

WANTS BETTER VALUES

TAX COMMISSION MAY INAUGURATE NEW SYSTEM.

Better Plan Proposed for Securing It Contemplates Tour of State by Members.

Plans for obtaining more accurate land values in the counties for equalization purposes are being considered by the state tax commission, and it is barely possible that instead of employing paid investigators this year the members of the commission may secure the values themselves, in cooperation with the residents of the counties, according to State Tax Commissioner Eaton.

Heretofore it has been the practice of the commission to employ investigators, and assign them to districts, each district embracing a number of counties. The method employed has been for these investigators to consult the transfers on file with the county recorders, and then ascertain the value of the land covered by them through investigation. This plan has not proved entirely satisfactory, and it is thought one now under consideration calling for co-operation on the part of the taxpayers of each county in fixing land values, may prove more satisfactory and produce better results.

THE GRANGE

Monmouth, March 22.—The Monmouth Grange is emphasizing the educational feature of grange work. In the early winter they provided for and bore the local expenses of a movable school in agriculture and domestic science given by a corps of eight instructors from the agricultural college.

A section of the state library has been secured and placed at the disposal of the public and a specialist on soils and crops from the extension division of the O. A. C. faculty has also been secured for a week in the community as farm advisor to all who care to make use of his help in any way.

At the March meeting of the Grange, Prof. Scudder, head of the department of agronomy at O. A. C., was present and made a talk on farm management, or why the average farmer does not make more money. He discusses the many factors that enter into farm management, such as size of farm, kind of farming, adaptability of soil for the crops grown, rotation and diversity of crops, and showed that the business of making a farm pay interest on its cost and a good income for the manager is one that requires ability of no mean order.

After talking for an hour to an interested audience, Prof. Scudder gave opportunity for questions and he was kept busy answering and giving information to eager inquirers for another hour. To say that his visit was appreciated does not express it. He was enthusiastically received and all present would be glad to hear him often.

While addresses of such great value are freely provided and are open to all, many farmers seem not to realize it well worth giving up a day or a half day to hear them. However, the Monmouth Grange is not discouraged but will continue to seek for the best available help from outside sources

as well as from general discussions by the wide awake men and women of its membership. The members believe it well worth while to lay down their work and spend a day together each month for social enjoyment and general improvement. The membership runs above the hundred mark and is constantly increasing, there being twelve at the last meeting. P. O. POWELL, Master.

AMONG FARMERS

This is the season of big eggs and M. S. Faulkner's Rhode Island biddy is so far ahead in the egg production. To put a permanent quietus on the cackle of other hens this hen put forth an extra effort Sunday and brought forth an egg that measured 8 1/2 inches the long way around and 7 3/4 the shorter way. It was an egg within an egg, having two well defined shells but only one yolk, with the white between the two shells in addition to that in the inner egg.—Sheridan Sun.

Winter sown oats and vetch around Buell are said to have been badly damaged by the severe weather of last winter. Wheat is reported to be in splendid condition. Minor Rainey of Buell is feeding twenty head of shoats and two nice hogs on Berkshire hog feed without pasture and he expects to market the twenty head in July or August. He pays at the rate of \$40 per ton for the feed and seems fully satisfied with the investment. He also has that nice driving mare with every hair lying just right and the buggy all cleaned, and says when the roads get good the boys will have to trot out their best blood to drive around him.—Sheridan Sun.

OREGON ALMANAC ISSUED.

Advance Copies Show Book Is Fund of Information About State.

Advance copies of the 1915 Oregon almanac have been distributed and 300,000 copies for free distribution will be ready in two weeks and may be obtained by writing to the Oregon State Immigration commission, Commercial club building, Portland. The new almanac has 320 pages devoted to information for homeseekers, settlers and investors. The last edition, that of 1913, had but 144 pages. A resident of Oregon for six years said that he had learned more about the state through reading the almanac for 30 minutes than during his six years of residence.

The almanac was prepared under the supervision of C. C. Chapman, Oregon State Immigration agent, who in turn was assisted by J. W. Brewer, W. L. Crissey, Edward N. Weinbaum and others. It contains statistics on every resource and industry in the state.

That Coast Road.

