

Toledo, Oregon, July 10, 1916. To the Editor of The Leader:

I am enclosing to you a copy of an opinion of the State Tax Commission, which also embodies the opinion of the assessors of the state of Oregon, on the question of timber cruise by counties. I have always stood for this, and I now think this is the only fair and equitable way.

The only question and the only objection I have ever raised in this connection is at this time and has been, on the kind of work, the reliability of the men doing the work, and the results obtained. I shall now, as I have always before, oppose any offer or proposition coming from unreliable or incompetent sources, and I shall support just as strenuously the first proposition that is reasonable, coming from competent and reliable men.

From the way I view this question, this is the opportune time to secure this information. We have heretofore needed the information that a county cruise would have supplied for assessment and taxation purposes. This, alone, is sufficient to warrant the cost of this information. We must do this work voluntarily and in our own way, or may be forced to do it through and under the state's direction. This is coming in the near future in some form, and it is for us to say.

And again, we are now making all preparations to go to Congress asking them to appropriate money to improve our harbor. The reason why Congress should do this are just two: one is the "present condition of our bar and the cost of improvement,—this the U. S. engineers will show us; and the second is, "commerce to justify"—this we will have to show them. And in order to do this, we need the facts and figures that a cruise of our timber will give.

Very truly yours, W. E. Ball, Assessor of Lincoln County.

STATE TAX COMMISSION, State of Oregon, Salem, July 6, 1916. Mr. W. E. Ball, Assessor, Toledo, Oregon.

Dear Mr. Ball: Referring to your recent request for an opinion on the advisability of having the timber of a county cruised for purposes of assessment and taxation:

We have long been convinced that equitable taxation of standing timber under the laws of Oregon, fair alike to the taxpayer and to the county and other taxing districts, can be secured only through assessments based on an accurate cruise of such timber. There are such wide variations between quantities, qualities and actual values of timber on tracts of the same acreage in the same district that assessments of timber based on guess-work estimates or at flat rates per acre are sure to be grossly unequal. Under such methods of assessment the owners of more valuable timber do not stand their just share of the tax burden, while the owners of the poorer or less valuable timber are heavily penalized.

So far as we know every public official and every other person who has made any fair investigation of this matter, has arrived at the same conclusion. At the last general meeting of the County Assessors of Oregon with this Commission, held in February, 1916, timber assessment and taxation was an important subject discussed. All agreed that an accurate timber cruise afforded the only fair and proper basis for assessment and taxation of this class of property. Several of the counties already have good timber cruises which are followed consistently in determining values; not in any one of them would the Assessor or any considerable number of the taxpayers think of returning to the former practice of guess-work or flat rate per acre assessments.

It is true that a good and reliable cruise of the standing timber of a county involves a considerable expenditure, but it is money wisely spent. Frequently a cruise results in a material increase in the total assessed valuation, but such should not necessarily be its purpose. It is much more important and valuable as a means, the only means, for fair dealing in timber taxation.

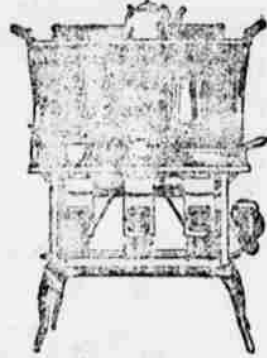
Very truly yours, STATE TAX COMMISSION, By Chas. V. Galloway, Commissioner.

SUMMONS

In the Circuit Court of the State of Oregon for Lincoln County. J. A. Brown, Plaintiff.

vs. A. R. Hill, Defendant. To A. R. Hill, the above named Defendant.

In the Name of the State of Oregon: You are hereby required to appear and answer the complaint filed against you in the above entitled action now on file in the office of the Clerk of the above entitled Court on or before the last date named in the order for the publication of this summons, to-wit: on or before six weeks from the first date of publication hereof, and you are hereby notified that if you fail to appear and answer said complaint as herein required the plaintiff will apply to the Court for the relief prayed for in plaintiff's complaint, to-wit: For a judgment against you in the sum of \$148.16, with interest thereon at the rate of 6 per cent per annum



