

Polk County Observer

J. C. HAYTER, EDITOR AND PUBLISHER. Published Semi-Weekly at \$1.50 per Year. Strictly in Advance.

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DALLAS, OREGON, FEBRUARY 7, 1908.

The way to build up Dallas is to patronize Dallas people.



WHAT OF THE TAX SALE?

Will the sale of land for delinquent taxes in Polk county this year be a legal sale? This is a question that will naturally arise in every mind after reading today's OBSERVER. Frankly, we do not believe that the notice of sale is worth the paper on which it is printed. The law plainly says that the publication fee must not exceed 50 cents a line on a nonpartisan type basis. The OBSERVER has proven beyond question that a greater rate is being charged this year.

Now, then: Suppose that Smith's land is advertised and that he is not able to bid it in at the time of sale. Jones buys it for the amount of the tax, penalty, and printer's charges. Afterwards, Smith goes to Jones and offers to redeem the land, tendering the amount of the tax, interest, penalty, and the amount of printer's fees allowed by law. Jones, having paid more than the lawful charges, insists that Smith shall reimburse him in full for what he has paid before he will surrender the certificate of sale given him by the Sheriff. Smith, having tendered all that the law requires, refuses to be "held up" for the unlawful printer's charges. Jones hangs on to his certificate of sale, Smith, not desiring to have this cloud standing against the title to his land, brings suit to remove it, on the ground that the sale was not lawful. What then? Does it seem probable that any court of law would decide that Smith, in redeeming his land, must pay any amount above that fixed by law? Does it not seem reasonable that the court would set such a sale aside, and order the county to return to Jones the amount of his bid?

A tax is an appropriation of private property for public use, and the laws have been carefully framed to safeguard the taxpayer, to the end that his property may not be taken from him unlawfully. Not only in the assessment, but in the collection of taxes as well, the law must be followed to the very letter at every stage of the proceeding, if the tax is to be made valid and binding. The courts of every state in the Union have uniformly construed the tax laws strictly, and no tax sale is ever held good unless the law has been followed to the letter. These facts are so well known by all as to be scarcely worth repeating here. There is no question as to the Polk county court's awarding the contract for printing the sale notice at a price in excess of that fixed by law. This is proven beyond doubt or dispute elsewhere in this paper. The question now is, will the sale itself, if held, be legal?

Without the least desire to carp or criticize, the OBSERVER cannot help thinking how different things might have been in Oregon had the Oregonian taken the stand against the Direct Primary prior to the election of 1904 that it is taking now. We honestly believe that the great daily, with its wide circulation and corresponding influence, could have defeated that measure at the polls had it been so inclined. While memory is treacherous, it seems to us that the Oregonian favored the amendment at that time; at least, we cannot remember that any fight was made against its passage by the big daily. The OBSERVER, as a Republican paper, saw, or thought it could see, in the Direct Primary, a deep-laid plan to destroy the Republican organization in Oregon and turn the state over to the hands of the opponents of the dominant party. For this reason, it fought the measure as hard as it could fight it, realizing all along that with its necessarily limited circulation it could accomplish little or nothing in the state outside the confines of its county, especially when the great daily papers of Portland were fighting on the other side. It will be recalled that very few papers in Oregon took a stand against the adoption of the Direct Primary Law.

and the OBSERVER did not find it a difficult task to keep track of the papers that were on his side in their opposition to the measure. We do not remember that the Oregonian was one of these. However, we may be mistaken, and, as we stated at the outset, we do not wish to do that paper an injustice. The fact remains, though, that had the Oregonian taken the same firm and effective stand against Statement No. 1 and kindred ills that it is taking now, it is extremely doubtful if those measures ever would have been placed on the statute books to plague and annoy us.

Teacher's Examination. Notice is hereby given that the County Superintendent of Polk county will hold the regular examination of applicants for state and county papers at the court house in Dallas, as follows:

- FOR STATE PAPERS: Commencing Wednesday, February 12 at 8 o'clock a. m., and continuing until Saturday, February 15, at 4 p. m. Wednesday—Penmanship, History, Spelling, Physical Geography, Reading, Psychology. Thursday—Written Arithmetic, Theory of Teaching, Grammar, Book-keeping, Physics, Civil Government. Friday—Physiology, Geography, Composition, Algebra, English Literature. Saturday—Botany, Plane Geometry, General History, School Law.

