

## COUNTY COURT OVERRULES TAXPAYERS' MEETING

It is Found Impractical to Abide Entirely by Recommendations Made at Gathering.

The 1921 Lane county budget as finally amended and adopted by the county court last week is a compromise between the budget as originally made out by the court and the one voted upon at the annual taxpayers' meeting during the latter part of December. Some of the roads west of the mountains are provided for in the budget while others that were included in the estimate recommended at the taxpayers' meeting are left out.

In addition to the roads in the coast sections as provided for in the budget as adopted by the court, it is planned by the court to build the road from Portage, on the North Fork, to Cushman and also to the city limits of Florence. County Judge Barnard said that state aid is expected on this project and the court plans to sell some of the county road bonds which have recently been declared legal by the supreme court.

The item as proposed at the taxpayers' meeting of \$2500 for the building of a road from Cushman to the S. P. depot was left out by the court for the reason that this would be entirely on railroad property and S. P. officials have promised to take the matter of building a suitable road under consideration in the near future.

Items for the expenditure of money on the Pacific highway this year were included in the budget for the reason that the state commission has promised that if the county will grade the new portions of the highway it will maintain them this year and will lay the pavement next year. Thus the highway from one end of the county to the other will be hard surfaced by the end of 1922.

The opinion was quite freely expressed at the late county taxpayers' meeting that the attempt to direct the court by action at such a meeting is impractical. The court evidently takes the same view.

The budget for general county purposes and road and bridge purposes as adopted follows:

Advertising	1,800
Auditing	600
Agriculturist	2,000
Assessor	12,250
Bounty	1,000
Care of poor	12,000
Circuit court	10,000
County court	5,400
Court house	7,500
County clerk	13,900
County sheriff	15,500
County surveyor	5,700
County treasurer	3,205
County fair	3,000
Coroner	500
District attorney and investigation	2,000
Emergencies and thistles	1,600
Fruit inspector	2,000
Health officer	200
Indigent soldiers	1,000
Issuance	600
Justice court	1,000
Juvenile	1,200
Public health nurse	2,400
Registration and election	1,000
Roads and bridges	159,587
School superintendent	5,975
District sealer	500
Slaughtered animals	850
Tax rebate	500
Veterinarian	100
Widows' pensions	9,000
Total	\$283,952

### General Roads and Bridges

Pacific highway	17,000
Retiring warrants	10,000
Bridges	35,000
Road districts	53,000
Maintenance county roads	10,000
Equipment, repairs and rock crushers	13,087
Harrisburg ferry	2,000
Road master	3,500
Willamette road (if matched)	14,000
Cape creek to Big creek	1,000
Earl Miles road	500
Rainrock road	500
Total	\$159,587

### Road Projects Not in Budget

Motor License Fund	
Available from license	\$ 20,000
McKenzie highway	6,000
Pacific highway	14,000
Total	\$20,000
Market Roads	
Elmira road	\$15,000
Veneta-Crow road	3,000
Dexter-Lowell road	8,000
Lost Creek road match	
Dis. 12	3,000
Cottage Grove-Lorane road	12,500
Bleachly road	35,000
Eugene-Lorane road	15,000
Noti road	6,000
Bridges	5,000
Long Tom road west	4,000
Pacific highway	4,685
Eugene-Crow road from Olson corner to Crow hill	2,000
Total	\$113,185

## COMMISSIONER SHARP VOTES 'NO' ON BUDGET

Emmett Sharp, the new county commissioner, voted no on the motion to adopt the county budget as finally decided upon by the other two members of the county court, and filed with County Clerk Bryson a written statement to spread upon the records, stating his reasons. The statement follows: "I make a motion that the county court adopt and follow the budget

distribution for road and bridge work for the year 1921 as recommended and adopted at the taxpayers' meeting assembled at the court house on December 28, 1920.

"First, because it is a more equitable distribution of benefits based on assessed valuations and taxes paid than the budget as prepared by the former county court.

"Second, it provides a fund from which aid can be extended to weak road districts throughout the county. This aid is not only just but often necessary and for the most part makes a match fund of the weak district fund, each dollar expended therefrom being equal to two dollars in distribution.

