Mr. Bourgingmon became sufficiently conscious to realize that there was escaping gas in the room.

He was barely able to reach a window and open it, and then turned off the gas. It was with great difficulty that the lives of Mrs. Bourgingmon and her daughters were saved.

Nearly Forfeits His Life.

A runaway almost ending fatally started a horrible ulcer on the leg of J. B. Orner, Franklin Grove, Ill. For four years it defied all doctors and all remedies. But Bucklin's Arnica Salve had no trouble to cure him. Equally good for burns, bruises, skin eruptions and piles. 25c at Charles Rogers' drug store.

Pledge Votes For Dick.

Columbus, O., Feb. 23.—Eight-eight of the 117 members of the legislature have signed a petition put into circulation by representatives and senators of the Eighteenth congressional district pledging their votes to Charles Dick for United States senator. Fifty-nine votes are necessary to nominate in the republican caucus and 72 are necessary to elect in joint ballot.

Better Than Gold.

"I was troubled for several years with chronic indigestion and nervous debility," writes F. G. Green, of Lancaster, N. H. "No remedy helped me until I used Electric Bitters, which did me more good than all the medicine I had ever used. They have also kept my wife in excellent health for years. She says Electric Bitters are just splendid for female troubles; that they are a grand tonic and invigorator for weak run-down women. No other medicine them. Only 50 cents. Satisfaction guaranteed by Charles Rogers."

Warring Leagues Agree.

Columbus, O., Feb. 23.—The national association of minor baseball leagues this evening appointed Edward Hanlon, of Baltimore, and J. H. Farrell, of Auburn, N. Y., a committee to arrange final details for peace agreement with the Pacific Nationals, as outlined at the recent conference held in San Francisco. This is regarded as equivalent to ratification.

To Cure a Cold in One Day.

Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. E. W. Grove's signature is on each box. 25c.

Portland, Feb. 23.—The republicans will hold their next convention for the first congressional district at Salem, April 13, the day before the state convention at Portland. This was decided upon today in this city at a meeting of the district central committee.

Mysterious Circumstance.

One was pale and sallow and the other fresh and rosy. Whence the difference? She who is blushing with health uses Dr. King's New Life Pill to maintain it. By gently arousing the lazy organs they compel good digestion and head off constipation. Try them. Only 25 cents at Charles Rogers'.

A quart of oysters contains about the same amount of nutrition as a quart of milk, three-quarters of a pound of lean beef, two pounds of fresh cod or a pound of bread.

Owen's Pink Mixture.

It saves the baby. A perfectly harmless preparation for teething children 25 and 50 cents a bottle. Sold only at OWL AND EAGLE DRUG STORES.

Consumption of earth as food is said to be common not only in China, New Caledonia and New Guinea, but in the Malay archipelago as well. The testimony of many travelers in the orient is that the yellow races are especially addicted to the practice. In Java and Sumatra the clay used undergoes a preliminary preparation for consumption, being mixed with water, reduced to a paste and the sand and other hard substances removed. The clay is then formed into small cakes or tablets about as thick as a lead pencil and baked in an iron saucepan.

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Atlantic Express 8:15 p. m. via Huntington	Salt Lake, Denver, Ft. Worth, Omaha, Kansas City, St. Louis, Chicago and the East	9:50 a. m.
St. Paul Fast Mail 7:45 p. m. via Spokane	Walla Walla, Lewiston, Spokane, Minneapolis, St. Paul, Duluth, Milwaukee, Chicago, and East	8:00 p. m.

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