BUSINESS LOCALS.

- For Sale: Full blooded Andalusian roosters. Mutual Phone 125. JOHN HOLMAN. For Service: Registered Jersey bull for service at Veazie farm north of Dallas. 1-7-St. For Sale: Good organ at half price. Inquire of C. A. BENNETT, Dallas. 1-10-1f. Eggs For Sale: Full blooded Plymouth Rock eggs for sale at Veazie farm. 1-31-St. Mare For Sale: Sorrel mare, 8 years old, for sale very cheap. J. B. NIMRITZ, Riekreall, Or. 1-21-1f. Notary Public: Register your name for the coming election with D. W. McPeak, Notary Public, Riekreall, Oregon. 1-28-4f. Shingles For Sale: A carload of Star A Star shingles received this week by the SOHRREN WAREHOUSE CO. 10-1-1f. For Sale Cheap: First-class Grubbing Machine for sale cheap. Inquire at this office. 2-4-St. Wood For Sale: About 50 cords dry fir wood, at my place two miles north of Dallas, or delivered. F. M. ROBERTSON. 2-4-1f. Money to Loan: I have money to loan on real estate. F. J. WELLS, Mutual Phone 552. Address Dallas R. F. D. 1. 2-3-6f. Implements: All parties intending to buy implements had better see F. J. Wagner before making their purchases. 1-17-1f. Chickens for Sale: I have a limited number of full-blooded Barred Plymouth Rock cockers and one rooster for sale. H. D. STAATS, Monmouth R. F. D. 1, Oregon. 1-10-1m. For Sale: A fine \$400 piano; a small square piano; fine 6 by 8 camera with Baugh & Lomb universal lens, and a Jersey cow, all for sale cheap. W. E. TAYLOR, McCoy, Oregon. 1-24-St. Farm For Sale: Good 300-acre dairy and stock farm, two miles from railroad; good grass and farming land; plenty of running water; good house and barn and sheds. Call on or address JAMES A. GIBSON, Sheridan, Or., R. F. D. 1. 8-10-1f. For Sale: 258 acres fine improved land to be sold cheap on account of sickness compelling me to change climate. Stands close inspection. Situated near the Molson hopyard 3 1/2 miles from Riekreall. Good baled hay for sale cheap. Address, W. F. SIMON, Independence, Route 1. 1-21-8f. Wood For Sale: Do you need wood? We want to remind you that the block wood from the Willamette Valley Lumber Company's sawmill is the best and cheapest wood you can buy. \$1.75 per load, delivered. Mutual phone 1407, or leave orders at Webster's confectionery store. 11-22-1f. BOWMAN BROS. FOLEY'S HONEY AND TAR stops the cough and heals the lungs.

