

### GIVES RULES ON TAXES

DEFINES THE PENALTY IMPOSED UPON DELINQUENTS.

Only Ten Per Cent Due on Taxes Remaining Unpaid After September 1.

The decision of the state tax commission that only ten per cent is due on delinquent taxes, and not ten per cent plus the five per cent accumulating in the preceding five months, means a saving of a considerable sum to Polk county tax payers, as well as those throughout the state. The penalty applies to taxes originally charged, and more than that cannot be collected for taxes delinquent on the first day of September. The tax commission believes this to be the meaning of the law, which reads:

"All taxes remaining unpaid on the said first day of September shall become delinquent. Upon all taxes so delinquent there shall be charged and collected a penalty of ten per cent and interest at the rate of twelve per cent per annum on such taxes from the day on which they become delinquent."

"These two sentences as they stand in said section 3082 are exactly as written in this office and presented to the legislature," says the commission. "If it had been intended that the one per cent a month penalty applicable prior to delinquency statement to that effect would have been inserted."

The question of how much interest was due on delinquent taxes is one which has been troubling sheriffs and tax collectors in the state for some time. The ruling given by the tax commission was prepared with the intention of deciding this matter.

### CONGRATULATE JUDGE TEAL.

Dr. Steiner Says Polk Is Most Progressive County in State.

The following letter, commending the splendid work accomplished by the county commissions is during the past season, has been received by Judge Teal from Dr. Steiner of Salem. It is self-explanatory:

Judge John B. Teal, Dallas, Oregon. Dear Old Peanut John: In riding over the roads recently in Polk county I have noticed some of your splendid work. I wish to congratulate you upon not only taking up Judge Coad's work but going him one better. Polk county stands today the most progressive county in the state of Oregon, and I believe it will pay your tax-payers well for their investment. I certainly hope that you will be able to complete the road to Tillamook to the Yamhill county line. When you will have done this you will have set a pace which is not only proper but will keep Marion county lumping to meet. I am not saying this to flatter you but because it is absolutely right and you are entitled to have someone occasionally let you know that your work is appreciated; every public officer catches hell when he does not deserve it, but it may be evened up by us not catching a little hell when we make some mistake. I fail to see any of your mistakes. I know when you make them they are honest ones, just as I have always felt that Judge Coad's were, if he made any, on the road work.

### BUGGY IS DEMOLISHED.

Collides With Automobile on Fairview Avenue Saturday Night.

Late last Saturday night an automobile containing five persons collided with a buggy near the corner of Oakdale and Fairview avenues, demolishing the horse-drawn vehicle and slightly injuring the driver, whose name is said to be Manger, residing south of town. J. S. Macomber and wife were proceeding homeward ahead of the buggy, and encountered the automobile across the road.

After waiting a few minutes, they were permitted to pass, and the auto made its way toward Dallas, striking the buggy enroute. The name of the automobile owner, or the number of the machine, is not known.

### Boys and Girls Are Hustling.

District No. 25, Butler, has a live bunch in its boys' and girls' industrial club, and if it is not heard from in the exhibit to be made this fall the membership thereof is going to know the reason. At a meeting at Butler last Saturday evening there was much enthusiasm over the various projects, the patents of the pupils entering into the spirit of the occasion, suggesting and giving other aid in the work. An interesting program was also rendered. School Supervisor Macken was present.

### Burial of Mrs. Foster.

The funeral of Mrs. Ida Foster, wife of the late Eugene Foster of The Observer, was held on Wednesday afternoon, and was attended by a large concourse of sympathizing friends. The body arrived here from Spokane on the 11 o'clock train, and the remains were laid at rest beside those of her husband. Rev. Miles delivered a brief address over the body at the grave. The floral tributes were decidedly elaborate, contributed by the grand lodge, K. of P. of Washington, and others.

### AIRLIE.

J. O. Staats has built a cement watering trough in his pasture for his stock. A. C. Staats is building a reservoir

on the hill above his house and will have sixty feet fall. He will have water in all of his buildings.

W. Wood is putting rustic on his house and adding a porch.

J. Johnson of Corvallis was a caller here on Tuesday.

Spring grain and hops will not be as good as last year.

Letitia Shewey and Effie McBee of Dallas who have been visiting their relatives here, returned home Saturday.

Herb Birlie returned from Eastern Oregon last week.

Jones Bros.' hay baler is now running early and late.

T. F. Ulrich had a horse die on Sunday.

Geo. Conn made a business trip to Independence on Monday.

Charles Cooper is preparing to build a house on the lot he bought from Shewey.

The threshers started Monday in this part of the county. They report a light yield and good quality. It is fall sown grain.