Under the present arrangements with Tillamook, Polk and Yamhill counties in one judicial district, there would be three terms of the circuit court each year, which is now necessary. When the law goes into effect making Washington and Tillamook counties a judicial district, it will confine this county to two terms of the circuit. There was no need of this change as far as Tillamook county was concerned, and for that reason the law should be referred to the vote of the people. Why create more offices when there is no demand nor need of them? The taxpayers should have something to say about this extra and unnecessary expense. We hope that some organization will be formed to have this bill referred to the people, for as we have just been informed, there is no more need of this judicial district in Washington county than there is in this county. On general principles this bill should be defeated, and we hope the grangers and other organizations will get busy and swat the bill by having it referred.—Tillamook Headlight.

Entertain at Five Hundred.

Mr. and Mrs. A. L. Martin entertained a small party of friends last Friday evening in honor of Mr. and Mrs. J. L. White of Albany, former residents of Dallas. Four tables played five hundred, after which dainty refreshments were served. Those present were, Mr. and Mrs. Chauncey Crider, Mr. and Mrs. Edwin Jacobson, Mr. and Mrs. H. I. Price, Mr. and Mrs. H. H. Bell, Mr. and Mrs. S. B. Taylor, Mr. and Mrs. Sundberg, and Mr. and Mrs. White.

Free Trips to Exposition.

Two Polk county ladies will visit the Panama-Pacific exposition at the expense of The Observer. These free trips to the big show are offered in the subscription contest now barely under way, being only two of the twenty-two prizes. In addition to the free round trip ticket to the fair, the winning contestants will receive \$25 in gold for expense money, besides tickets to the exposition grounds.

LOCAL NEWS.

There should not be procrastination in the matter of renovating the city. The present is the accepted time. Breeding places for flies and other insects should be eliminated forthwith. These pests get an early start with the opening of warm weather, and every day's delay means millions of flies.

Increase your crops with land plaster, best grade, Dallas Warehouse & Manufacturing company, Barham & Son, proprietors.

All White Clover Butter is now put out with coupons, and if consumers will carefully save them, the coupons will assist them in securing a beautiful set of dishes. A sample of these dishes may be seen and further information obtained by calling at the T. S. Townsend Creamery Company's office. 102-4t.

Call on The Polk County Observer for printing of any kind. There's nothing too large, and nothing too small for it to turn out in the latest approved manner. We print everything. And prices are guaranteed to be satisfactory. Let us give you an estimate on your next job of printing.

Order your cabbage plants from W. R. Tapscott, phone Dallas 1143. 92-tf

Farm loans; five years time with optional payments at current rates of interest. Write for information, Oregon Title & Land Credit Co., 209 U. S. National Bank building, Salem, Ore. Gail's famous meals. 5-tf.

Screen doors and window screens, Dallas Warehouse & Manufacturing company, Barham & Son, proprietors. See Van Orsdal and Manston for old line fire insurance—the Queen, Liverpool, London & Globe, company 13. The oldest and best on the coast. 94-tf

Jno. R. Sibley, Lawyer, 610 Mill street. 94-tf

Gail's famous meals. 5-tf.

When you want insurance or surety bonds, call on Prichard.

Or. C. L. Foster, dentist, City Bank building, Dallas. 73-f. Dr. Rempel, Chiropractor, 513 Church Dr. Stone's Heave Drops cures heaves. Price \$1, for sale by all druggists.—Adv. 79-tf

Our Abstract plant is posted to date every morning from Polk County records. Brown-Sibley Abstract Co., Jno. R. Sibley, manager. 94-tf \$206,284.19 in excess of liabilities is the standing of the Oregon Fire Relief association of McMinnville. That doesn't look much as if it was about to "bust," as some would have you believe, does it? A. Snyder is still the agent.

SHERIFF'S SALE.

Under and by virtue of an execution issued out of the Circuit Court of the State of Oregon, for the County of Polk, on the 20th day of March, 1915, upon a decree of foreclosure and sale given and made by said Circuit Court on the 18th day of March, 1915, in favor of plaintiff and defendant, P. S. Wick Co., a corporation, in a suit then pending in said Court, wherein J. M. Farley was plaintiff and L. D. Daniel, Jesse A. Barham and Walter J. Barham, copartners under the firm name of Barham Bros., P. S. Wick Co., a corporation, H. R. Muscott and John Doe were defendants, (Register No. 4597), and to me, the undersigned, Sheriff of said County of Polk, directed, I am commanded to sell, at public auction, in the manner prescribed by law, the following described real property, to-wit:

Lot numbered three (3) in Block numbered two (2) in Levens' Third Addition to Dallas, in Polk County, State of Oregon, together with the tenements, hereditaments and appurtenances thereunto belonging or in any wise appertaining.