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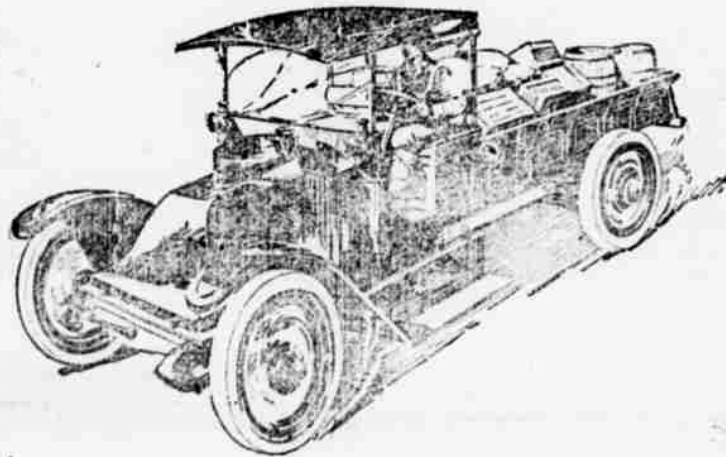
No coal, wood or ashes to lug—no waiting for the fire to burn up. Better cooking because of the steady, evenly-distributed heat, under perfect control. All heat concentrated on the cooking and not radiated around the room. The long, blue chimneys prevent all smoke and smell. Bakes, boils, roasts, toasts. More efficient than your wood or coal stove and costs less to operate. ASK YOUR DEALER TODAY. STANDARD OIL COMPANY (California)

For Best Results Use Pearl Oil

Better cooking and a cleaner, cooler kitchen. Now serving 2,000,000 homes

In 1, 2, 3 and 4-burners, with or without oven. Also cabinet models with fireless cooking ovens.

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If your business keeps two or more horses busy, there's just one reason why you are not using an International motor truck: You Don't Know What It Will Do For You!

That's true. If you knew how much actual cash it saves, you would buy an International motor truck because you could hardly make a better paying investment. If it added only twenty-five cents a day to your net profits—that would be better than 10 per cent interest on the price of a Model M.

An International motor truck will save more than that for any man whose work keeps two horses busy. That is not all it does, by any means, but that should be enough to interest you, a business man. Write for our complete figures on motor truck saving.

- Four Models—Four Low Prices MA, 1,000 lbs. capacity, air-cooled \$ 600 M, 1,000 lbs. capacity, water-cooled 710 E, 1,500 lbs. capacity, water-cooled 950 F, 2,000 lbs. capacity, (chassis only) 1,500 All prices cash, f. o. b. Akron, O. Add \$50 to above prices for pneumatic tires Won Medal of Honor at San Francisco

International Harvester Company of America (Incorporated) International Motor Trucks are sold by E. P. CURREY, Toledo, Or.

from August 1st, 1914, and for his costs and disbursements herein, and further for an order of the Court for the sale of the real property belonging to defendant heretofore attached hereto, to-wit: Lots 1 and 2, Sec. 18, Twp. 8 S., R. 10 W. of W. M. to satisfy said judgment.

This summons is served upon you by order of the Honorable R. R. Miller, County Judge of Lincoln County, Oregon, which said order was made and entered on the 2d of June, 1916, directing publication thereof once a week for six consecutive and successive weeks beginning with the issue of June 9th, 1916 and ending with the issue of July 21st, 1916, in the Lincoln County Leader, a weekly newspaper of general circulation and printed within Lincoln County, Oregon.

Date of first publication June 9th, 1916. Date of last publication July 21st, 1916.

Hawkins and McCluskey Attorneys for Plaintiff.

A good second hand Automobile for sale cheap if taken at once terms cash, complete set of tools, two extra casings. Five passenger car, 35 horsepower, and in perfect condition, for further information apply at this office.

Donald Guild returned Wednesday from a several days fishing trip on Big Elk.

Rev. Abbott held services at Siletz last Sunday morning and at Toledo in the evening.

Ice Cream and Cake served every Saturday and Sunday at the Bonboniere.

C. Whiteside, Maxwell agent, of Corvallis, was in the city Wednesday with his demonstrator car. Mr. Whiteside has just sold Mr. Cook of Chitwood a car.

Mr. and Mrs. Chas. Hardisty arrived over from Siletz the first of the week and have taken up their residence here for the present. Mr. Hardisty is the engineer in charge of the Toledo-Siletz electric project.

Born—To Mr. and Mrs. Sherm Bateman, at Eureka, California, Monday, July 17th, a son. Mr. and Mrs. Bateman are both well known here. Mr. Bateman having lived here most of his life and Mrs. Bateman, nee Olga Petersen, taught in the Toledo schools several terms.

A fare of one and one third for the round trip to Marshfield has been made by the Southern Pacific Company for the celebration to be held in that city on the 24 and 25 of August to celebrate the completion of the railroad. Business Men's specials will be run from Portland, Salem, Eugene and San Francisco.

The following Siletzites were called to Portland Wednesday in connection with the Federal trial of Wm. Metcalf and Shem Lafayette indicted on the charge of introducing liquor on the reservation: E. L. Chalcraft, C. S. Davis, Tom Hollis, Darwin Waits, Frank Ward, Ben Stewart, Oscar Woods, Martha Johnson, Mr. and Mrs. Wm. Metcalf and Shem Lafayette.

