MADE IN DALLAS

List of Live Firms that are making DALLAS one of the leading Manufacturing Towns of the Northwest.

PATRONIZE HOME INDUSTRIES AND BUILD THEM UP.

Insist on Your Dealer Giving You these Goods!

Modern Store Fronts

Are a specialty at

COAD'S PLANING MILL

MODERN PLANT--SKILLED WORKMEN--UP-TO-DATE IDEAS.

Shop Work of All Kinds at Reasonable Prices.

For Twentieth Century Printing come to the Office of the

Polk County Observer

Its The Home of Good Printing

COY BROTHERS

CONTRACTORS & BUILDERS

Plans and Estimates Furnished

G. H. COY, Phone Mutual 1X5 — W. J. COY, Phone 1574

"OREGON'S BEST"

Manufactured Solely by

DALLAS FLOURING MILL

Guaranteed to be the best soft wheat flour in the Willamette Valley.

Sold by all Grocers in Dallas.

Soehren Warehouse Co.

CEMENT CURBINGS AND WALKS

We handle a full line of Cedar and Oak Fence Posts, Brick, Lime, Sand and Cement, Land Plaster, Drain Tile, Shingles, Fire Brick, Hair, Wall Plaster and Hop Supplies.

One block south of depot Phone 1494

West Side Marble Works

G. L. HAWKINS, Proprietor.

MONUMENTS, HEADSTONES AND CURBING.

A Complete Line of All Latest Designs.

Dallas Iron Works

Machinists — Foundrymen — Pattern-Makers.

SAWMILL WORK A SPECIALTY

We are prepared to do any kind of Iron and Brass work. Lumber trucks and Stock work on hand. We make the best and cheapest Stump Puller on the market. Prices reasonable.

COSY CORNER CANDIES

Try our fine Home-made Candies

and our delicious Ice Cream

CHARLES H. LANE

OFFICIAL

STATE OFFICERS.

United States Senators—
.... Jonathan Bourne, Jr.
.... George E. Chamberlain
Congressmen—
First District... Willis C. Hawley
Second District... A. W. Lafferty
Governor .... Oswald West
Secretary of State.. Ben W. Olcott
State Treasurer.... Thomas B. Kay
Attorney General... A. M. Crawford
Superintendent of Public Instruction
.... L. R. Alderman
State Printer.... Willis S. Duniway
Supreme Court—
Chief Justice, Robert Eakin; Associate Justices, Thomas A. McBride, George H. Burnett, Frank A. Moore, Henry J. Blan.

COUNTY OFFICERS.

State Senator .... C. L. Hawley
Representatives—
.... Ira C. Powell
.... F. W. Chambers
County Judge .... Ed. F. Coad
County Commissioners—
.... William Riddell
.... S. H. Petre
County Clerk .... E. M. Smith
Sheriff .... J. M. Grant
Treasurer .... Tracy Staats
Assessor .... C. S. Graves
School Superintend't.H. S. Seymour
Surveyor .... B. F. Beezley
Coroner .... R. L. Chapman

CITY OFFICERS.

Mayor .... J. R. Craven
Councilman-at-Large ..W. A. Ayres
Councilmen—
Ward No. 1—H. L. Fenton,
H. G. Campbell.
Ward No. 2—Tracy Staats,
W. V. Fuller.
Ward No. 3—F. J. Coad,
H. B. Cosper.
Auditor and Police Judge—
.... Charles Gregory
City Attorney ... W. L. Tooze, Jr.
City Engineer ..... F. H. Morrison
Street Commis'er . P. S. Greenwood
City Marshal .... T. A. Odom
Night Policeman ...... D. J. Grant

LODGE DIRECTORY

A. F. & A. M.—Jennings Lodge, No. 8, meets second and fourth Fridays of each month, in Masonic hall on Main street. Visiting brethren welcome.
R. L. CHAPMAN, W. M.
J. C. HAYTER, Secretary.

REBEKAHS—Almira Lodge No. 26 meets first and third Wednesday of each month at Odd Fellows' Hall.
EMMA COAD, Noble Grand.
ALTA SAVAGE, Secretary.

UNITED ARTISANS—Dallas Assembly No 46, meets on first and third Mondays of each month at Woodman Hall. Visiting members made welcome.
J. E. MILLER, M. A.
WILLIS SIMONTON, Secretary.

WOODMEN OF THE WORLD.—Dallas Camp No. 209 meets in W. O. W. hall on Tuesday evening of each week.
TRACY STAATS, Consul Commander.
W. G. VASSALL, Clerk.