Notice is hereby given that on Wednesday, the 21st day of April, 1915, at one o'clock p. m. of said day, at the front door of the County Court House, in the City of Dallas, in Polk County, State of Oregon, I will, in obedience to said execution and order of sale, sell the above-described property, to the highest bidder, for cash, in lawful money of the United States, in the manner prescribed by law. Dated this 20th day of March, 1915. JOHN W. ORR, Sheriff of Polk County, Oregon. OSCAR HAYTER, Attorney for Plaintiff. E. K. PIASECKI, Attorney for P. S. Wick Co. M23-A20

Notice to Contractors.

Notice is hereby given to whom it may concern that bids will be opened by the County Court of Polk County, Oregon, on Thursday, the 8th day of April, 1915, at 2 o'clock p. m., for crushing and putting in the bunkers at Falls City, Oregon, of 3500 yards of rock, more or less, according to specifications on file in the office of the County Judge. Also for hauling and delivering same on county road at points to be designated by the Court. The Court reserves the right to reject any and all bids. J. B. TEAL, County Judge.

SHERIFF'S NOTICE OF SALE IN EXECUTION OF FORECLOSURE

In the Circuit Court of the State of Oregon, for the County of Linn.

Notice is hereby given that by virtue of an execution and order of sale duly issued out of the circuit court of the state of Oregon for Linn county on the first day of March, 1915, and to me directed upon a judgment which was enrolled and docketed in the office of the county clerk of said court on the first day of March, 1915, in a certain suit then pending in said court, wherein Fred Reis was plaintiff, and Frank Whiteaker and Jess Whiteaker, partners doing business under the style and firm name of Whiteaker Bros., were defendants, a judgment was rendered in favor of the above named plaintiff and against the above named defendants, Frank Whiteaker and Jess Whiteaker, partners doing business under the style and firm name of Whiteaker Bros., and against Jess Whiteaker individually, for the sum of One Hundred Sixty-Five (\$165.00) dollars, with interest thereon from the first day of December, 1914, at the rate of six (6) per cent per annum, and the further sum of twenty-five (\$25) dollars attorney's fees, and the further sum of ten and ninety-five one-hundredths (\$10.95) dollars costs, which judgment was enrolled and docketed in the clerk's office of said court on the first day of March, 1915.

And, whereas, it was further ordered and decreed by said court that the following property should be sold by me to satisfy said execution, I will, on Saturday, April 17, 1915, at the hour of one (1) o'clock p. m. of said day, at the west door of the court house, at Dallas, Polk county, Oregon, sell at public auction to the highest bidder for cash in hand, on day of sale, all the right, title and interest and estate which the said defendant, Jess Whiteaker, had and all persons claiming under him, have in or to the hereinafter described premises, and every part thereof. Said property is described as follows:

The Donation Land Claim of William Whiteaker, Not. No. 2270, Claim No. 57, being part of Section 7 in Tp. 8 S. R. 4 W. of Will. Merd., Polk County, Oregon, and Claim No. 67, being part of Sec. 12 in Tp. 8 S. R. 5 W., and being described as follows: Beginning at the Southwest corner of Section 6, Tp. 8 S. R. 4 W. of Will. Mer. and running thence East 48.23 chains; thence South 36.40 chains; thence West 94.75 chains; thence North 7.60 chains; thence East 8.25 chains; thence North 28.80 chains; thence East 38.27 chains, to the place of beginning, all in Polk County, Oregon.

Also, beginning 2.29 chains North and 1.00 chain East of the quarter section post on the line between sections 8 and 17 in Tp. 8 S. R. 4 W. of W. M. in Polk County, Oregon, being at the Northwest corner of Asa Burbank's D. L. C., Not. No. 1658, Claim No. 41, and running thence North 21.50 chains to the Northwest corner of Thomas Burbank's D. L. C.; thence East along the North line of said Thomas Burbank's D. L. C. 9.50 chains; thence North 19.66 chains to the South line of E. C. Dice's D. L. C.; thence East along said line 10.07 chains; thence South 19 degrees East 45.56 chains to the North line of Asa Burbank's said claim; thence West along said line to the place of beginning, containing 91.65 acres, more or less, all in Polk County, Oregon.

