

**WANT "ADS"**  
 Them In B-6111-1111  
 Only One-cent a Word

# Alt. Scott Herald



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## SPECIAL TAX NOW ACTIVE

**New "War Tax" Effective Since Monday, May Catch All of Us If it Lasts Long. It Will Cost to Telephone.**

The new "War Tax" went into effect Monday evening. Several features of it will reach out for even the smallest capitalists. To begin with, certificates of marriage, issued by a clergyman, are subject to a ten cent tax. The workings of the law are peculiar and requires considerable study.

That it shall not be lawful to record or register any instrument, paper or document required by law to be stamped unless a stamp or stamps of the proper amount shall have been affixed and cancelled in the manner prescribed by law.

Conveyance: Deed, instrument or writing, whereby any lands, tenements or other realty sold shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their, direction when the consideration of value of the interest or property conveyed, exclusive of the value of any lien or encumbrance thereon, exceeds one hundred dollars and does not exceed five hundred dollars, fifty cents; and for each additional five hundred dollars or fractional part thereof in excess of five hundred dollars, 50 cents; Provided: That nothing contained in this paragraph shall be so construed as to impose a tax upon any instrument or writing given to secure a debt.

This act taxes such instruments on the value exclusive of the value of any lien or encumbrance thereon.

Referee's deed.

A conveyance of realty by a master commissioner must have necessary stamps to be receivable for record.

Taxation of conveyances of realty sold subject to mortgage.

A contract for deed used in selling real estate is not subject to stamp tax.

Releases of mortgages and deeds of trust operating as mortgages are not subject to taxation, no matter in what form they are executed.

Deeds of masters in chancery are required to be stamped.

Warranty deed, with vendors lien taxed as a conveyance of land. No mortgage tax imposed thereon.

When a partition deed is operative in defining boundary lines, or in showing by location, each tenant-in-common's interest no tax accrues.

A deed or mortgage executed and delivered prior to Nov. 1, 1914, is subject to stamp tax when offered for registration after that date in states where, by state law, registration is necessary to pass title or establish valid lien.

Conveyance of a mine located on unpatented land is subject to taxation.

Deeds of conveyance executed by and between tenants-in-common, not taxable. Deeds of conveyance executed by and between joint tenants taxable.

Conveyance of realty to trustees or other persons without a valuable consideration, not taxable.

A deed of conveyance conveying real estate that lies in countries that are not United States territory, is not subject to taxation, though the grantor and grantee may both be citizens and residents of the United States.

Deeds that are simply confirmatory and do not vest title not already vested, are exempt from tax; same as to deeds of partition.

If a deed does not grant, assign, transfer or convey to the purchaser any lands, tenements or other realty, but only the right to burial to erect monuments, etc., it does not require a stamp.

Quit claim deed taxable according to value of the property interest conveyed.

Contracts for sale of land taxable if they vest title; if provision is made for future delivery of deed, they are not taxable.

Ground-rent deed taxable as to conveyance and not as a lease.

### CERTIFICATES

Letters of administration and other probate papers, certificates of the sale for unpaid taxes, and certificates of redemption, no stamp required.

Certificates of authority issued to insurance agents by state officers are subject to taxation, and the rate, imposed is 10 cents on each certificate.

Certificates attached to depositions to be used in legal proceedings, not taxable.

Certificates required by law, issued by any department or officer of the government at the request of private persons, solely for private use, should be stamped. The stamp should be furnished by the person applying for the instrument and for whose use and benefit the same is issued, and should be

## BELGIAN REFUGEES ON THE MOVE.



Photo by American Press Association.

## ARMORED AUTO USED BY THE FRENCH.



Photo by American Press Association.

affixed before the document is delivered.

Certificates issued by an officer of the state, in the interest of the state, are not liable to the tax.

Any document, the stamping of which would make it necessary that the state should furnish and affix the stamp, are exempt from the stamp tax.

Return of birth, certificate of death, and certificates of the registrar as to the facts declared concerning birth, marriage and death are none of them subject to the stamp tax imposed upon certificates.

A stamp is required upon a certificate of incorporation.

