Deducted From a Large Amount of Very

We have in this country this season a large amount of very costly tornado experience, some of which has been en-

tirely unique, Scientists are, we hope and believe, these events, nor are they neglecting rendering human life more secure in the future. For the country the value of the cave as a place of refuge has become well established, and while no means of saving the home or improvements can even be hinted at life itself may at least be preserved in a large majority of cases if its possessor will but take the pains to provide this means.

Hon, J. R. Sage, director of the Iowa weather and crop service, who has long been a careful student of meteorological problems, is quit firmly of the opinion that a system of signals can be devised in connection with the weather service that will at least furnish the inhabitants of the towns with warning of the approach of these storms. In a recent interview with an Iowa Homestead reporter he outlines such a system, and incidentally mentions that the tornado does not travel more than 40 or 60 miles an bour and can be heard for many miles, even without the assistance of the telegraph. The operator at Pomeroy, he said, knew of the approach of the tornado which struck that town between the cases decided by our supreme between the cases decided by our supreme two years ago for more than half an hour before it reached the place, and the signal office at St. Louis this season knew of the approach of the tornado for two hours before it struck that city. They, however, did not know in advance its precise course, and they were hampered by the fear of creating a panic, but Mr. Sage's idea seems to be that a system of signals could be arranged which would give notice of the gathering of a tornado and outlining its possible course or courses in such a way as to render those living within its probable range more prudent during the danger period without unnecessarily alarming them. Such a system, he thinks, could be provided without any additional machinery beyond that which the present weather department fur-

Mr. Sage also makes some sugger tions with reference to building houses on the prairie which are worthy of serious consideration. He would build the first story very strong, anchoring it at suitable places to the foundation by steel rods, and the frame of the lower story should be as strong as possible. The roof, on the other hand, should be left so that the suction of the tornado could draw the air out of the house, for if this cannot be done without pulling down the whole house the whole house must go, while if a vent is given the building need not go. Cellars should also have outside openings, so that the air in them may be let out; otherwise the house may be torn up by the roots, as it were, in the effort made by this air to escape. For similar reasons the first story of a house should have plenty of openings.

The farmers of Lincoln county, Wash. found themselves under a load of mortgages which they could not lift from the product of their farms. Irrigation Age tells that they quit the farms and went prospecting in the mountains, found mineral, opened and worked the prospects, made mines of them and paid off the indebtedness due on the lands. They are fortunate in living in proximity to gold mines where such a course is practicable, but it is a suggestion of the intimate relation which will sometimes exist between the agricultural and mining industries of the mountain states. If the mines had been developed by others, it would have made a market for the products of the farm, so that each would have performed his legitimate share, the miner and the farmer.

TAX SALE INJUNCTION

Full Text of the Opinion of Judge Mc-Bride in the Maddock Case

The plaintiff in this case sues for himelf and all others similarly situated, to heriff, from selling the real property of simself and other taxpayers for delinment taxes.

The complaint shows that plaintiff and other taxpayers had personal property subject to levy and sale, which the sheriff night have seized to satisfy the claim for taxes, but that without any attempt to levy on personal property, the sheriff, without making the return and affidavit without making the return and affidavit of lack of personal property required by law, procured his warrant from the county court and has levied upon the real estate of all delinquents and is advertising it for sale. By this action, it is claimed that the title of plaintiff and other persons will be clouded and irreparable damage will result, unless defendant is restrained by law.

There is no question but that if the complaint states the facts in regard to the proceedings by the sheriff that there has been gross negligence in the matter of

been gross negligence in the matter of making the sheriff's return and in his omitting to search for and levy upon personal property where the same was avail-

The fact that this course has been generally omitted in this county cannot, as a matter of law, discharge the sheriff from the duty of first searching for and levying upon personal property, or in the event of a failure to find such personal property, making a return of such fact to the court. A failure to comply with these pre-requisites will render a sheriff's sale absolutely void and the expense of advertising will be practically thrown away. This being the state of the case as shown upon the face of the complaint and admitted by the pleadings so far, the question arises whether equity will interiere to restrain the sale.

The general disposition of the courts of equity is against interfering to prevent tax sales on account of irregularities.