BUSINESS LOCALS

(Advertisements under this head are charged at the rate of 1 cent per word, first insertion; ½ cent per word for each insertion thereafter; 30 words or less, $1 per month. No advertisement inserted for less than 15 cents.

For Sale.

Single comb brown Leghorn hens and pullets. Mrs. F. A. Link, Airlie. Rural phone. 416-1m-121

For Sale.

Two Jersey heifers and one hog. Ewing Brothers, Polk. Phone 15, Smithfield No. 1. 413-1110

Notice to Creditors.

All persons knowing themselves indebted to me are repuested to call at my home and settle at once, as I am about to leave here. All bills against me should be presented at once. S. D. Steffy, Dallas. 414tf1031

Room to Rent.

Furnished bed room for rent; electric light, bath, telephone, nice location. Inquire No. 222 Jefferson street. 406tf1024

For Sale.

Team, wagon and harness for sale cheap. Address A. G. Jones, Dallas. 402tf1017

For Sale.

I have rented my farm and must get rid of all my stock. I have one registered O. I. C. brood sow with three pigs left, one black team, one mare and one horse, and a large black colt 18 months old, three good cows giving milk now, one a full blood Jersey and two of them are three-fourths Jersey, and one-fourth Herford, all good milkers, will be fresh about the first of the year, one No. 2 Sharpless separator, good as new, one good long bed buggy and single harness for $40, one 1900 washing machine, latest improved, and one good, strong, old wagon. All yet on the farm near Perrydale, Polk county. W. M. SARGENT. 393-tf-10-13

For Rent.

Two furnished housekeeping rooms with use of bath. Phone 774. 399-tf1017

Cows Bought and Sold.

Wanted, good dairy cows; also cows for sale at all times. R. A. Campbell, Sheridan, Ore. 328tf84

For Sale.

Oak and Cedar posts. Soehren Warehouse Company. 11-18-tf.

Wanted.

All kinds of iron, rubber, brass, copper, zinc and hides. Highest cash prices paid. A. N. Halleck, Monmouth, Oregon. 3-12-tf.

For Sale.

Modern 5-room cottage, two blocks from Main street, on Mill. William Tatom. 384-tf-929

For Sale.

Driving horse, harness, buggy and cart, at a bargain. Charles Gregory, Dallas, Oregon. 373tf919

Seeds.

Oats, vetch and cheat seed for sale. Phone East 35. Evan Evans, Dallas. 362-tf912

Prune Farm For Sale.

Large tract of very choicest fruit land, especially adapted to prunes; easy terms. Address "Owner," care Observer. 363tf912

For Rent.

Furnished rooms for light housekeeping. 318 Levens street. Phone 573. 417-11-10

Your Winter's Wood.

Order your slab wood now and be sure of having a good dry supply for Winter. I can sell you either slabs, blocks, or trimmings. Can furnish any other kind of wood desired. Plenty of good oak and fir. Send in your orders by either phone. Mutual, 1196 Bell, 443. AUGUST BOMAN.

WILL CELEBRATE THEIR SIXTIETH ANNIVERSARY

Public Reception For Mr. and Mrs. Joseph Hoberg, Parents of Mrs. Ella J. Metzger.

Reverend and Mrs. Joseph Hoberg, parents of Mrs. Ella J. Metzger of this city, will celebrate the sixtieth anniversary of their wedding at their home, 532 Grant street, McMinnville, Oregon, Monday, November 13. They will be at home to their friends from 2 to 4 o'clock in the afternoon.

In recognition of Rev. Mr. Hoberg's long service as a minister of the Methodist Episcopal Church, and as an expression of the esteem in which the aged couple is held by the people of McMinnville, members of the church are arranging a public reception to be held in the church building from 8 until 10 o'clock in the evening. To this reception all friends of the family are invited.

Prefers Dallas.

Van Walters, formerly a resident of near Independence, has traded his 30 acre farm near there for the house and lot owned by J. L. Castle at 512 Lyle street in this city, and will move here immediately with his family, as he considers Dallas an ideal residence place.

Legal blanks for sale at this office.

Rooms and board, new place, one door south of Armory on Main street.

To Farmers.

After you have registered your farm name, come to The Observer office and leave an order for some up-to-the-minute printed stationery bearing your farm name. We'll do the work for you at reasonable rates and with dispatch. Printed stationery has a distinctiveness all its own and lends a dignity to your business and even your social correspondence.

Progress of Single Tax Movement in Oregon

(Professor F. G. Young In American Economic Review.)

