

POLK COUNTY OBSERVER

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NO. 5



ROYAL BAKING POWDER
Absolutely Pure
The only baking powder made with Royal Grape Cream of Tartar
No Alum, No Lime Phosphate

POPULAR GIRL DIES

Miss Bessie Splawn Succumbs to Ravages of Consumption, Aged 21 Years.

Miss Bessie Splawn died at the home of her sister, Mrs. A. K. Ollar, in this city Thursday evening, after an illness of consumption extending over many months. Miss Splawn accompanied her father to Dallas from Eastern Washington about two years ago, and was taken ill a short time after arriving here. She underwent treatment at some of Portland's best hospitals, and also sought relief in the mountain air of the Alsea country, but the disease refused to yield to any treatment, and for several weeks before her death she had been unable to leave her room.

Miss Splawn was the youngest daughter of Frank M. Splawn, an old-time resident of Polk county. She was born in Washington, and spent her childhood days on her father's farm in Klickitat county. She was 21 years old at the time of her death. Miss Bessie had many friends, and her early death will be mourned by all.

The remains were taken to Klickitat county, where they will be laid to rest beside those of her mother, who died many years ago.

Klickitatiek keeps the BEST.

WILL BORE FOR COAL

W. C. Brown Will Develop Prospect on His Farm North of Dallas.

Hon. W. C. Brown is contemplating boring for coal on his land north of Dallas, just south of the Chapman prune orchard. Mr. Brown says he discovered strong indications of a coal deposit there many years ago, and he thinks the prospect is well worth developing.

It is a matter of general knowledge that traces of coal are to be found in the hills around Dallas, and even under the town itself, but no steps have ever been taken to investigate these prospects in a scientific and business-like way. When the excavation was made for the piers of the Southern Pacific bridge over the LaCreole river in the north end of town, the workmen uncovered a light vein of coal. The vein was not more than half an inch in thickness, and no specimens larger than a marble were found, but the coal was of good quality and burned well when tested.

It is to be hoped that Mr. Brown will proceed with his prospecting, for such investigation might lead to discoveries that would be of inestimable importance to Dallas and Polk county.

C. D. Chorpensing was a business visitor in Salem, Friday and Saturday.

UNJUST LAND TAXATION

Assessors Enlightened by Timber Owner—Encouragement for Permanent Holdings.

An excellent and strikingly significant address was recently made by G. E. Ames, of the Puget Mill Company, Port Gamble, Wash., before a meeting of the state assessors, held at Seattle. The object of this address was to show to the assembled assessors that the timber land of the state should not be taxed on the basis of such valuations as pertain to agricultural areas, but should be so adjusted as to encourage the maintenance of timber lands as permanent holdings. His argument was that the timber lands of the state are in danger of being taxed on a basis of value so high that owners are not able to carry them longer than necessary to cut off and market the timber.

When the market is good enough to warrant cutting, the slaughter of the timber is rapid and of the denuding character; when the market is poor and unprofitable to mill operators the holding of the lands causes a serious loss to the owners in interest and tax payments. Taxes should mainly be paid on the timber or lumber as cut off and not on the land. Mr. Ames showed how damaging to the land it would be to cut off all the timber on the slope between the Cascade range and Puget sound. The result would be a washing away of the soil, such is the steepness of the general declivity, and the slope thus would become a barren waste. Rather conditions should be adjusted, including the rate of taxation, so that the slope should be kept in perpetual forest, to which it is especially and best adapted, and thus not only preserve the water courses and water supply of the region, prevent floods and down washings of the land, but secure an everlasting timber supply for the state and nation.

Following is a reproduction of the main features of Mr. Ames' address, which is well worth serious consideration. It is in line with what is being advocated in all the timbered states from Maine to the Pacific coast in the matter of timber land taxation versus taxation adjusted to stumpage and lumber values:

"There is a limit to the taxes a timber land owner can afford to pay, and when taxation becomes too heavy a burden it means confiscation. Citizens of the United States are guaranteed protection of their property rights, by our constitution, and any undue discrimination as to taxation is surely unconstitutional, certainly unfair. The present rate of taxation as applied

to wild timbered lands in some counties in this state is unfair, unjust and out of reason on account of high valuations and high levies assessed.