The rule as laid down by our supreme court is that before a party can ask the sid of equity to prevent an unauthorized the duty of first searching for and levying

sale for taxes he must first do equity by they would be entitled to an injunction paying or tendering what is actually due against sale for any costs made by virtue will leave him to seek his remery in a

Goodnough vs Powell, 23 Oregon, 529. State Hailroad Tax Cases, 92 U. S., 617. Welch vs Clatsop Co., 24 Oregon, 454. In the latter case, which was an appeal from this district, the court, quoting from High on Injunctions, says: not idle with respect to observations of equity interfere by injunction with the these events, nor are they neglecting enforcement or collection of taxes beefforts to deduce from them methods of cause of irregularities, illegalities or errors in the assessment of the tax, or in the proceedings incident to its collection, or in the execution of the power conferred on taxing officers, but in all such cases the taxpayer seeking relief will be left to his remedy at law. And where it does not appear that the established principle of taxation has been violated, or that acfrom the operation of the tax, or that it was for an unauthorized purpose, equity will not restrain the execution of a deed for land sold for taxes on the ground that the proceedings were irregular and even void in some particulars."

And in the same case our supreme court quotes and adopts the following from the opinion of the supreme court of the United States in National Bank vs for the reason that no tender or payment Kimball, 103 U. S., 732: "We have an of the amount of tax actually admitted to nounced more than ones that t is the established rule that no one can be per- that the injunction should be dissolved mitted to go into a court of equity to en-join the collection of a tax until he has law; but I am clearly of the opinion that shown himself entitled to the aid of the court by paying so much of the tax legally from the persons whose property assessed against him as it can plainly be is sold and that any attempt to hold them

court and the present case. The plain-tiff admits that he and other parties specified owe the tax, and that it is un-paid, and under these decisions they cannot be heard in equity to restrain its col-lection or to complain that some legal form has not been complied with, until they have first tendered that which is admitted to be due. After such a tender

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Is your hearing falling?

Do you sleep with your mouth open?

Is your hearing falling?

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Do you cough in the morning?

Do you raise froth material?

Do you cough in the morning?

Do you cough in the morning?

Do you agit up little cheesy lumps?

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cures dyspepsia and all nervous diseases. Price, \$1 per bottle. It permanently cures the following symptoms:

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Do you get dizzy?
Have you cold feel?
Do you feel miserable?
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Do you fave hot flashes?
Are your spirits low at times?
Do you have not flashes?
Do you have rumbling in bowels?
Do you have rumbling in bowels?
Do you have rumbling in bowels?
Is this noticed more at night?
Is there pain in small of back?
Has the perspiration a bad odor?
Is there putfiness under the eyes?
Do you have to get up often at night?
Is there a deposit in urine if left standing?
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paying or tendering what is actually due against sale for any costs made by virtue the county, and if he fails to do this equity of the alleged illegal proceeding of the

Further, I do not think this is a case, in any event, where one person can sue in his own name on benalf of all other persons whose property is advertised for sale. The courts are uniform, I think, in holding that the right to have personal property sold first before a levy on realty, is a personal privilege that the tax debt or alone can insist upon, and which he may waive, and this being the case plaintiff cannot urge this privilege on behalf of other persons who have not taken interest enough in the case to join as plain-

If this case had been brought earlier to restrain the incurring of a useless debt for advertising, I would have been inclined to have restrained such advertise-ment until the forms of law had been complied with, so that the county or the purchaser would get a clear title; but that expense has now been incurred and the county if liable at all for the expense of advertising (concerning which I ex-press no opinion) could not be benefited by now enjoining the sale.

For the reasons before and particularly for the reason that no tender or payment be due has been made or offered. I think the costs of this sale cannot be collected for such costs upon redemption under these sales will involve needless litigation which the county may easily avoid.
T. A. McBride, Judge.

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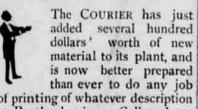
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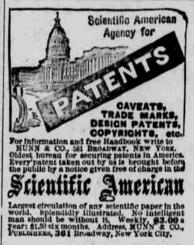
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