The certificate of a clerk or court to the qualification of a notary public or justice of the peace is held to be a certificate requiring a stamp.

A certificate of acknowledgment to a deed, where the consideration of the deed is \$100 or less, or to a mortgage where the consideration is \$1000 or less, does not require a stamp.

Certificates issued at tax sale or certificates of redemption from tax sale do not require stamps.

Certificates required by law which are made by court officers, under the direction and authority of the court, and which are necessary to give proper effect to the court proceedings, are exempt.

Court processes, such as summonses, writs of attachment, subpoena, warrants, orders of court, etc., are not required to be stamped.

Certificates of protest of every note, bill of exchange, etc., whether protested by a notary public or any other officer, duly authorized by law, must be stamped.

A certificate of search showing that the docket or records of the court have been searched, and show either that liens exist or do not exist as to property, or that judgments are recorded or not recorded, and also certificates of search to ascertain whether or not titles are good, whether taxes have been paid, when such are needed for private use and private interests, they are subject to the tax.

Certificates of acknowledgments of deeds and mortgages are not required to be stamped. The memorandum on the back of the deed or mortgage, made by the register or recorder that the instrument has been placed upon record, is not subject to taxation.

Certificates of birth, marriage and death, when issued to private persons for private use are subject to the 10 cent stamp tax.

Long distance telephone talks are to be assessed a cent each.

## MABEL ZIMMERMAN DIES AFTER OPERATION

Mabel Zimmerman, daughter of Mr. and Mrs. George Zimmerman, died at the Good Samaritan Hospital at 1 A. M. yesterday.

Miss Zimmerman became ill Sunday at her home and was not considered in any danger until Tuesday, when she was taken to the hospital and there operated on.

Miss Zimmerman was born at Fairview, Or., 23 years ago and was graduated from the University of Oregon in the class of 1913.

Funeral services will be held tomorrow at 1 o'clock at Centenary Methodist Episcopal Church. Pallbearers will be Donald Pague, John Black, Earl Murphy and Francis Curtis—Oregonian.

## Dry Legislation Assured

The Committee of One Hundred, under whose auspices the dry campaign was conducted, is now engaged in drawing up a measure to be presented to both houses of the 1914 legislature that will, the committee says, "represent both the letter and spirit of the amendment to the constitution."

Despite rumors to the contrary, there will be no attempt in this measure to prevent the distribution of liquor nor to prevent its use in the home. The enforcement measure, as was the amendment, is aimed merely at the open saloon and public sale of liquor.

The Committee of One Hundred has been asked to take the responsibility of drawing up such a measure by 18 members of the legislature and it has now addressed a letter to the balance, asking members what their attitude will be toward such legislation.

Inasmuch as the state went dry by 36,000, it is felt that the sympathies of the legislature will be with the Committee of One Hundred's measure, which is being worked on by the best lawyers in the state. Before the final draft is completed suggestions will be asked from representatives of every leading temperance organization in Oregon.

H. E. Bloyd, formerly with the Multnomah State Bank, paid Lents a visit Tuesday afternoon.

## HERALD POSITION COM-MENDED AND CRITICISED

Portland, Oregon, Nov. 30, 1914. Mr. H. A. Darnall, Lents, Oregon. Dear Sir and Friend—The Lents Monthly Meeting of Friends wishes to commend you for your outspoken advocacy of the Oregon Dry Amendment during the recent campaign.

For a newspaper to take such a stand is beyond the ordinary and the one that does it should have the support of all temperance people and organizations. Also the advertisers in such papers should receive consideration by these people.

But we as an organization must differ from you on the question of a strong military system being a guarantee of peace to a nation. On the other hand we contend that war is always wrong and that a great army and navy furnish a temptation for war and we cite Germany as an instance of this logic.

We are decidedly apposed to a military organization beyond what is necessary for police duties, oppose military training in our schools and advocate a Supreme Court of Nations backed by the police powers of all nations.

Signed by direction of Lents Monthly Meeting of Friends. Geo. L. Carr, J. Allen Dunbar, Committee.