"Timbered land should not be singled out to carry too heavy a burden of taxation. It is not regular income producing property. The present crop of timbered land can not be harvested except as required, and can not be logged with due regard for economy. The first great crop of western Washington must be largely sacrificed. Only trees fit for use under existing conditions will be cut. The balance, waste and underbrush, must be destroyed and removed before new seeds will take root in the soil and develop into the new crop of forest.

"It takes fifty years after the first crop of timber is removed to produce trees suitable for a sapling pile; consequently private owners can ill afford to hold wild timbered lands for purposes of forestry at present rates of taxation. The government, state and county, must assist. The homesteader clears land at an expense of \$300 an acre in time, labor and money, but pays no taxes on any such valuation, and when he gets his land in condition never is taxed on his crop.

"The timber land owner is assessed on his crop and is asked to pay an exorbitant tax on the same crop year after year and generation after generation, and as there is no return in a lifetime he must lose his investment.

"The taxation on timber, if collected at all, should be collected when the crop is harvested. This generation is living beyond its means, developing the country beyond its resources, and paying the bills out of a legacy of debt which future generations must pay or repudiate. If we leave them a legacy of debt why not leave them a legacy of resources to at least help pay the debt?"

"All lands suitable for the growing of forests, delinquent for taxes, should revert to the state and be reserved for the growing of forests. The government and the state should reserve the forests for the use and benefit of generations to come and encourage private ownership to hold wild lands for the cultivation of a second and a third crop of timber trees. It is a slow growing crop and private ownership must be assisted and encouraged to make the investment. This can be done by proper and just assessment and reasonable levy of taxes.

"Assess the land at, say, a flat rate of 2 cents an acre per annum, and exempt the growing crop of timber, providing the owner will register and declare his intention of holding specified lands for the preservation of growing trees and cultivation of timber.

"When the growth is cut the state should collect a stumpage equal to say 1 cent a thousand feet, board measure, as a tax for each year so exempt, and preserve a lien on the growth for the protection of the state. "For instance, if a crop of timber should have been exempt for ten years when cut, the state should collect 10 cents a thousand feet, board measure. If exempt for fifty years, the state would collect 50 cents a thousand feet, board measure, in addition to the flat rate collected annually on the land.

"Until some such plan is developed the legislature, tax commission, boards of equalization and assessors should do everything possible for the encouragement of growing trees and the preservation of timber and forests. "In Maine, I am informed, \$3.50 an acre is a high commercial valuation for timber producing lands, and fifteen years ago such lands sold for 75 cents an acre. In Florida \$7.50 to \$10 an acre is considered a high price, commercially, for lands producing timber.

"In this state timber producing lands should not be expected, under existing conditions and with such fluctuating markets, to pay a tax exceeding 15 cents an acre per annum and logged off lands, suitable for the practical growing of timber, a tax exceeding 25 cents an acre per annum. The land itself has only a nominal value.

"During the last five years I think the assessors as a rule have placed too high valuations on these wild lands and growing timber. Because somebody pays a big price for a tract of timber, say \$25, 50, or even \$100 an acre, that is no good reason why other, even adjoining timber land, is worth that much money. It can not all be sold or logged or realized on at once. It will take years to cut off this growth. Timber is only available when there is an immediate use for a particular tract and the owner is willing to part with it. It may be located anywhere—on water front or miles inland—but is only available when there is demand for a particular tract of land.

"The owner of a small mill along a line of a railroad may see his way clear to offer a large sum for a particular tract of timber, but if the owner does not see fit to accept the offer it should not fix a valuation on the tract. It may be the owner's policy to hold it.

"My firm sold a tract of wild land about ten years ago for speculative purposes, near the city of Everett, and reserved the right to remove all growth of timber in one year. Although within a mile from tide water we were unable to get the timber

removed and could not find any one to take it as a gift.

"It is generally supposed that a movement is on foot to increase the taxes on timber and wild lands and make the owner pay more taxes. If you have that idea in mind, just stop and think a moment before you do a great injustice to the timber interests of your state, already suffering from a greater burden than they can bear. "You probably realize the general stagnation of business due to an attempt to raise the freight rate on lumber shipped by rail to eastern markets, affecting all branches of the trade and resulting in the shutting down during the last six months of 80 per cent of the lumber and shingle mills in Oregon, Washington and British Columbia.

