

LEGAL NOTICES

Notice to the Electors of the City of Forest Grove

Chapter 323, of the General Laws of the State of Oregon for 1913, provide for a system of registration of electors of the State, and the Act provides for registration in municipalities similar to the City of Forest Grove, as follows:

"In all municipal corporations of this State, whose boundaries are not coterminous with an election precinct or group of precincts, electors shall be registered for elections therein in the manner required by this Act for non-municipal elections, but the duties required by this Act to be performed by county clerks shall in that case be performed by the clerks or city recorders or other officers performing the duties usually performed by such officers, and all electors within any such municipal corporation shall register for municipal elections before such officer. Registration of electors in such last mentioned municipalities for municipal elections shall be distinct from registration for other elections and in addition thereto."

It will therefore be necessary for all electors of the City of Forest Grove to register before the Recorder for the coming city elections. Registration books will be open at the office of the City Recorder on Monday, October 27th, and will remain open until Saturday, December 27th, at five o'clock P. M. of said day.

City Recorder,
M. R. MARKHAM.

Like a man without a wife
Like a grove without a tree
But the biggest fool in life
Drinks no Rocky Mountain Tea,

Fresh apple cider for Thanksgiving pies at Shearer's Confectionery.

WANTED—The PRESS desires to secure a live correspondent in every community in Washington county. Send in your application at once.

Men's work shirts all colors and prices at The Peoples Store Hillsboro. 35tf

K. N. Staehr of the Bazaar is still selling pianos and organs at a great reduction in price in order to make room for his Xmas goods which are arriving daily by the wagon load. Besides a regular \$50 discount on any of the pianos he has in the store the factories allow a \$30 coupon which makes it a total discount of \$80 on every piano sold from store between now and Xmas. Organs are sold \$15 less than regular price. 15tf

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FEATURES OF THE INCOME TAX LAW

Additional Taxes For Incomes Above \$20,000, Increasing Until the Maximum of 6 Per Cent is Reached on the Excess Above \$500,000—Penalties For Failing to Make Reports.

The income tax feature of the new tariff law, made possible by the adoption of an amendment to the federal constitution, marks a new feature in tariff legislation. It is expected to yield an annual revenue exceeding \$100,000,000, which makes possible the reduction of tariff duties.

Under the terms of the new law a tax of 1 per cent will be levied on all incomes in excess of \$3,000 with certain exemptions. The bill provides that there shall be "an additional tax of 1 per cent per annum upon the amount by which the total net income exceeds \$20,000 and does not exceed \$50,000, and 2 per cent per annum upon the amount by which the total net income exceeds \$50,000 and does not exceed \$100,000, 4 per cent per annum upon the amount by which the total net income exceeds \$100,000 and does not exceed \$250,000, 5 per cent per annum upon the amount by which the total net income exceeds \$250,000 and does not exceed \$500,000 and 6 per cent per annum upon the amount by which the total net income exceeds \$500,000."

Individuals to Make Returns.

Every person subject to the income tax must make a report of his income to the collector of internal revenue in the district in which he lives or in which his business is carried on.

In defining what shall be considered income for taxation, the bill says:

"Subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce or sales or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property; also from interest, rent, dividends, securities or the transaction of any lawful business carried on for gain or profit or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise or descent, provided that the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured on life insurance, endowment or annuity contracts upon the return thereof to the insured at the maturity of the term mentioned in the contract or upon surrender of the contract shall not be included as income."

The provisions of the bill for exemptions as finally agreed on are: "There shall be deducted from the amount of the net income of each of said persons, ascertained as provided herein, the sum of \$3,000 plus \$1,000 additional if the person making the return be a married man with a wife living with him and being herself not taxable under the income tax law, or plus the sum of \$1,000 additional if the person making the return be a married woman with a husband living with her and being himself not taxable under the income tax law, but in no event shall this additional exemption of \$1,000 be deducted by both a husband and a wife."