Also, beginning at the Northwest corner of the D. L. C. of Asa Burbank in Polk County, Oregon, Not. No. 1658, Claim No. 41, and running thence South along the West line of said claim 27.50 chains; thence East 43.14 chains to the land of Western Oregon R. R. Co., thence North 19 1/2 degrees West with the line of said railroad 29.17 chains to the North line of said claim in the center of the county road; thence West on the North line of said claim 33.77 chains to the place of beginning, said land being situate in Sections 8, 16 and 17, Tp. 8 S. R. 4 W. of the Will. Mer., Polk County, Oregon, and containing 165.75 acres, more or less.

Also, beginning at the Southwest corner of lot 3, in fractional block 3, in Hill's Town of Independence, Polk County, Oregon, and running thence East 86 1/2 feet; thence North 31 feet; thence West 86 1/2 feet; thence South 31 feet to the place of beginning, all in Polk County, Oregon.

Also, beginning 21-6 feet North of the Southeast corner of Lot 2 in Block 2 of Hill's Town of Independence, Polk County, Oregon, and running thence West 148 1/2 feet; thence North 25 feet; thence East 148 1/2 feet; thence South 25 feet to the place of beginning, all in Polk County, Oregon.

Said sale being made subject to redemption in the manner provided by law. Dated this 10th day of March, 1915. JOHN W. ORR, Sheriff for Polk County.

EXECUTORS NOTICE OF FINAL SETTLEMENT.

Notice is hereby given that the undersigned executors of the last Will and Testament of J. D. Kelty, deceased, have filed their final account as said executors in the County Court of Polk County, Oregon, and that said Court has appointed Monday, April 12th, 1915, at 11 o'clock, a. m. of said day as the day and hour for the hearing of objections to said final account and the settlement thereof.

Now, therefore, all persons interested in the estate of said decedent are hereby notified and required to appear at the County Court room at the Court House at Dallas, said County and State, at said time, to then and there show cause, if any there be, why said account should not be settled, allowed and approved, and said estate forever and finally settled and said executors discharged. Dated March 12, 1915. GEORGE L. KELTY, CLYDE KELTY, Executors of the last Will and Testament of J. D. Kelty, deceased. CLARENCE BUTT, Attorney for Estate. M12-A9

EXECUTOR'S NOTICE.

Notice is hereby given that the undersigned by an order of the County Court of Polk County, Oregon, has been appointed as executor of the estate of Almira G. Ellis, deceased. All persons having claims against such estate are required to present them within six months from the date of this notice, with the proper vouchers, to the undersigned at Woodburn, Oregon. Dated this 4th day of March, 1915. JOHN M. POORMAN, Executor of said estate. Mr.5-Mr.26

NOTICE OF GUARDIANSHIP.

To Irene Westfall, Infant Child; Christianna Badders; John C. Westfall and Mary E. Westfall, his wife; Mary F. Westfall; Mary Fraundener and Rudolph Fraundener, her husband; and Helen Westfall; and to all others concerned: You and each of you, are hereby notified that Frank I. Westfall has filed his petition in the County Court of Polk County, Oregon, asking that Mary F. Westfall of Amity, Oregon, be appointed Guardian of the Estate of Irene Westfall, infant child, which estate consists of an interest in real property located in Monmouth, Polk County, Oregon, and said Irene Westfall being a non-resident of the State of Oregon.

You are further notified that by order of Hon. J. B. Teal, Judge of said County Court, Wednesday, the 31st day of March, 1915, at the hour of ten o'clock in the forenoon of said day, has been set as the time, and the County Court room in Dallas, Polk County, Oregon, as the place for hearing said petition, and all persons in interest may attend at said time and place and show cause, if any they have, why a guardian should not be appointed as prayed for in said petition.

This notice is served upon you by order of Hon. J. B. Teal, Judge of the County Court of Polk County, Oregon, made in chambers on the 3rd day of March, 1915, the date of the first publication hereof being Friday, March 5th, 1915, and the date of the last publication being Friday, March 26th, 1915. FRANK I. WESTFALL, Petitioner. WALTER L. TOOZE, JR., Attorney for Petitioner. M.5-M.26

NOTICE.