"Third, because the budget as prepared by the former court made no provision for funds for road work in the north and west ends of the county. The budget as adopted by the taxpayers' meeting recognizes the west and north parts of Lane county as well as the other parts of the county.

"For the reasons above set forth, I recognize the budget as recommended by the taxpayers' meeting than the one as prepared by the former county court and make this motion that said budget be adopted for the year 1921.

EMMETT M. SHARP,  
County Commissioner

"I voted yes on the above motion. My reason for voting no on the budget was as finally adopted is that I feel obligated to carry out the wishes of the taxpayers."

## WOULD COMPEL COUNTY TO HELP CITY STREETS

Proposed Legislation Would Provide for Spending Inside Cities Tax Money Raised There.

A law compelling the county courts of the state to assist in improving city streets leading to country roads was favored by the Eugene city council and at a meeting of that body O. H. Foster, city attorney, was instructed to go to Salem to work for the passage of such a measure at the present session of the state legislature.

For a good many years past the Lane county court has levied taxes on all the property of the county for general road purposes, but none of the money derived from such a levy is expended upon the roads or streets of the cities which contribute a large portion of the tax money. It is the object of the proposed bill to compel the county court to use a portion of this money upon streets that lead to county roads.

Similar conditions prevail in Cottage Grove, where the city is now being asked to pave Pacific highway into and out of the city. The same principle should apply to county roads. There are six main roads leading into Cottage Grove which for a considerable distance pass residence property which must, under the present order of things, stand the entire expense of improving these roads past such property unless assistance is given through a general levy on city property.

### Stunts Bring 76 Prospects.

N. B. Rice, manager of the Quality Motor Co., at Forrest City, Ark., wrote an advertisement for the weekly paper last month. In his advertisement he said that the Overland could easily carry three bales of cotton and five passengers.

The day the paper came out a competitor came in and told Mr. Rice that the advertisement was a fake. So the next day Mr. Rice drove an Overland with five passengers to the ginning plant, loaded the car with 1731 pounds of cotton in three bales and then drove the car in high all over the town and delivered the cotton to the gin.

In the following week, Mr. Rice received 76 inquiries relative to the Overland and he believes that one third of the inquiries will be turned into sales.

## PRESIDENT KEM APPOINTS NEW COMMERCIAL CLUB COMMITTEES

At the regular meeting of the Cottage Grove commercial club Monday night President C. J. Kem announced the appointment of the following standing committees for the ensuing year, the first named in each instance being chairman of the committee:

- Bowling—A. W. Swanson, A. M. Moore, N. J. Nelson.
- Entertainment—N. J. Nelson, Elbert Smith.
- Finance (Board of trustees)—M. H. Anderson, Andrew Brand, W. Frasier Johnson, Gottfried Graber, K. K. Mills, A. W. Swanson.
- House—Elbert Smith, Geo. A. Proctor, Jr.
- Legislation—C. M. Shinn, C. E. Stewart, Chas. Adams.
- Literature—Frank Knox, Omer Moore, Lester Phelps.
- Manufactures—C. H. Barkholder, R. A. Jones, O. O. Vantch.
- Merchants—Andrew Brand, G. M. Marksbury, Raymond Grabe, Walter L. Darby, S. L. Mackin.
- Mines and Mining—A. W. Helliwell, Gottfried Graber, E. C. Lockwood.
- Parks and Auto Camps—C. E. Umphrey, Ray Trask, Harry Rentle, T. G. Sudtler, Dave Sterling.
- Promotion—Elbert Bede, Worth Harvey, J. A. Wright, H. W. Titus, S. C. Cole.
- Reception—K. K. Mills, C. A. Bartell, C. M. Shinn, Hugh L. Smith, Geo. B. Dickinson.
- Roads—M. H. Anderson, C. A. Bartell, Geo. O. Knowles, T. C. Wheeler, S. L. Godard.

## Legislatographs

By ELBERT BEDE.