Foreign Residents to Be Taxed.

The bill contains provisions for the taxation of the incomes of citizens residing in foreign countries on incomes derived from property owned or business carried on in the United States. The bill also provides:

"That if any person, corporation, joint stock company, association or insurance company liable to make the return or pay the tax aforesaid shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, such person shall be liable to a penalty of not less than \$20 nor more than \$1,000. Any person or any officer of any corporation required by law to make, render, sign or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor and shall be fined not exceeding \$2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution."

The first tax is to be levied and collected on incomes from March 1, 1913, to Dec. 31, 1913. Thereafter the income shall be computed for calendar years ending with Dec. 31.

The bill also provides that the income of states, territories or political subdivisions shall not be taxed, and there shall be no tax levied on incomes derived by states and municipalities from the operation of public utilities, but this does not exempt the corporation operating the utilities from paying tax on the portion of the income due to the municipality.

THE GRANGE

Conducted by J. W. DARRROW, Chatham, N. Y., Editor of the New York State Grange Review

THE CALL TO DUTY

"Co-operation in Statesmanship" New Work of the Grange.

Secretary Giles of the New York State Grange Believes That the Farmer Has an Important Duty to Perform in Statecraft.

The grange was founded to exploit co-operation. Seeing agriculture diminish and wane led the founders of our Order to establish an organization that by a thorough and hearty co-operation between those of kindred interests might ameliorate many of the adverse conditions that confronted agriculture. On that foundation the grange has grown until it is recognized as a power in the nation. As yet the field of co-operation has been but slightly tilled, and yet the yield in results has justified the effort and shown promise of a most abundant yield when the field shall have received that careful tillage and thorough culture to which it is entitled.

Co-operation in buying has saved thousands of dollars to the farmers of New York state, and yet but a small per cent of the grange members are making use of its good offices. It is but an indication of what it may do and what we fondly hope it will do.

Co-operation in selling farm products has not received so much attention or been the object of so much thought, but is well under way and has a brilliant and successful future before it.

Co-operation in government or statesmanship, either through party policy or public interest, has had but little attention, but it is the promising field of future usefulness. Selfish interests within the parties or between the parties has controlled, and the result in state and nation has not been for the greatest ultimate good of either state or nation. Parties have been divided into factions, and the factions have warred upon each other and forgotten the nation's needs. Appropriations have been made or withheld not for the state's good, but for the possible future effect of party or faction of party. Men have risen to position of leadership within their party who have deliberately sold the state's welfare to maintain their positions of leadership, forgetting the supposedly great principles that held their party together and preferring to be leaders of a defeated party rather than factors in a successful party. True statesmanship ignores these tactics and looks rather to the public good even though another party gets the credit.

In the last presidential contest three principal parties contested for the leadership, and of course but one could win. The winner, while he might not have been your choice or mine, was nevertheless the chosen leader and is entitled to the support and good wishes of every right thinking citizen of any party. President Wilson in his inaugural address used words that proclaimed him the statesman. They were a bid for the highest co-operative support of all. His inaugural address was not a boast of party success or an exploitation of "my policies," but, rather, in modest and unpretentious words, a dedication of self to a great work. In that address he used these words: "I summon all honest men, all patriotic men and all forward looking men to my side, and, God helping me, I will not fail them if they will but counsel and sustain me." This, my friends, is an invitation to you to forget the strife of party supremacy and co-operate with him in the great and important work he has in hand. Surely we all like to be classed in one or the other of these lists. Let us deserve it, then, by a hearty acceptance of his invitation and, in so far as it is in us, demonstrate the power and efficiency of true co-operation in statesmanship.

Oh, that the fact of our country's peril and our country's needs may produce such an impression upon every thoughtful citizen as shall lead to the loftiest action in the use of every power to defeat those who desire to succeed in nothing but subversion of good government! In this magnificent work the farmer has an important part to enact, and the grange, the director of the farmer's thought, should add to its other branches of co-operative effort the co-operation of statesmanship—not to wrest the power from other worthy interests, but to co-operate with them should be our highest motive. What a noble mission to reproduce statecraft and reinstate statesmen!