## Wedding

Miss Beatrice Williams of Woodmere and M. V. Newsee of South Damascus, Clackamas County were married at the home of C. B. Oetison 7703 36th Ave., S. E., Sunday, Nov. 22, Rev. W. Boyd Moore officiating. The wedding dinner was served at 3 p. m. and was enjoyed by a number of guests. This young couple will make their home on the farm in south Damascus. Their many friends wish them much happiness and prosperity.

## Advertised Letters

Advertised letters for week ending Nov. 28, 1914: Bingham, Mrs. F. R.; Clark, Helen M.; Haley, Henry H.; Jones, Ralph N.; Lantant, Mr. J.; Miller, Ena; Potter, R. W.; Patterson, John; Puckett, Mrs. Edith; Ruby, Edward; Taylor & Brooks. Geo. W. Spring, Postmaster.

The union Thanksgiving services at the Evangelical Church was a very enjoyable affair. The different Lents pastors had some part in the program. J. M. Nelson, pastor of the Lents Baptist Church preaching the sermon. Special music was rendered by the choir of the Evangelical Church and the Beaver Male Chorus.

Wm. Fanson and daughter, Mrs. Shafer of Mason, Mich., and J. C. Craft of Anaheim, Calif., are spending the week at the home of C. H. Bateman of Belrose. Mrs. Shafer and Mr. Craft were schoolmates of Mrs. Bateman and all were at one time pupils of Mr. Bateman.

Clyde Sager's window display of Golden West Coffee has attracted a lot of favorable comment this week. The display will stand a chance of winning a prize in the Golden West display contest now being held.

## Daily Mails

Mails at the Lents postoffice arrive and depart daily, except Sunday, as follows:  
 Arrive 8:00 A. M.  
 12:50 P. M.  
 3:30 P. M.  
 Depart 7:30 A. M.  
 12:30 P. M.  
 5:30 P. M.

## LENTS SCHOOL TO GIVE POULTRY AND PET SHOW

The Lents School poultry and pet show will be held this year on December 11th., about one hundred and twenty-five pupils have over 300 specimens to show, of their poultry growings. Parents may also bring and exhibit specimens of their valuable birds, or new varieties in order to encourage home culture of these fowls among the pupils at home.

Pet animals will also be shown, other than poultry, at this time. Dogs, cats, rabbits, or other small domestic animals may be brought.

All exhibits should be in place on Thursday morning of the 10th, or very early on Friday morning. The exhibit will be seen by the public all day on Friday up till five in the afternoon.

## OREGON STATE NEWS

Certainly Oregon has no reason to be dissatisfied with the progress being made in populating the state, since the report recently issued by the State Labor Commissioner at Salem indicates that there are now 122,822 more residents in Oregon than when the 1910 census was compiled. Four years ago there were 672,765 people in the state as compared with 795,587 at this time. The report was compiled from the enrollment and attendance figures of the school department in each county.

The report indicates that the growth in population is somewhat "patchy" throughout the state, some counties having made remarkable advances while others have grown but little, while in several instances there appears to have been a loss. Multnomah County shows the largest gain, 50,922, while Hood River, Josephine, Morrow and Sherman counties show a population slightly smaller than four years ago.

At the recent Fruit Growers conference in Spokane, a committee was appointed for the purpose of working out the solution of the by-products problem and, if possible, effect a consolidation of the various selling agencies. A meeting of this committee will be held at North Yakima on December 5. At that time it is expected that a plan will be worked out whereby an advisory board of canning and evaporator experts, together with practical business men, can be created, the services of this board to be available to all fruit districts calling for it. In this manner it is expected to furnish to each district, full and reliable information and advice, thereby saving funds which would otherwise be spent in experimenting. Providing for uniform inspection and a central selling agency will be taken up later.

The farmers of Polk County are becoming interested in a proposition to raise sugar beets. A meeting was held at Independence a few days ago at which the matter was discussed with representatives of the beet sugar manufacturers, and it is expected that a considerable acreage will be devoted to beets the coming year. The bottom lands are well adapted to this crop and the sugar men are convinced the industry can be made profitable to the farmers.

Near Brownsville a large deposit of splendid building stone, of a rare buff color, has been found, and the quarry will be opened as soon as the necessary machinery can be installed. This particular variety of stone is much sought after by architects, and the industry will undoubtedly reach large proportions. The machinery now on the way to the quarry will give a capacity of three carloads per day.