State Capitol, Salem, Ore., Jan. 17.—With the session yet in its infancy it becomes plainly apparent that "Louie" E. Bean is going to be "some" speaker. In the first place he is presiding over a body which has no desire to pull any "rough" stuff, and the snappy way in which the speaker goes about the guidance of the body gives evidence that he will easily rise to any emergency during the trying moments of the eventful last few days. The fact that the members expect to be ruled with a firmly gentle hand will be a great aid in the preservation of orderliness. That a bulky physique is not the prime requisite of an officer who would have order and see that rules are obeyed is demonstrated by Mr. Bean's eminent success to date along that line.

Speaking of enforcement of rules, the petite little maidens who officiate as stenographers colored to a pretty pink a few days ago when informed that they would hereafter take places outside the bar of the house during the sessions. The more buxom ones did likewise, only more so, there being shown no preference to either. The speaker thought that efforts of members to carry on conversations with potted ears or that discreetly displayed necks and shoulders might interfere with the orderly progress of legislation has not been explained to date, but the order has been complied with without protest, indicating that the oft-repeated jab about members and their stenographers, which has gained credence in some quarters, is mostly bunk. The few maids who arrive at the opening of the session with an idea that dumpy checks and charming ways took precedence over efficiency soon were undeceived.

It remained for the reading clerk, with his discerning editorial eye, to discover that the beautiful silken banner of the Women's Relief Corps, which helps to offset the sternness of the rear walls of the house chamber, bears in large letters the word "anxiety," spelled with an additional "L." It is presumed, of course, that the women will hastily repair the error so that the senators may not be misled should they have occasion to wish to know the correct spelling of the word.

Rien Nesmith, whose surname is linked with a once famous county division unpleasantness in Lane county, insists that he was overlooked in the mention of those from Lane county who are doing their feeble bit to keep the old ship of state steering a straight course. He looks after supplies coming up from the secretary of state's office and takes care that nothing is overlooked in the way of stationery supplies that may assist members in keeping folks back home in touch with the doings under the big dome.

Representative Allen is the only Lane county member of the house who

has introduced legislation. He has introduced three short bills making slight revisions of existing law.

Speaker Bean, coming from the home of ex-senator R. A. Booth, introduced a concurrent resolution today calling upon the state to accept the status which Mr. Booth has presented to the state to commemorate the circuit rider of pioneer days, of which Mr. Booth's father was one of the best known and most beloved.

Senator Jones has a bill on the calendar for increasing the salary of the district attorney of Lane county from \$2100 to \$3000 and another increasing county salaries in Lane county as follows: County clerk from \$2900 to \$3000; sheriff from \$2000 to \$3000; assessor from \$1500 to \$2000; superintendent of schools from \$1500 to \$2500. Evidently he has not taken seriously the recommendations of the Lane county granges that they are opposed to increases of salaries anywhere while the products of the farm have fallen way below former prices. Senator Bell, who was on the "interim" committee to investigate needs of adjustment of salaries over the state, has shown no refferencing enthusiasm so far for recommending any general increases and certainly is not likely to propose any reductions.

Senator Jones evidently meant what he said some years ago about not having aspirations for high office, for, in addition to disregarding the wishes of the grange, it is reported that he intends introducing a measure which would put all property on the tax rolls, including churches, schools and other property not now contributing to the treasury of the various tax collecting districts. Representative Herbert Gordon made a study of some such plan several years ago and found that the amount of such property not on the tax rolls is not as great as generally thought and, as these institutions are supported either by private subscription or from the tax funds, he came to the conclusion that the ultimate benefit to the taxpayer would be so negligible as to be hardly worth while. It is quite generally thought that such a measure would have little chance of becoming law and would precipitate a squabble that might interfere with the prevailing harmony.

It is freely believed here, and devoutly and earnestly prayed for, that this will be the first session in many years into which a Rogue river fish controversy will not be precipitated. If such a controversy is obviated the credit probably is due to the pre-session diploma of Colonel B. K. Lawson, Cottage Grove man, now in charge of the Macleay properties on the Rogue. Such is the talk here.

The senate is saved beyond any possibility of doubt for another session. Senator Moser's resolution having been adopted which makes Colonel W. G. D. Mercer, of Eugene, chaplain of that body. He divides the honor of (Continued on fourth page)

29,595,967 feet and total shipments 23,981,493 feet. The balance of unshipped orders in the rail trade is 2507 cars.

