

Result-Getting Classified Department

CLASSIFIED RATES—One cent per word, first insertion; 1/2 cent per word for each insertion thereafter; 30 words or less, 1/2 cent per month. No advertisement inserted for less than 25 cents. All classified ads are cash with order.

COLLIE PUPPIES FOR SALE—Bred from trained cattle dogs. Address A. Albert Eddy, Langlois, Oregon. je21 21

FOR SALE—a number 22 De Lavel separator, capacity 1150 lbs. an hour; guaranteed good as new. Address Jeff C. French Port Orford, Oregon. M241fc

FOR SALE—4-room house on corner lot 132x132; \$100 down, \$10 a month; furnished. Inquire at this office. 2tp

FOR RENT—Furnished hotel. Address Geo. Bennett, Bx. 85, Langlois, Oregon. je21 28 jy5c

FOR SALE—Six cylinder Chalmers auto at \$450. See Geo. P. Laird, Bandon. je211fc

WANTED—Wool at 59c a pound and casaca bark at 6 cents a pound. Oliver Waldvogel, Phone 501X, Bandon. je2814

FOR SALE OR EXCHANGE for Bandon property—4 lots and large well-built bungalow; fireplace, dutch kitchen, porch, grand view, \$1500. Also bargain upimproved land; 30 acres, Box 121, Nehalem, Ore. jy12a

FOR SALE—Good work team, set harness and complete camp wagon. W. A. Harris, 112 E. Second Street, Bandon. je2812p

THESPASS NOTICE
NOTICE is hereby given that trespassing in any form is prohibited on my premises at Two Mile. Chris Richert. J18tt

All persons are hereby warned that hunting and fishing or trespassing in any form is strictly forbidden on the premises known as the McClellan New Lake ranch.

POMEROY & GUERIN,
O19tf. Langlois, Ore.

WANTED—We pay cash for empty gunny sacks.—Dippel & Wolverton. Mr30tf

NOTICE FOR PUBLICATION
08308 (and) 011001

Department of the Interior, U. S. Land Office at Roseburg, Oregon, May 31, 1917.

NOTICE is hereby given that George A. McMullen, of Bandon, Oregon, who, on September 13, 1912, made Homestead entry serial No. 08308, for the W 1/2 SW 1/4 sec. 2 and NW 1/4 NW 1/4 Sec. 11, and also made additional homestead entry serial No. 011001 on May 1, 1917, for the NE 1/4 NE 1/4, Section 10, all in Township 30 S., Range 15 W., Will. Meridian, has filed notice of intention to make three year final proof, to establish claim to the land above described, before I. N. Miller, U. S. Commissioner, at his office at Bandon, Oregon, on the 11th day of July, 1917.

Claimant names as witnesses:
Sidney N. Croft, of Bandon, Ore.
B. R. Taylor, of Bandon, Ore.
James E. Adams, of Bandon, Ore.
George O. Pope, of Bandon, Ore.
W. H. CANON,
Register.

IN THE COUNTY COURT OF THE STATE OF OREGON IN AND FOR THE COUNTY OF COOS.

In the Matter of the Estate of John K. McLeod, Deceased.
NOTICE OF SETTLEMENT OF FINAL ACCOUNT.

NOTICE IS HEREBY GIVEN: That Mary McLeod, Administratrix of the Estate of John K. McLeod, Deceased, has rendered and presented for final settlement and filed in the above entitled Court her account of the administration of said estate, together with a report thereof, and that the Honorable James Watson, Judge of the above entitled Court, did on the 25th day of May, 1917, make an order fixing the 19th day of July, 1917, at the hour of 10 o'clock A. M. as the time, and the County Courthouse at Coquille, Coos County, Oregon, as the place, for hearing said report and the settlement of said account, at which time and place any person interested in said estate may appear and file objections to said final account and contest the same.

Dated May 26th, 1917.
MARY McLEOD,
Administratrix of the Estate of John K. McLeod, Deceased.
Date of first publication May 31, 1917.
Date of last publication July 28, 1917.

IN THE CIRCUIT COURT OF THE STATE OF OREGON IN AND FOR THE COUNTY OF COOS.