"We hear of lands for farming purposes, fruit growing, etc. selling for \$600 and \$1,000 an acre, but fail to find such values on assessment rolls for tax purposes. A horse may be valued at from \$500 and \$1,000, or even \$20,000, but he appears on the assessment rolls as a \$40 horse. The cow may be a scrub cow or a blooded animal; she may be valued commercially at \$50 or \$250, but for tax purposes she is only a cow and is assessed at \$20. Mutton chops may sell for 35 cents a pound, but the whole sheep is worth only \$5 when assessed as a sheep to be taxed. The dog that you cannot give away and the noble St. Bernard which may sell at hundreds of dollars look alike to the tax collector, who collects \$1 for each dog.

"Various kinds of property are exempt from taxation according to the revenue laws of this state. These laws were probably passed to encourage certain lines of investment and industry. The farmer pays no tax on his valuable and salable crops of grain, vegetables, fruit, hay etc. But the timberland owner has to pay on the same crop year after year. "Gentlemen, we ask you to consider this great question and not be parties to an injustice to our greatest industry."

Collar Bone Broken.

Prescott Simonton met with an accident at the Willamette Valley Lumber Company's sawmill, Saturday afternoon, in which he sustained a fracture of the collar-bone. The young man was working in the dry kiln, and was caught between the wall and a car of lumber. The hurt was very painful, and it will be several weeks before he will be able to resume his work.

Millinery Opening.

The Misses Davidson will hold their Spring millinery opening on Saturday, March 28, second door south of Lindsay & Co.'s Department Store, College Avenue, Monmouth, Oregon. The season's latest in Dress and Tailored effects for ladies and children on display. All ladies and children are cordially invited to attend.

Notice to Voters.

For the accommodation of laboring men who wish to register for the approaching primary election, the County Clerk's office will be kept open on Thursday and Friday evenings of this week from 7 until 8:30 o'clock. Workingmen should make note of this, and be on hand promptly.

Miss Bertha Frink, of Falls City, was a Dallas visitor yesterday.



ARE YOU READY?
GO!

But one thing's certain: you're not ready, no matter where you're going, unless you're properly dressed. The best clothes for you to wear—for any man to wear—the best clothes made, are

Hart, Schaffner & Marx

clothes. And our store is the place where you find them. Let us show you the new Varsity models. Snappiest styles ever shown.

Campbell & Hollister

Dallas, - Cash Store - Oregon

PROPOSED NEW LAWS

Brief Outline of Measures to be Submitted to Oregon Voters at June Election.

Under this heading, the OBSERVER will, between now and June 1, print the text of the measures and amendments referred to the people by the Legislature and by the Referendum, and also the measures proposed by Initiative petition. Some of the proposed laws will be printed in full, while others more lengthy will be given in outline, with all of the principal features set forth, so that the voters may be able to vote intelligently on the same.

The first measure is a Constitutional amendment to increase the salary of the members of the Legislature to \$10 a day. It was adopted by the House, February 1, 1907, and concurred in by the Senate, February 10, 1907. The full text of the measure is as follows:

"The members of the Legislative Assembly shall receive for their services the sum of four hundred dollars for each regular session, which shall be in full of all compensation as per diem for such session. When convened in extra session by the Governor, they shall receive ten (\$10.00) dollars per day, but no extra session shall continue for a longer period than twenty days. They shall also receive their actual traveling expenses in going to and returning from their place of meeting, on the most usual route. The presiding officers of the assembly shall, in virtue of their office, receive an additional compensation equal to two-fifths of their per diem allowance as members."

Mrs. W. S. Evans and Miss Mamie Fugitt, of Falls City, were in Dallas yesterday on their way to Portland.

COMPLETE ORGANIZATION

Young People's Christian Societies Appoint Officers and Committees.

The organization of the young people's Christian societies of Dallas was perfected at a meeting of the Executive Committee held in the Evangelical church, Friday evening. The committee decided to hold its meetings on the last Friday of each month. The meeting of April 24 will be held in the M. E. Church, and after that date in the following order: Christian, Presbyterian and Evangelical.