Domestic cargo orders for the week were 7,266,315 feet, in the export trade, new business amounted to 1,292,000 feet. In the domestic cargo trade the unshipped balance is 71,457,934 feet and in the export trade it is 11,260,443 feet. Local business was also light, new orders being 966,752 feet with deliveries of 1,652,103 feet.

### Was It Moonshine Rainbow?

Speaking of a recent Cottage Grove event, The Crescent, the St. Paul, Minn., Shriner magazine, has the following to say: "Out in Oregon they claim to have rainbows by moonlight. Surely they are seeing things. But didn't they mean moonshine?"

### Miners Do Not Have to File Notice.

According to word received from Congressman W. C. Hawley, the new bill passed by congress suspending the time to work out the 1920 assessments on mines until July 1, 1921, does not require the filing of notice by miners to that effect.

### Drain Defeats Cottage Grove High.

Drain defeated the Cottage Grove high quintet here Friday night by a score of 22-21, and the following night at Drain by a score of 22-20. The Pleasant Hill game, scheduled for Friday night, was cancelled and Drain was taken on instead.

## OSTRANDER & McQUEEN BUY A. BRUND & CO. STORE

Deal is Consummated Monday and the New Proprietors are Now in Charge.

W. H. Ostrander and George W. McQueen have purchased the A. Brund & Company grocery store. The deal was closed Monday and the new proprietors took possession Tuesday.

Mr. Brund established the business 18 years ago and has conducted it since that time. His retirement from the business is in the hope that he may thereby benefit his health, but he has announced no definite plans.

The members of the new firm are well known here. Mr. Ostrander first came to Cottage Grove in 1888, but has resided here continuously since 1906 and has been an employe of the Oregon Pacific & Eastern railway for the past 12 years. Mr. McQueen has resided here for 26 years and has been actively identified with the business growth of the city. This is the second time that Mr. Ostrander and Mr. McQueen have been in partnership, having formerly been joint proprietors of the Eagle cigar store.

## BARTELS WILL ERECT BIG ICE PLANT HERE

Cottage Grove is to have a new ice plant. The Bartels boys, who recently bought Worth Harvey's 100x150-foot lot at the rear of the City meat market building, which they own, have let the contract for a 50x50-foot structure to house the new industry and machinery has already been ordered. Work will be begun on the building within a few days. The plant will be equipped with the latest improved machinery and will have a daily capacity of six tons.

## HIKING STENOGRAPHERS SPEND A NIGHT HERE

Hannah Davis, Beatrice Cohen, Anna Ginsberg and Bertha Rogovin, the four young women stenographers from New York who are hiking "from coast to coast and back," arrived here Wednesday afternoon and spent the night at The Bartell. They have hiked a goodly portion of the distance already traveled, but are not averse to accepting a "lift" along the way.

## WOULD COMPEL OFFICIALS TO KEEP PRE-ELECTION PLEDGES

At the meeting of the Cottage Grove grange Saturday the following resolution was adopted: Whereas, it has been the custom for county officers seeking election, both before primaries and general elections, to make pledges and promises to the people as to what they intend to do if elected to office, and Whereas, there is no law in the state of Oregon to compel officers to live up to their pledges to the voters, and Whereas, we have officers in Lane county who have refused to live up to their election platforms, therefore be it Resolved that Cottage Grove grange, No. 143, in session this the 15th day of January, go on record as favoring a law whereby the failure willfully to fulfill his pledges to the people, constitutes a just cause for removal from office.

## Philippines Need Teachers.

The Philippine Islands need 135 high school teachers, five primary specialists, and four model primary teachers, according to a recent civil service bulletin. High school teachers are paid \$1200 to \$1800 a year; primary specialists \$1500 to \$2000; and model primary teachers \$1400 to \$1600 a year. Restrictions as to the appointment of women are withdrawn and women's applications will be considered on the same basis as men's.

## Judges May Get More Pay.

A movement has been started by the lawyers members of the legislature to have the salaries of circuit judges increased from \$4000 to \$5000 a year.