Dissolution Notice. Wagner Brothers have dissolved partnership, and all persons owing that firm are requested to call at my implement shop on Oak Street and settle their accounts at earliest convenience. Also all persons who have tools borrowed from that firm will please return them to the same place. 1-17-8f. F. J. WAGNER. Call for Warrants. Notice is hereby given that all Polk County warrants issued prior to December 18, 1907, and indorsed "Not paid for want of funds," (except Warrants Nos. 6285, 6297 and 6303,) will be paid upon presentation at my office. Interest on same will cease on and after date of this notice. J. E. BEEBLEY, County Treasurer. 1-28-1f. Notice of Final Settlement. Notice is hereby given that the undersigned executor of the estate of H. B. Wells, deceased, has filed his final account in the County Court of the State of Oregon, for Polk County and that Saturday, the 28th day of February, 1908, at the hour of one o'clock in the afternoon of said day, at the Court room of the said County Court in the City of Dallas, Oregon, he has appointed by the Judge of said Court as the time and place for the hearing of objections to the said final account and the settlement thereof. W. A. WELLS, Executor. N. L. Butler, Attorney. 1-28-1f. Notice to Creditors. Notice is hereby given that the undersigned has been duly appointed executor of the estate of Sarah Miller, deceased, to the County Court of the State of Oregon, for Polk County and has qualified. All persons having claims against the said estate are hereby notified to present the same duly verified, together with the proper vouchers therefor, to the undersigned, at his residence in Polk County, at his residence within six months from the date of this notice. W. A. WELLS, Executor of the estate of Sarah Miller, deceased. Oscar Hayter, Attorney. 1-28-1f. Executor's Notice. Notice is hereby given, that by an order of the Honorable County Court of Polk County, Oregon, duly made and entered of record on the 20th day of December, 1907, the undersigned, J. C. Hayter, was appointed executor of the estate of James H. Hastings, deceased. All persons knowing themselves indebted to said estate are hereby notified to call and make immediate settlement thereof, and all persons holding claims against said estate are hereby notified to present the same duly verified, to the undersigned, on or before six months from the date of this notice. JENNIE M. CADWELL, Executor of the estate of James H. Hastings, deceased. Sibley & Eakin, Attys. 1-28-1f. Notice to Creditors. Notice is hereby given that the undersigned has been duly appointed administrator of the estate of John Campbell, Jr., deceased, by the County Court of the State of Oregon, for Polk County, and has qualified. All persons having claims against the said estate are hereby notified to present the same duly verified, together with the proper vouchers therefor, to the undersigned, at her residence in Polk County, at Dallas, within six months from the date of this notice. MARGARET D. CAMPBELL, Administrator of the estate of John Campbell, Jr., deceased. Oscar Hayter, Attorney. 1-28-1f. Summons. In the Circuit Court of the State of Oregon for Polk County, Department No. 1. William J. Loughary, Plaintiff, vs. William Jackson, Defendant. Summons. To the above-named Defendant, William Jackson: In the name of the State of Oregon: You are hereby notified to appear and answer the complaint filed in this case in the County Court and cause within seven weeks from the date of the publication of this summons, to-wit: the 20th day of December, 1907, at the Court room of the County Court in the City of Dallas, Oregon, to appear and answer and comply with the judgment of the Court for the whole of the case as herein set forth, or to file a written answer thereto, and to file a copy of the same with the Court, together with a copy of the same with the undersigned, at the residence of the undersigned, at Dallas, Oregon, on or before the 20th day of December, 1907. If you fail to do so, the Court will render judgment against you for the whole of the case as herein set forth, and you will be bound by the same. This summons is published weekly in the Polk County Observer, a newspaper of general circulation and published weekly in Polk County, Oregon, and that the first publication of this summons was made on the 15th day of December, 1907. JOHN H. McNARY and C. L. McNary, Attorneys for plaintiff.

What Do They Cure? The above question is often asked concerning Dr. Pierce's two leading medicines, "Golden Medical Discovery" and "Favorite Prescription." The answer is that "Golden Medical Discovery" is a most potent alterative or blood-purifier, and tonic or invigorator, and acts especially favorably in a curative way upon all the mucous lining surfaces, as of the nasal passages, throat, bronchial tubes, stomach, bowels and bladder, curing a large per cent. of catarrhal cases, whether the disease affects the nasal passages, the throat, larynx, bronchia, stomach or catarrhal dyspepsia, bowels (as mucous colitis), bladder, uterus or other organs. Even in the chronic or inveterate stages of these affections, it is often successful in effecting a cure. "Favorite Prescription" is advised for the relief of the class of diseases—those known as "nervous, rheumatic and general debility"—which are caused by the depletion of the system by over-exertion, over-worked women—no matter what has caused the breakdown, "Favorite Prescription" will be found most effective in building up the strength, regulating the womanly functions, subduing pain and bringing about a healthy, vigorous condition of the whole system. A book of particulars wraps each bottle giving the formulae of both medicines and giving what scores of eminent medical men and women have to say on the subject of these diseases, are compiled by physicians of all the schools of practice as guides in prescribing, say of each ingredient, and the reasons therefor. Doctor Pierce's medicines by such writers should have more weight than any amount of non-professional testimonials, because such men are writing for the guidance of their medical brethren and know whereof they speak. Both medicines are non-alcoholic, non-secret, and contain no harmful habit-forming drugs, being composed of glyceric extracts of the roots of native, American medicinal forest plants. There are no toxic or deleterious ingredients. You can't afford to accept as a substitute for one of these medicines of known composition, any secret nostrum. The words of Dr. Pierce, small sugar-coated, are easy to take, and regulate and invigorate stomach, liver and bowels.

Money Saved Here! A CLEARANCE SALE THAT WILL SHATTER ALL PRECEDENT IN LOW PRICES.