Notice is hereby given that on March 1, 1915, F. J. Craven, executor of the estate of George M. Gooch, deceased, filed in the County Court of the State of Oregon for Polk County, his resignation and final account as such executor, and that said Court has appointed Monday, the 5th day of April, 1915, at ten o'clock a. m., at the Courtroom of said Court, in the city of Dallas, Oregon, as the time and place for the hearing of the said application to resign and of all objections to said final account and the settlement thereof. On said 5th day of April 1915, at the hour and place above mentioned, said executor will apply to said Court to resign his said trust and for the allowance of his said final account; on or before the day appointed for such hearing and settlement, any person interested in said estate may file his objections thereto. Dated and first published, March 2, 1915. F. J. CRAVEN, Executor aforesaid. OSCAR HAYTER, Attorney. Meh.2-30-5t.

NOTICE TO CREDITORS.

Notice is hereby given that the undersigned has been by the county court of Polk County, Oregon, appointed administrator of the estate of Gerhard J. Quiring, deceased, and has qualified. All persons having claims against said estate are notified to present the same, duly verified as required by law, to the undersigned at the law office of L. D. Brown, Dallas, Oregon, within six months from the date hereof. Dated this February 9th, 1915. JOHN W. QUIRING, Administrator of the estate of Gerhard J. Quiring, deceased. L. D. BROWN, Attorney for the Estate. 98-5t.

NOTICE OF EXECUTOR'S FINAL ACCOUNT AND APPLICATION TO RESIGN.

Notice is hereby given to all whom it may concern that the undersigned, D. L. Keyt, has, on the 16th day of March, 1915, filed in the County Court of Polk County, State of Oregon, in the matter of the estate of E. C. Keyt, deceased, a final account of the doings of said D. L. Keyt as Executor of the Last Will and Testament of said E. C. Keyt, deceased; that said final account and resignation have been, by order of said Court, made the 16th day of March, 1915, set down to be

ing of objections to said final account and the settlement thereof.

Now, therefore, all persons interested in the estate of said decedent are hereby notified and required to appear at the County Court room at the Court House at Dallas, said County and State, at said time, to then and there show cause, if any there be, why said account should not be settled, allowed and approved, and said estate forever and finally settled and said executors discharged. Dated March 12, 1915. GEORGE L. KELTY, CLYDE KELTY, Executors of the last Will and Testament of J. D. Kelty, deceased. CLARENCE BUTT, Attorney for Estate. M12-A9

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heard and passed upon at the court room of said Court at the city of Dallas, in the County of Polk and State of Oregon, on Tuesday, the 20th day of April, 1915, at 9:30 o'clock a. m., at which time and place all persons interested in said final account are notified to appear and present their objections thereto, if any they have; and at which time the undersigned Executor will apply to the said court for leave to resign his office of executor and to have his said resignation accepted; and will ask that his said final account be settled and approved and that he be discharged. Dated and first published the 19th day of March, 1915. D. L. KEYT, Executor of the Last Will and Testament of E. C. Keyt, deceased. Mar.19-Apr.16

EXECUTRIX' NOTICE.

Notice is hereby given that the undersigned has been duly appointed by the County Court of the State of Oregon for the County of Polk, as Executrix of the Last Will and Testament of John Ferguson, deceased, and that she has duly qualified as such Executrix. All persons having claims against the estate of said decedent are hereby notified to present the same, duly verified to me at the home of J. C. Ferguson, about one mile West of Salem on the Wallace road in Polk County, Oregon, within six months from the date of this notice. Dated at Dallas, Oregon, March 16, 1915. MARY FERGUSON, Executrix of the Last Will and Testament of John Ferguson, Dec. 5-5

DR. TOEL

ELECTRO-THERAPIST AND ELECTRO-SURGEON DALLAS, ORE.

FOUR YEARS STUDY AT GERMAN AND SWISS UNIVERSITIES AND THE LARGE HOSPITALS OF LONDON, ENGLAND. OVER THIRTY YEARS EXPERIENCE IN HIS SPECIALTIES. Office: 619 Washington street, one-half block east of the S. P. depot, from 9 a. m. to 12 noon, 2 to 5 p. m., 7 to 8 p. m., Sunday 10 to 1 p. m. Telephone 1303. Specialties: Cancers and Tumors. No knife and loss of blood. No plasters and pain for hours or days. Polypus, Goutre, Piles, Fistula, Diseases of Women, Skin and Nervous Diseases, Neuralgia, Neurasthenia, Gout, Rheumatism, Liver, Stomach, Kidneys, Bladder, Prostate, Asthma, Bronchitis, Catarrh, Dyspepsia, Constipation. Patients from out of the city wishing to consult him must inform him before hand by letter or telephone of the time of arrival of their trains to make sure that they can be seen the same day.

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