## ART EXHIBIT DATES ARE FEBRUARY 2, 3 AND 4

Proceeds of Exhibition Will Be Used to Purchase Pictures for City School Rooms

On Wednesday, Thursday and Friday, February 2, 3, and 4, there will be on display at the high school building an exhibition of pictures of more than ordinary interest. It consists of some 200 carbon photographs, photographs, prints in full colors, etc., loaned by the Elson Art Publication Co. Inc., of Belmont, Mass., and contains only the very best representations of the masterpieces of art of different countries and different periods.

A small admission fee will be charged for each of the three evening entertainments and after the program has been given the various rooms containing the pictures will be thrown open so every one can pass through and view these masterpieces of art. Nearly every art gallery in the world as well as many of the private art galleries would have to be visited in order to see the originals of these pictures. In addition to the reproductions of the paintings there are reproductions of the world's greatest pieces of sculpture, architecture and important views from nature.

After deducting the expenses of the exhibit the proceeds will be used to purchase pictures for the schools, each school sharing equally in the proceeds. The purpose of the exhibit is to give the people an opportunity to see a collection of the world's famous masterpieces of painting, sculpture and architecture, to encourage and foster the study of art in the schools as well as the teaching of art appreciation, and to raise funds to place pictures on the walls of the various school rooms.

It is now generally recognized among educational authorities that education in culture and refinement can easily be aided through the wholesome influence of pictures of the right sort on the school room walls. The larger the attendance at the exhibition, the greater number of pictures can be secured for the schools.

The program for Wednesday evening will be furnished by the grades of the east side school; for Thursday evening by the west side school, and for Friday evening by the students of the high school.

The sale of tickets will be handled by the various schools and in order to facilitate the sale of tickets the Elson Art Publication Co., Inc., have given to be used as prizes two large photographs, "The Coming of the White Man," and "The Sower." The school turning in the largest amount of money from the sale of tickets based upon the per capita enrollment will get first choice of these pictures and the school coming second will get the other one. These two pictures are to be seen in the windows of the Knowles & Graber furniture store.

## DEPUTY REVENUE MEN TO ASSIST WITH INCOME TAX

Every assistance will be given the public in preparing income tax returns for 1920, according to word received by the local internal revenue office from Milton A. Miller, collector for this district. Deputy collectors will visit each county in the state for the purpose of solving the problems confronting the taxpayer, and Miller urges that their advice be sought in preparing returns.

March 15 is the final date for filing 1920 returns and delinquents are subject to a fine of not exceeding \$1000 and an extra assessment of 25 per cent of the tax due the government. Willful refusal to make an income tax return is punishable by a fine of not more than \$10,000 or imprisonment for a term not exceeding one year, or both such fine and imprisonment, together with the costs of prosecution.

Every unmarried person, including widows and widowers, with an income of \$1000 or more during the year 1920, and every married person whose income for the year amounted to \$2000 or more, must file a return with the internal revenue collector, of the district in which he is living.

The \$2000 exemption applies only to the married person who was living with the husband or wife on December 31, 1920. Divorced persons or those living apart by mutual agreement are not entitled to this exemption. Widows or widowers who are heads of families dependent on them for support are entitled to \$2000 exemption.

The income of the wife and minor children must be added to that of the husband and if the total amounts to \$2000 or more a return must be filed. If the income of a minor child amounts to \$1000, or more he must file a separate return.

The income tax rate for 1920 is 4 per cent on the first \$4000 above the amount of the exemption and 8 per cent on the remaining net income. In addition to this tax a surtax is imposed on all incomes in excess of \$5000. The income tax law applies to all citizens and residents of the United States.

Instructions for filing returns are contained in the printed forms and further explanations will be made on application to the collector of internal revenue or his assistants. Following are the itineraries of deputy collectors in Lane county, up to and including March 14:

Davis and Dalrymple, Florence, February 17; Eugene, city hall, February 18 to 26 inclusive; Deputy Davis, Eugene, city hall, March 11 to 15, inclusive; Dalrymple, Junction City, March 11 and 12, and Cottage Grove, March 14 and 15.