This office this week printed the bills for the big auction sale to be held Saturday, July 29th, at the S. J. Ryerson place above Elk City. There will be forty head of cattle offered for sale as well as horses, pigs, farming implements, wagons, harnesses, cream separators, crops, etc. Lunch at noon. J. H. Roas of this city will act as auctioneer.

EDW. J. CLARK Attorney at Law Toledo - Oregon

HAWKINS & McCLUSKEY Attorneys at Law Toledo - Oregon

PUBLIC STENOGRAPHER Mrs. Ethel Bateman will do all kinds of public stenographic work. At J. F. Stewart's law office.

NOTICE OF SHERIFF'S SALE In the Circuit Court of the State of Oregon for the County of Lincoln. Allen and Lewis, a corporation, Plaintiff.

vs. Henry Bobbell, Defendant. By virtue of an execution, decree and order of sale issued out of the above entitled Court in the above entitled action to me directed and dated the 29th day of June, A. D. 1916, in favor of Allen & Lewis, a corporation Plaintiff and against the above named Defendant for the sum of \$128.42 with interest thereon at the rate of 6 per cent per annum from the 4th day of February A. D. 1916 and a further sum of \$...

attorney's fees and costs taxed at \$15.60, and costs of this writ commanding me to sell the following described real property situated in Lincoln County, Oregon as follows, to-wit: Beginning at a point 1.50 chains North 15.31 chains West of Meander corner of line between Sec. 19 and 20 Twp. 13 S., R. 11 West of the Willamette Meridian, the same being 10.69 ch. East of corner to fractional Sections 18 and 19 and 100 feet West of the Baldwin Saw Mill; running thence South 40 feet, thence East 100 feet, thence North 40 feet, thence West 100 feet to beginning. All in Section 19 Twp. 13 South Range 11 West of the Willamette Meridian.

Beginning at a point 370 feet East of the Northwest corner of Northwest quarter of Northeast quarter Section 30 Twp. 13 S., R. 11 W., running thence West 20 rods, thence South 40 rods, thence W. 20 rods, thence No. 40 rods to beginning, containing five acres, the same being in Section 30 Twp. 13 S., R. 11 West of the Willamette Meridian.

East half of Lot seven and East half of Lot eight in Block one Keady's Addition to Waldport.

NOW THEREFORE in compliance with the demands of said execution, decree and order of sale I will on Saturday the 29th day of July A. D. 1916 at 1 o'clock P. M. at the front door of the County Court House, in the City of Toledo, Lincoln County, Oregon, sell to the highest bidder for cash, all the right title and interest of the above named Henry Bobbell, Defendant in the above named action, in the above described property to satisfy said execution, decree and order of sale interest, costs and accruing costs.

Bert Geer, Sheriff of Lincoln County, Oregon. Date of first Publication June 29, 1916. Date of Last Publication July 28, 1916.

THE GOOD JUDGE'S CLIENT IS VERY MUCH ALIVE. WHAT'S THE MATTER WHO'S DEAD? NOBODY'S DEAD, BUT I WANT ANOTHER CHEW OF THAT REAL TOBACCO. GET the taste of the richest tobacco grown—W-B CUT Chewing—the Real Tobacco Chew, new cut, long shred. It is the chew that you have been looking to for friends. You'll be glad, too, that you've found it—and pass the word along to men that you know. Notice how the salt brings out the rich tobacco taste! Made by WEYMAN-BRUTON COMPANY, 50 Union Square, New York City

NOTICE OF SHERIFF'S SALE In the Circuit Court of the State of Oregon for the County of Lincoln. J. F. Creitz, Plaintiff.

vs. Henry Bobbell, Defendant. By virtue of an execution, decree and order of sale issued out of the above entitled Court in the above entitled action to me directed and dated the 29th day of June, A. D. 1916, in favor of J. F. Creitz, Plaintiff and against the above named Defendant for the sum of \$69.67 with interest thereon at the rate of 6 per cent per annum from the 1st day of...

Beginning at a point 1.50 chains North 15.31 chains West of Meander corner of line between Sec. 19 and 20 Twp. 13 S., R. 11 West of the Willamette Meridian, the same being 10.69 ch. East of corner to fractional Sections 18 and 19 and 100 feet West of the Baldwin Saw Mill; running thence South 40 feet, thence East 100 feet, thence North 40 feet, thence West 100 feet to beginning. All in Section 19 Twp. 13 South Range 11 West of the Willamette Meridian.