Farmers, there stands before us an opportunity to become an important factor as saviors and builders of our nation. Shall we not, then, realizing this high prerogative, bend our every effort to the establishing of this highest and noblest type of true co-operation—the co-operation of statesmen—

W. N. GILES.

Buy Kabo corsets at Purdy's store. 15tf

HOW GOOD ROADS INCREASE VALUES

Farm Lands Bring Much Greater Prices.

IMMIGRATION ATTRACTED.

Likewise Good Roads Directly Increase the Demand For Rural Property, and Value Is Ruled by Relation of Demand and Supply.

The direct effect that changing bad roads into good roads has upon land value and the general economic welfare of a community is shown in some concrete illustrations gathered by the United States department of agriculture.

The department has just issued a statement on the subject, based upon a mass of information gathered by the office of public roads, which is making a special study of the economic effect of road improvement in the country. According to data gathered, where good roads replace bad ones the values of farm lands bordering on the roads increase to such an extent that the cost of road improvement is equalized, if not exceeded. The general land values as well as farm values show marked advances with the improvement of roads.

Among the illustrations cited by the department are the following:

In Lee county, Va., a farmer owned 100 acres between Ben Hur and Jonesville, which he offered to sell for \$1,800. In 1908 this road was improved, and, although the farmer fought the improvement, he has since refused \$3,000 for his farm.

In Jackson county, Ala., the people voted a bond issue of \$250,000 for road improvement and improved 24 per cent of the roads. The census of 1900 gives the value of all farm lands in Jackson county at \$4.90 per acre. The census of 1910 places the value of all farm lands in Jackson county at \$9.79 per acre, and the selling price is now from \$15 to \$25 per acre.

As the roads in no way affect soil fertility or quality of the farm, advances are due essentially to the decrease in the cost of hauling produce to market or shipping point. Farms are now regarded as plants for the business of farming, and any reduction in their profits through unnecessarily heavy costs for hauling on bad roads naturally reduces their capitalization into values.

The automobile also has begun to be an important factor in increasing rural values where good roads are introduced.

Immigration is particularly marked where road conditions are favorable. In fact, the figures of the department seem to indicate that good roads indirectly increase the demand for rural property, and the price of farm land, like that of any commodity, is ruled by the relations between demand and supply.

SHOW ROADS OF ALL AGES.

Elaborate Collection of Models to Be Exhibited at Exposition.

One of the most elaborate collections of road models ever displayed will be shown by the United States office of public roads at the Panama-Pacific exposition in 1915. Logan Walter Page, treasurer of the bureau, began preparations for assembling this unique exhibition.

Reproduction of old Roman roads, French roads and all the various types of modern highways will be included in the models. Miniature reproductions of road machinery as well as every other known device used in the building of roads will appear in the exhibit.

For years the bureau has been displaying at various national and international expositions and elsewhere and in its railroad educational cars samples of the work it is doing, but the showing it is preparing to make at the Panama-Pacific exposition will be the most complete yet made.

MAJOR FIXES "ROAD DAYS."

Governor Expects Every Able-bodied Man to Work Aug. 20 and 21.

Through a proclamation Governor Major of Missouri set apart Aug. 20 and 21 as public holidays to be known as "good roads days."

He supplemented the proclamation with a request that every able-bodied man in the rural districts and smaller cities of the state devote those days to work on the public highways. The proclamation asks for a general suspension of business. The women of the state are asked to supply the volunteer workmen with food and encourage them with their presence and good cheer. The commercial clubs, civic organizations and the press are asked to favor the movement and do everything possible to make the two days as fruitful of results as possible.

Purdy's store is not on Main Street, but it pays to walk. 16tf

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