Lumbermen of the Pacific Northwest have been asked to bid on railroad ties for the Orient aggregating 9,000,000 feet, and with orders for the same material coming from Europe, it is expected the millmen of this territory will be right in line for their share of the anticipated good times.

## Funeral of Thomas D. Wrinkle

Thomas D. Wrinkle, who lived alone in Happy Hollow, near the Mt. Scott cemetery was found dead in his cabin Friday by neighbors. He had been sick with pneumonia. He was 58 years of age. He survived by two brothers, one living in Portland and one in St. Johns. Funeral services were conducted Monday at St. Peter's Church in Lents, Rev. Father Beutgen officiating, and the interment was made in the Mt. Scott Cemetery.

## HIGHWAY PROMOTERS RENEW ACTIVITY

**Big Bond Issue Next Money Raising Project for Multnomah Columbia Highway Exceeds Estimate About Three Times.**

If you have been watching the dailies of late you have noticed an unusual amount of space being devoted to the beauties of the Columbia River Highway. Every issue has a column or two concerning the scenic wonder, the magnificent views, the visits of various dignitaries, strangers, and what not, all ingeniously devised by some ardent promoter of the new road, some member of the highway board, the Good Roads Association, or other person who is looking for a chance to buy county bonds. The seed is being sown. Sometime within the next three months a definite opportunity will be given to the people of the county to express their support on a \$1,000,000 bond issue to continue the highway work, particularly along the Columbia. That particular road must be built at the general expense. Roads of more local, and essential need are to be built on an assessment plan if the people will stand for it. So far, people along the Section Line and Base Line have refused to be "gulled" by any such plan of construction. But the present road bosses expect to force them to it. By using available road funds on the Columbia road, the other roads of the county will ultimately grow impassible through want of repair. It is estimated that the people will eventually capitulate and that any old system will be accepted that will get them to market.

How long this will continue is mere speculation. As long as the cash holds out or the Commissioners will stand for the bills, the money available will be spent on the highway, which has already cost, according to one prominent county official, about two times the first estimate. Something near \$29,000 of this has gone for special engineering, special bosses, special advisers, etc. These bosses have not always been proficient men so their terms of advice has in some instances proven expensive. One of them was turned off recently, who didn't even know what a "road patrol system" meant.

The present plan of the "Highwaymen," (which after all is not entirely a pun, for they are preparing to loot the public for a pleasure drive) is to get a \$1,000,000 bond issue through early in the spring. This will afford plenty of funds to pave the Columbia road from the east line to Portland with high grade Warrenite, royalty and all and maybe have a small sum left over to gravel some road bosses' private drive. When they get this road built they will post signs on it to prevent narrow tired wagons or horses with shoes being driven over it for fear of cutting up the surface. As no unshodden or smooth shod horse can stand upon a hard Warrenite surface, horse drawn vehicles will be practically excluded from its use. If they don't prohibit them they will prohibit themselves, for once a farmer's horse has fallen down on a grade covered with slick Warrenite he will decide to stay off of it until he buys a machine. This do "good roads" promote the sale of machines.

The present aim of the Warrenite supporters is to get their surface adopted before the first of the year. After the first of January there will be a change in the County Commissionership and the new incumbent will not be favorable to the high priced Warrenite. He is well armed with figures to show that a more economical surface can be laid and it is the aim of the road promoters to see the thing settled before he gets a vote.

## Matthew Henry Loses Son

Eugene Frances Henry, son of Matthew Henry and wife of Blumier and Agate streets, aged four years and five months, died Tuesday night at two o'clock of pneumonia. He had been ill only a very short time. The funeral was held Thursday at 10 a. m. at the house, Father Beutgen officiating, and Kenworthy in charge. The burial was at Multnomah cemetery.

## Married

Miss Bertha Elston and Douglas Gillies of Oswego were married at the Methodist parsonage Nov. 30, Rev. W. Boyd Moore officiating. The young lady was a former parishioner of the pastor and the young man, recently from Ohio, being acquainted with many of the friends of the minister's family in the East.