Beginning at a point 370 feet East of the Northwest corner of Northwest quarter of Northeast quarter Section 30 Twp. 13 S., R. 11 W., running thence West 20 rods, thence South 40 rods, thence W. 20 rods, thence No. 40 rods to beginning, containing five acres, the same being in Section 30 Twp. 13 S., R. 11 West of the Willamette Meridian.

East half of Lot seven and East half of Lot eight in Block one Keady's Addition to Waldport.

NOW THEREFORE in compliance with the demands of said execution, decree and order of sale I will on Saturday the 29th day of July A. D. 1916 at 1 o'clock P. M. at the front door of the County Court House, in the City of Toledo, Lincoln County, Oregon, sell to the highest bidder for cash, all the right title and interest of the above named Henry Bobbell, Defendant in the above named action, in the above described property to satisfy said execution, decree and order of sale interest, costs and accruing costs.

Bert Geer, Sheriff of Lincoln County, Oregon. Date of first Publication June 30, 1916. Date of Last Publication July 28, 1916.

B. F. JONES Attorney-At-Law Newport, Oregon Will Practice in All the Courts

SUMMONS In the Circuit Court of the State of Oregon for Lincoln County. Lincoln County Bank, a corporation, Plaintiff.

vs. A. R. Hill, Defendant. To A. R. Hill, the above named Defendant, You are hereby required to appear and answer the complaint filed against you in the above entitled action now on file in the office of the Clerk of the above entitled Court on or before the last date named in the order for the publication of this summons, to-wit: On or before six weeks from the first date of publication hereof, and you are hereby notified that if you fail to appear and answer said complaint as herein required the plaintiff will apply to the Court for the relief prayed for in plaintiff's complaint, to-wit:

For a judgment against you in the sum of \$118.12, together with interest thereon at the rate of ten per cent per annum from the 9th day of December, 1914, until paid, and for the further sum of \$25.00 as attorney's fees and costs, to be paid by you, the defendant, for plaintiff's costs and disbursements incurred in this action; and further for an order of the Court for the sale of the real property belonging to defendant heretofore attached hereto, to-wit: Lots 1 and 2, Sec. 18, T. 8 S., R. 10 W., Lincoln County, Oregon, to satisfy said judgment.

This summons is served upon you by order of the Honorable R. R. Miller, County Judge of Lincoln County, Oregon, which said order was made and entered on the 2d day of June, 1916, directing publication thereof once a week for six consecutive and successive weeks beginning with the issue of June 9th, 1916 and ending with the issue of July 21st, 1916, in the Lincoln County Leader, a weekly newspaper of general circulation and printed within Lincoln County, Oregon.

Date of first publication June 9th, 1916. Date of last publication July 21, 1916. Hawkins and McCluskey Attorneys for Plaintiff.

SUMMONS In the Circuit Court of the State of Oregon for Lincoln County. George F. Sylvester, Plaintiff.

vs. John Henderson, also all other persons or parties unknown, claiming any right, title, estate, lien or interest in the real estate described in the complaint herein, Defendants. To John Henderson, also all other persons or parties unknown, claiming any right, title, estate, lien or interest in the real estate described in the complaint herein, the above named defendants: In the Name of the State of Oregon: You and each of you are hereby required to appear and answer the complaint filed against you in the above entitled suit now on file in the office of the County Clerk of the above entitled Court on or before the last day named in the Order for Publication of this summons, to-wit: On or before six weeks from the first day of publication hereof and you are hereby notified that if you fail to appear and answer said complaint as herein required, the plaintiff will apply to the Court for the relief prayed for in said complaint, to-wit: For a decree of said Court that plaintiff's title to the following real property, to-wit: Lots seven (7) and eight (8) in Block one (1) in Phelps' Addition to the City of Newport,

is good and valid; that you, the said defendants, and each of you, have a right, title nor interest whatever in or to said lands or any part thereof and that any and all claims that you may claim against said land is wrong and without right whatever; and that you, the said defendants, and each of you, be forever enjoined and debarred from asserting any claim whatever in or to said lands or any part thereof adverse to plaintiff, and for such other and further relief as may be equitable and just.

This summons is served upon you by order of the Honorable R. R. Miller, County Judge of Lincoln County, Oregon, which said order was made and entered on the 2d day of June, 1916, directing publication thereof once a week for six consecutive and successive weeks beginning with the issue of June, 9th, 1916, and ending with the issue of July 21st, 1916 in the Lincoln County Leader, a weekly newspaper of general circulation and printed within Lincoln County, Oregon.

Date of first publication June 9th, 1916. Date of last publication July 21st, 1916. Hawkins and McCluskey Attorneys for Plaintiff.

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