Our always strictly-adhered-to policy of "Never to pack goods away from one Season to the next," makes it imperative for us to hasten the departure of our present stock of SUITS AND OVERCOATS, before the arrival of Spring Goods.

We want fresh goods every Season--and not Carry Overs. This is the way it will continue to go until this Great Sale ends: \$30.00 Suits and Overcoats \$22.50 \$18.00 Suits and Overcoats 13.50 27.50 " " " 20.75 17.50 " " " 13.25 25.00 " " " 18.75 16.50 " " " 12.50 24.00 " " " 18.00 15.00 " " " 11.25 22.50 " " " 17.50 13.50 " " " 10.25 20.00 " " " 15.00 12.50 " " " 9.50 \$10.00 Suits and Overcoats \$7.50

BOYS' SHORT-PANT SUITS AND OVERCOATS \$5 and \$6 values at \$3.50 to \$3.75 \$4 and \$4.50 " " 2.50 to 2.75 \$3 and \$3.50 " " 1.75 to 2.25 SMOKING JACKETS AT COST Boys' long-pant suits at actual cost. Boys' Golf Shirts, 50c values at 35 cts.

"But it is too late to buy Winter Clothing," you say. Not a bit of it—providing the inducements are great enough. Winter is not over by any means. We can expect plenty of cold weather—more than likely, the coldest of the year. The reputation earned by adherence to our rule of making quality paramount in price, has given this store an unsurpassed reputation for reliability and square dealing.

The Uglow Clothing House LEADERS IN MEN'S CLOTHING AND FURNISHING GOODS MILL STREET, DALLAS, OREGON

NEVER-FAIL OIL CAN. The Never-Fail Oil and Gasoline Can—air tight—will not leak nor spill—will take all the oil out of can and will run oil from lamp back to can. Money back if not satisfied. U. S. Loughary, The Grocer

MEN'S GLOVES. FOR WINTER WEAR. We have the finest assortment of MEN'S DRIVING GLOVES that it is ever been our pleasure to show. It includes gloves from the best makers in the country, made from the best material. Designed for hard usage, rough wear and comfort. Marked at the lowest possible prices. Dallas Harness Shop F. Salficky, Prop.

WHEN IN DALLAS GO TO THE DALLAS HOTEL. Under New Management Strictly White Help. Big Sample Room and Special Accommodations for Commercial Men. RATES: \$1.00, \$1.25, \$2.00 per Day Chipman & Farmer, Props.

GOOD WALL PAPER AT ONE-HALF PRICE! To Close out our present stock of Wall Paper, we offer it at ONE-HALF Price to make room for our new Stock. If in need of Furniture, Carpets, Linoleum, Matting or anything in the House Furnishing line, we can furnish you with prices that are right. HALL & HAYES Successors to F. J. Chapman.

Electricity for Lighting. Is only expensive to people who are wasteful and careless. To you, who are naturally careful, it does not come high. It is economical because it can be quickly turned off when not needed. With gas or kerosene there is the temptation to let light burn when not needed to save bother of lighting and adjusting. In some homes the electric light bills amount to only one or two dollars per month. You can probably get some kind of artificial light for less money than electric light, but does it save you anything when it limits opportunities for work and recreation—ruins your eyesight—smokes your walls—mars decorations and increases household work. You could probably save a dollar tomorrow by going without your meals but it wouldn't be economy. It is not so much what you save, but how you save that counts. WILLAMETTE VALLEY CO. RATES—Residence on meters, per Kilowatt 15c; Residence, flat per month, 16c per month. BATES FOR OVER 10 DROPS 20c per drop and 5c per Kilowatt up to 10 drops; over 10 drops 17c per drop and 5c per Kilowatt up to 40 drops; over 40 drops 17c per drop and 5c per Kilowatt. A drop figure 16c or less. For power rates apply at the office. We are always ready to explain the "ins and outs" of the lighting proposition to you, call on us or phone to us, we are never to busy to talk business.

Willamette Valley Company E. W. KEARNS, Manager for Dallas. Office on Mill street, just north of the Court House. Phones Bell 421, Mutual 1297.

SPECIAL SALE ON Men's and Boy's Clothing Friday and Saturday, FEBRUARY 14 and 15 Prices Quoted Next Week Dallas Mercantile Co. Successor to Eills & Key