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**OREGON GOES DRY.**  
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J. S. Macomber, who has resided in this neck-o'-the-woods for so these many years, is convinced that this is the driest season in eighteen years past, and marvels greatly that Oregon should go dry before the fall election. He tells The Observer that he has about two acres of corn from which he will not harvest a single bushel, the stalks shriveling before tassels form. His pasture, in common with those of his neighbors, is burned to a frazzle, and he is feeding his cows the same as during the winter months.  
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### MATCH FOR CROWN PRINCE.

Czar's Daughter Tatiana Being Considered by Cabinets.

Dresden, Saxony.—King Frederick Augustus of Saxony, through his government, is discussing with the czar, through the cabinet in St. Petersburg, the possibility of an alliance between the former's eldest son, Crown Prince George, who was twenty-one last January, and Grand Duchess Tatiana, the czar's second daughter, who was seventeen this month.

If the official preliminaries are satisfactory as far as the statesmen are concerned Prince George will go to Russia with his father to be presented to the pretty, tall, dark haired grand



CROWN PRINCE GEORGE OF SAXONY.

duchess. She has already had more than one such an offer for her hand. It is still believed at most of the European courts that the Prince of Wales has been very seriously considered as her future husband and that the subject is still under consideration by the English and Russian governments.

It is needless to say that these young men and maidens are allowed to choose their future life partners only after the most lengthy and detailed negotiations by the respective governments, which take up the pros and cons of political benefits or embarrassments, as well as financial settlements by the bride and bridegroom's families, with necessary provisions for their heirs.

### ALL MODEST CROWS FLEE.

Figure of Woman in Modern Attire Horrifies the Peas.

Marquette, Wis.—Crows had been working great havoc with the newly planted cornfields of Howard Smithson, a young farmer, until he went to Milwaukee and got an idea from the fashions sported by women.

He went back and made a transformation of a male scarecrow with which the crows had become so friendly that they perched on its mimic gun.

The upper part of the figure he dressed with a low necked garment and the lower part with a silk skirt. He fastened the hair low over the forehead, hiding the ears, and upon the head he set a waving plume.

Soon after a flock of crows came hovering over the field. They were just preparing to alight when they beheld such a figure as had never before met their gaze. With one mighty caw they flew away.

If you don't believe it ask Smithson.

THE POLK COUNTY OBSERVER. (THE HOME PAPER)

### OUR METHOD IS BEST

(Continued from page one.)

class a man might have from 5000 to 25000 trees, the former being quite a common individual acreage. Cultivation and care of the trees cannot be expected to equal that in the United States because of the above mentioned scattered condition of the French plantings as compared to our system of specializing in raising prunes exclusively. The prune grower in the Northwest generally depends upon that crop chiefly and his trees covering perhaps all the ground he possesses, he gives to it his undivided attention.

Curing of prunes in France is changing slowly from the crude over to the "etuve" or small evaporator. We could perhaps improve our cured product if we were not compelled to hurry in the drying process and if we could afford to give it as much time as they do in France with a like number of heating and cooling. The slower method as employed by the French producer gives him a larger cured product to the ton of fresh fruit, and the slower method with the application of lower heat temperatures produces a better appearing fruit. The French tonnage may be gradually increased under the present stimulating effect of the excessive prices which have prevailed during the last several seasons of short crops. (Samples and values may be seen at my office.)

The prune of Bosnia Servia is perhaps the nearest competitor to the Oregon prune in the matter of flavor, though they can nowhere near compare with the Northwest in the general average size of the fruit produced, nor in the style of packing, though it must be admitted that in recent years they are making decided improvements in the preparation of their product for market. (Sample at my office.) It is only a few years since the Oregon prune was entirely unknown in the markets of Europe. Today it is a very large factor in the English prune trade and is becoming every year more favorably known throughout the continent. In England the trade in prunes from the United States is now of sufficient importance that the method of arriving at the net weights by the customs officers upon landing these goods in Liverpool and London should have the attention of the consular departments of both countries. Every American shipper who is doing business in England is constantly annoyed by the inevitable short weight claims which are made by English merchants, based upon the landing weights of the customs officers. From personal observation the difficulty is entirely due to an old-fashioned, crude system of weighing and their method of arriving at the tare of the containers. The utmost care and liberality in weighing and packing on this side of the water does not seem to eliminate the trouble. No similar difficulty is experienced in any other foreign market where the customs officers are supposed to possess at least equal ability.