The chairmen of the Program and Temperance committees were instructed to arrange for a union prayer meeting, to be held on the second Sunday in April. Officers were named as follows:

Chairmen of Committees—prayer meeting, Miss Ella Roy; temperance, Prof. D. M. Metzger; social, Miss Effa Brown; missionary, L. A. Mathews. Union officers—Prof. F. E. Fisher, president; Prof. H. C. Seymour, vice-president; Mrs. Dr. L. A. Bollen, secretary; Miss Vera Cosper, treasurer.

Presidents of the organizations of the Union—Miss Ida Thompson, Miss Jessele Wiseman, Prof. H. C. Seymour, Dr. L. A. Bollen.

Chairmen of the committees of the Union—Miss Ella Roy, Prof. D. M. Metzger, Miss Effa Brown, L. A. Mathews.

Dean Collins, local news reporter for the OBSERVER, is recovering from an attack of the mumps and will be able to resume his work in a few days.

George T. Gerlinger, manager of the Willamette Valley Lumber Company's sawmill, was a visitor in Portland over Sunday.

The Superior Quality of our Finishing Lumber Insures You a Good Job. If You Contemplate Building Insist on having Your Lumber from the

WILLAMETTE VALLEY LUMBER CO.

Now is the time to build--Prices are down--Bring us your bills for estimates

PRICE LIST

	10 to 24	24 to 32	No. 1	No. 2	No. 3	
1x4 & 1x6 Sheathing Rough	\$11.00		V. G. Flooring	\$30.00	\$28.00	\$17.00
1x6 to 1x12 "	12.50	13.50	Rustic	25.00	22.00	17.00
2x3 to 4x12 "	12.00	13.00	Finish to 12 feet	28.00	25.00	
4x12 to 12x12 "	12.00	12.50	Ceiling and			
2x14 to 4x16 "	13.00	14.00	F. G. Flooring	25.00	20.00	15.00

For above sized add \$1.00 per M.

SPECIALS

Shiplap in 8 foot lengths	\$10.00	1x6 & 1x8 No. 1 Common Shiplap	\$13.00
2x4 & 2x6 in 8 foot lengths	9.00	No. 1 Stepping	25.00
		No. 2 Stepping	22.00
		Lath	2.50
		1 1/2x2 & 3 feet Sidewalk Lumber	11.00

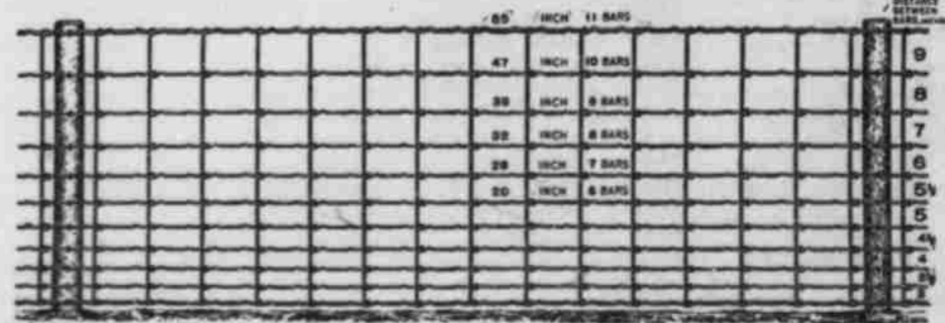
Shingles--Price is dropping every day. We can quote you as low as anyone.

With our up-to-date plant we can fill orders promptly and give you the best grades of lumber.

Willamette Valley Lumber Co.
DALLAS, OREGON

THE QUALITY AND CHARACTER OF FENCE

on a farm almost invariably indicates the degree of prosperity enjoyed by the owner. Millions of dollars are made and saved on well fenced farms, where like amounts on like acreage on unfenced lands are annually lost. We carry



AMERICAN FENCE

and shall be pleased to show you our stock and explain the merits of our fence at any time. We guarantee the American to be not only the best but the CHEAPEST fence in the world. We have put out one carload of this fence this spring and will soon have another at your disposal. You will also find our warehouse filled with a complete line of Farm Implements, such as Discs, Harrows, Plows, Garden Cultivators, Corn Planters, Grass Seeders, Garden Tools and Steel Goods at the lowest possible prices.

Wm. FAULL, Dallas, Oregon