The single tax is of the class that makes almost a distinct people of those whom it effects, so possessed do the adherents become. For some half-a-dozen years they have had deep designs upon Oregon. The state is now probably the chosen battle ground on which they hope to press their cause to successful issue. If the Oregon contingent could only exhibit a little of the moderation that the father of the idea had and which the eastern exponents of the movement even now show all tax reformers would hail them as allies.

Oregon's system of taxation has yet to receive its first slightest impress from the single tax crusade, excepting that a partial opening has been made for the introduction of single tax experiments in the separate counties. An amendment to the state constitution through initiative procedure was adopted last November having this in view.

Factors of Promise.

The conditions in the state that constitute the factors of such promise of consummation as the movement has are the following:

1.—The presence in the state of a small but compact group of astute and determined adherents to the Henry George idea in its most radical and revolutionary form.

2.—The fact that the Oregon system of direct legislation lends itself to shrewd manipulations whereby schemes are promoted at the polls which the voters at the time are quite unconscious of.

3—A traditional system of taxation in the state that has involved almost exclusive reliance upon a primitive form of the general property tax including taxation at a uniform rate of all personality, credit instruments, etc.

4.—The existence in the state of large tracts of idle lands held for speculation.

First Move.

The first overt move for a modification of the state system of taxation in the direction of a single tax was made by filing with the Secretary of State on January 28, 1908, an initiative petition for a constitutional amendment to be submitted to the voters in the following June. The amendment read as follows:

"The Legislative Assembly shall provide by law for uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shal secure a just valuation for taxation of all property, both real and personal, excepting that all dwelling houses; barns,sheds, outhouses and all other appurtenanaces thereto, all machinery and buildings used exclusively for manufacturing purposes and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs, and all other improvements on farms, all livestock, all household furniture in use, and all tools owned by workmen and in use, shall be exempt from taxation; excepting also such property for municipal, educational, literary, scientific, religious or charitable purposes, as may be specially exempted by law."

Oregon System.

The Oregon system provides for the distribution to all voters of the texts of the measures to be voted on whether referendum or initiative proposals. The privilege is accorded the champions and opponents of the several legislative projects of inserting an argument for and an argument against the approval of each. No argument against this proposed tax amendment of 1908 was filed. In the extended argument in support of it there was explicit declaration that it was a "step in the direction of the Single Tax." The argument proceeded to specify, "If adopted it would exempt most personal property and improvements from taxation, and the argument submitted has in view that all such property will ultimately be exempted. It does not exempt business buildings, merchandise, cash, improvements of public service corporations, and a few other articles of personality and improvements."

Sharp Discrimination.

It is evident that a sharp discrimination was attempted between mercantile, banking and transportation pursuits on the one hand and manufacturing industries on the other. The buildings and machinery of the latter were to be exempt while the buildings, capital and stock of the former were to remain subject to taxation. Nothing was urged in the defense of this discrimination, excepting that much emphasis was placed on the importance of attracting manufactures to the state through tax exemption. Furthermore, it was claimed that the "merchant and, in short, every producer," would benefit if the amendment carried. Just what "manufacturing" would include was not defined.

Toll On Industry.

The existing system of taxation was inveighed against as levying "an outrageous toll on industry." With the adjustments made that the proposed amendment provided for taxes would fall on "land monopoly;" and the "blighting curse of landlordism" would be removed. The amendment, it was alleged, would "benefit all workers by multiplying demand for labor in factories, on farms and in construction and distribution by making them independent through free use of land, by making of each a home owned, and by increase of wages which will rise as rent—monopoly power falls."

The proposed amendment was freely discussed by the press of the state during the months intervening between the filing in January and the vote in June. The ballot on the measure stood 32,066 ayes, 60,871 noes.

Second Appeal.

In the two-year interval between June, 1908, and June, 1910, no activity of the propogandism was discernible. But now a second appeal to the voters on this issue was resolved upon. The tactics, however, were quite different from those employed in the former venture. A more stealthy plan of advance was arranged. The measure of subterfuge resorted to this time indicates either a less sanguine trust in the inherent justice of their cause as the basis of hope of victory or a weakened confidence in the intelligence of the average voter or both. At any rate the adroitly concocted combination of provisions of the amendment instigated by the single tax contingent in 1910 was far different from the frank appeal to the virtues imputed to the single tax that characterized their argument in 1908.

Strategy Used.

The mask under which single tax made what entrance it has effected into Oregon was not unlike the fabled wooden-horse strategy ascribed to the Greeks in their taking of Troy. The text of the amendment initiated was as follows:

"No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the state shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the constitution shall apply to the measure approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the legislative assembly or by initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any law which may be hereafter enacted."

Poll Tax Eliminated.