The prune industry of the Northwest has a most promising future. The area where the best fruit is produced for drying is small and there can be no danger of overproduction should Oregon double her present acreage, for, by the time the increased acreage is in bearing the growing popularity of this fruit will easily take care of the increased production and the Northwest will then be shipping instead of at present a possible 30 to 40 million pounds annually, in full crop years 80 million pounds or more, and I am convinced that quantity can be marketed at profitable prices.

French prunes, as produced in certain districts in Oregon, should be specialized and given more particular attention. This writer believes that there is no finer French prune produced anywhere in the wide world, not even in the most favored districts of France itself, than can be produced in certain sections of Oregon. With a little more attention as to the type planted, a little more care concerning fertilization, pruning, and a determination to produce size rather than quantity, and this splendid fruit can be made tremendously profitable, it possesses merit of a very high order. In view of the fact that it has almost never been known to fail to produce a good crop in any part of the Willamette valley I am further convinced that orchardists who are now specializing the Oregon prune might very profitably add to their orchards a quantity of the Oregon French prune giving it such attention as has been mentioned above. With this planting they would then have in years when the Oregon variety is a short crop, something with which to pay expenses.

There is in Europe, with its tremendous population and relative small area an almost unlimited market for many of the food products of this country. The present rapidly expanding apple production of the Northwest will find there a large outlet which has yet scarcely been touched, especially so in many of the large continental markets. There can also be developed a very much larger market than now exists for many of the canned fruits as produced in this country and which are today practically unknown in many of the very large centers of Europe. The merchant in this country who would introduce his product into any foreign country must be prepared to meet all of the special requirements and demands of the trade, though they may appear exacting and may necessitate a considerable extra expense and trouble in

### ORDER TO FULLY MEET THEIR REQUIREMENTS.

With the establishment of new and cheaper water shipping facilities from this coast to the Atlantic coast and to Europe, the future certainly looks bright for the producer of Oregon prunes or any of these products which may be successfully exported and which may at the same time find a profitable market on our Atlantic seaboard.

### OAKGROVE.

There was a very enjoyable party at the hall Saturday night with free ice cream.

Mrs. Dean's daughter and family of Salem spent Friday and Saturday with her folks here.

Roy Gilbert was kicked in the back by a horse while hitching up this noon, and Pete Hanson and family are spending a week in Salem.

There was a Sunday school picnic on the hill at the Poley Nelson spring Sunday.

Mr. and Mrs. Pardow were dinner guests at Stevens' Monday. Mr. and Mrs. Finley Edgar of Crowley called in the afternoon.

The Paul Smith thresher is threshing at Benton Smith's now.

The striped bugs are eating up some of the gardens in this vicinity.

William Pardow had a tip-over while boat riding Sunday, which resulted in a good ducking.

Thaddeus Stevens marketed his last load of early spots at Dallas Wednesday. He realized \$103 from four acres, which yielded 73 sacks.

Mr. and Mrs. Delap have returned from a two weeks' outing at the coast.

Otto Hansen had two teams hauling \$89 worth of gravel on the road last week. It was his donation work.

Stevens have a boat on their pond.

Joe Pardow has been hauling baled hay to Crowley for Seth White.

L. P. Allen, who was very ill, is well and is working with Paul Smith's thresher.

William Knower visited Sunday school Sunday.

Mrs. Rowland was ill Sunday.

Finley Edgar of Crowley bought forty-two fence posts of Thaddeus Stevens last week at fourteen cents each.

Johnny Muno received a phone last Monday that his mother was at the hospital for an operation for appendicitis and gallstones. She is reported as doing fine.

Mrs. Davidson and daughters Lillie and Pearl spent Sunday with Mrs. Dillan at Greenwood.

William Edgar of Crowley spent Sunday at Vinentes.

Our Sunday school averages forty-five.

Next Sunday is church day. Come out and hear our new pastor.

Next Saturday is Grange day.

The hop yards here look rather poorly. The arms or stringers are blighted or dried up.

### OAKDALE.

Chas. Graham and his sister, Miss Graham and the Tedrick young people have gone to Newport for a vacation.

Mr. and Mrs. Willis Frink have gone to Ocean Park for an outing.

The threshers are with us once more. George Sellers threshed for Joe Murphy, Roy McDonald, Mr. Cornely, O. E. Dennis, Ben Thompson and Mr. Hepner this week.

The family of John Farley and other Liberty people spent Sunday on the La Creole.

Mr. and Mrs. Arthur Vassell of Portland and Walter Vassell of Dallas spent Sunday at Joe Murphy's.

Miss Gertrude Wilson of Dallas, visited at the Garwood place last week.

Ben Thompson is up and around once more.

Servia is stated to be a "poor wretched little peasant kingdom" not half as big as the state of Illinois and with less people than the city of New York.