A $3 county road tax and an additional $1 state poll tax had been customarily levied up to 1907. The legislature of that year had omitted both from the list of required levies, though it seems some of the counties were still levying the $3 per capita road tax. It was an iniquitous tax and the average voter thought it might be still alive, so naturally there was little hesitation in voting "aye" towards giving it a quietus. To satisfy others who might not be persuaded by the poll tax prohibition a clause hobbling the legislature was inserted so that it would be disqualified to do more than initiate tax legislation. The county option feature of the amendment naturally appealed to some on account of the very diverse interests of different portions of the state rendering it exceedingly difficult to fit a suitable general tax code upon all. These various elements of discontent were appeased by the different provisions of the amendment. The voter was taken off his guard. The fact that he had thirty-two different propositions to pass judgment upon was not conducive towards registering the most rational action on all as he stood in the booth. As it was this amendment carried by a majority of 1,655.

Other Amendments.

Two other tax amendments that had been carefully devised by the preceeding legislature of 1909 were pending at the same election. These were defeated. The adoption of them would have afforded an avenue of escape from the hide-bound system of taxation in force. There was no justification, therefore, for the favorable action on the single tax or county option amendment on the score of a situation calling tactics of desperation. Had the amendments submitted by the legislature been approved the largest degree of liberty for tax reform consistent with the retention of the conditions of a workable system would have been secured.

The devising of a system of taxation for a state has bee regularly accounted throughout our nation as a task for the expert with the counsel of a small commission; and moreover, such a system has been viewed as constituting an organic whole. To the promoters of this Oregon county option amendment such universally accredited practice appears as fetish and a delusion.

Only Argument.

The only argument that appeared in the voter's pamphlet was one directed against the poll tax. The single tax or rental value taxation was not by adherents of it during the progress of the campaign very openly declared to be the aim of the county option amendment. Furthermore the anti-poll-tax argument was appended to one of the other proposed tax amendments in a statement made by the labor organizations and intended for the support of the three amendments collectively. The claim that single tax, so far as it has entrance in Oregon, was smuggled in under the guise of a prohibition of the poll tax is surely not unwarranted.

When the legislature met in a regular (biennial) session in January, 1911, it was naturally diffident about undertaking any general tax legislation. There was what amounted to a vote of lack of confidence in legislatures as affecting their competency for tax legislation. Not only were the legislative tax amendments rejected but its power in this field was restricted to mere initiation of legislation. Furthermore, under the newly adopted county option amendment county regulation and exemption were made the rule and all tax legislation must be adjusted to that principle.

County Option.

Exponents of the single tax idea were suggesting that by initiative measures the taxation of each county should be organized in accordance with the authority granted by the county option amendment. Their claim is that the voters in each county can enact their own legislation for carrying the amendment into effect. It is proposed to do this in November, 1912. The specific procedure for county initiative is, however, lacking. It is provided only for the state as a whole and for separate municipalities.

The legislature soon became cognizant of the fact that a large majority of its membership repudiated the principles enacted in the county option amendment. This attitude was justified through the fact that the people had been virtually hoodwinked into adopting it, and the retention of it meant chaos in matters of taxation. Accordingly steps were taken to submit an amendment for a repeal of it in so far as it provides for county option in taxation.

Provision Substituted.

A provision that the legislature shall not deny a referendum on any tax law was substituted for that clause of the amendment which refuses the legislature on any tax measure all power beyond that of initiation. Coincidently with this step other amendments were submitted to start anew the rational procedure for state tax reform. For this purpose the amendments that had been rejected in the last election were renewed as essential for realizing any effectually equal and uniform taxation. Such has been the procedure of other states with similar problems. A single tax would be possible under a constitution so amended as it is possible in other states with like constitutional provisions; but such a tax or rental value alone would be possible only by a vote of the whole people and not in separate counties.

Little Favor.

During the session of the legislature bills having a single tax tendency, with provisions for separate assessments of lands and improvements, met with little favor. Real progress in the direction of taxation of unearned increments, and in the attainment of equitable taxation generally, is being retarded by the would-be tax reformers with their over-radical projects. They see the iniquities of the present system—and who does not—but they seem blind to the certainty of inflicting far greater injustice with the harsh and headlong changes their proposed measures would effect.

Beautiful Eyes.

are desired by every one. If there is any inflammation the eyes can't be beautiful. Sutherland's Eye Salve will remove the inflammation and clear the eyes.

WILL HAVE LITERARY SOCIETY

EOLA, Or.—(Special)—The people of Eola are to meet next Friday night, November 10, at 7:30 in the school house for the purpose of organizinz a literary or debating society, the value of which, in an educational and social way is recognized. An invitation is extended to all to attend.