### An Everyday Cake

Here is a simple and inexpensive cake that can be varied in many ways with different frostings and icings. It looks a little nicer baked in a tube pan, but will be equally as good baked in a square loaf.

### K C Gold Cake

By Mrs. Janet McKenzie Hill, Editor of the Boston Cooking School Magazine.

1/2 cup butter; 1/2 cup sugar; yolks of 4 eggs, beaten light; 1 cup flour, less 2 level tablespoonfuls; 2 level teaspoonfuls K C Baking Powder; 1/2 cup milk; grated rind of 1 orange.

Sift flour and baking powder together three times; cream butter and sugar, beat yolks of eggs, add these to creamed mixture, and lastly add the moisture and flour alternately, beating batter until smooth. Gold Cake can only be made successfully by beating yolks of eggs, very, very creamy and light lemon colored, using a rotary beater. The rotary beater is the only beater that will do justice to the yolks of eggs. The beating kills all egg taste and improves the texture of the cake.

Cocoanut Frosting

Beat the whites of 2 eggs dry; gradually beat in half a cup of sifted confectioner's sugar and continue the beating until the frosting is smooth, thick and glossy; then beat in grated cocoanut, fresh or prepared, and spread upon the cake. This frosting is made thick by beating rather than by sugar.

Save this recipe. You will want to use it frequently. Or better, send us the colored certificate packed in each 25-cent can of K C Baking Powder and we will mail you "The Cook's Book" containing this and 89 other baking recipes equally good—all by Mrs. Hill, Jacques Mfg. Co., Chicago.

## Some Trite Facts About Dallas In a Nut-Shell

Dallas has two planing mills and wood working factories, also an iron works and machine shop.

Dallas is a trade center for a vast surrounding territory.

Dallas has nine religious organizations, with seven edifices of worship.

Dallas has a modern sewer system, touching all sections of the city.

Dallas has many beautiful and costly homes. And the number is on the increase.

Dallas has an active Commercial club and a Woman's club constantly working for the material interests of the community.

Dallas is the starting point for the hunting and fishing grounds. Deer, grouse, pheasants and quail are here, while an occasional cougar or wildcat is found. Speckled beauties abound in the streams.

Dallas enjoys the reputation of being a clean town, with a good moral atmosphere.

Dallas has a \$15,000 armory, large and well equipped.

Dallas has a sawmill cutting over 15,000,000 feet per annum, and furnishing steady employment to 175 workmen.

Dallas is a ready market at good prices for everything raised on the farm. The local demand is greater than the supply.

Dallas has a volunteer fire department that fights the destroying element like old-timers.

Dallas probably handles more mohair than any other town in the state. Angora goats make money for their owners.

Dallas has two substantial financial institutions, occupying modern brick blocks.

Dallas has large tracts of standing timber tributary to it, dotted here and there with sawmills of the smaller class.

Dallas is picturesquely situated on the LaCreole river, and has a happy and contented population of about 3,000, 90 per cent American.

Dallas has some knockers; but, thank the Lord, they are in the minority.

Dallas has good transportation facilities, both passenger and freight.

Dallas is the county seat of Polk county, and here is a handsome \$40,000 court-house of Oregon stone.

Dallas has a \$50,000 High school building, and two modern ward school buildings.

Dallas has hard-surface streets throughout the business district, and many miles of concrete sidewalks.

Dallas has a gravity water system—pure mountain water from the hills miles away.

Dallas has a packing plant, handling upwards of 3,500,000 pounds of prunes annually.

Dallas' manufacturing institutions distribute approximately \$200,000 annually among its 300 employees.

Dallas is free from malaria, ague or dangerous epidemics. Death finds its victims principally in old age.

Dallas is the home of the Polk county fair.

Dallas has a Southern Pacific machine shop, where about 50 persons are employed.

Dallas has a modern and thoroughly equipped hospital.

Dallas has a \$10,000 public library and reading room.

Dallas has a creamery that takes every available ounce of cream at top prices.

Dallas' rainfall averages 45 inches per annum. No zero weather.

Dallas' public schools are on the accredited list with all state universities.

Dallas has a men's social club occupying well appointed rooms, and this is but one of several similar organizations.

Dallas' section is rapidly developing the dairy industry. There are several registered herds, and more coming.

Dallas has a sportsmen's organization, the Nesmith Rod and Gun club. Dallas has nearly all the fraternal orders extant; few are lacking.

Dallas is supported by people who are making money, and consequently have money to spend. One cannot distinguish the city chap from his country cousin.

Dallas has tributary bottom lands as productive as any in the world, with the exception of those along the Nile.

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