Lillie M. Prewett,) SUMMONS
Plaintiff,)
vs.)
Ira C. Zeh and Olive)
Zeh, his wife, and the)
City of Bandon, a Municipal Corporation,)
Defendants.)
To IRA C. ZEH, one of the Defendants above named:
IN THE NAME OF THE STATE OF OREGON, You are hereby re-

quired to appear and answer the complaint of the plaintiff in the above entitled court and cause on or before the last day of the date prescribed in the order for publication of said summons, and that if you fail to appear and answer said complaint on or before said last day of the time prescribed in said order plaintiff will apply to the court for the relief demanded in her complaint aforesaid, and will take judgment against you therefor, a succinct statement of which said relief demanded in said complaint is as follows, to-wit:

Judgment against you and Olive Zeh jointly and severally and against certain mortgaged premises described as follows: All of Lots five (5) and six (6) in Block two (2) Bell View Addition to the City of Bandon, Coos County, Oregon, in the sum of Six Hundred Fifty (\$650.00) Dollars principal, together with interest thereon from and after the 5th day of February, 1917, at the rate of 10 per cent per annum; and for the further sum of One Hundred Twelve and 75-100 (\$112.75) Dollars delinquent taxes paid by plaintiff which had become a lien on said mortgaged premises, and for the further sum of One Hundred (\$100.00) Dollars attorney fees and for the costs and disbursements of this suit, and that a decree be made for the sale of said mortgaged premises by the Sheriff of Coos County according to law and the practice of this court, and that after applying the proceeds of sale of said mortgaged premises for the satisfaction of said judgment, and the overplus, if any there be, be paid into the court to await the further order of this court, and that execution issue against the defendants Ira C. Zeh and Olive Zeh for any deficiency.

Service of this summons is made upon you by publication thereof in the Western World, a weekly newspaper of general circulation in the state of Oregon, published in Bandon, Coos County, Oregon, pursuant to an order of the above entitled court dated on the 19th day of June 1917, authorizing such service upon you by publication in said newspaper once a week for the full period of six weeks pursuant to the laws of Oregon, the date of the first publication being made on the 21st day of June, 1917, and the date of the last publication being made on the 2nd day of August, 1917, and you are hereby notified of the time prescribed in the order for publication of said summons upon you, and on or before the last day of which you must make answer shall begin to run from the day of the first publication thereof.

JOHN S. COKE,
Circuit Judge.
I. N. MILLER,
Attorney for Plaintiff.
je21 28 jy 5 12 19 26 a2

ADMINISTRATRIX'S NOTICE

NOTICE IS HEREBY GIVEN: That the undersigned was duly appointed by the County Court of Coos County, Oregon, as administratrix of the estate of George H. Bethel, deceased, and has duly qualified, and letters issued. Therefore all persons having claims against said estate, are hereby notified to present the same, duly verified at the office of C. R. Wade, in Bandon, Coos County, Oregon, within six months from the date of the last publication of this notice, to-wit: On or before the 21st day of December, 1917.

Dated at Bandon, Oregon, May 24th, 1917.
ELIZABETH BETHEL,
Administratrix.
M24 31 je7 14 21

For Men Women and Children
Young and old find in Foley's Honey and Tar Compound a true friend when suffering from coughs, colds, croup, whooping cough, asthma or hay fever. Mrs. Chas. Reitz, Allens Mills, Pa., writes: "I have used Foley's Honey and Tar for eleven years and would not be without it." When you get FOLEY'S, you get the genuine. Sold everywhere. JY

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by local applications, as they cannot reach the diseased portion of the ear. There is only one way to cure catarrhal deafness, and that is by a constitutional remedy. Catarrhal Deafness is caused by an inflamed condition of the mucous lining of the Eustachian Tube. When this tube is inflamed you have a rumbling sound or imperfect hearing, and when it is entirely closed, Deafness is the result. Unless the inflammation can be reduced and this tube restored to its normal condition, hearing will be destroyed forever. Many cases of deafness are caused by catarrh, which is cured by Hall's Catarrh Cure, which acts thru the blood on the mucous surfaces of the system. We will give One Hundred Dollars for any case of Catarrhal Deafness that cannot be cured by Hall's Catarrh Cure. Circulars free. All Druggists. T.C.
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HOW SHALL WE PAY FOR THE WAR?

A Constructive Criticism on the House Revenue Bill.

LOANS BETTER THAN TAXES

Five Reasons Why Excessive Taxes at the Outset of War Are Disadvantageous—Great Britain Example Worthy of Emulation—How the Taxes Should Be Apportioned.

By EDWIN R. A. SELIGMAN,
McVickar Professor of Political Economy, Columbia University.

On May 23, 1917, the House of Representatives passed an act "to provide revenue to defray war expenses and for other purposes." In the original bill as presented by the Committee of Ways and Means, the additional revenue to be derived was estimated at \$1,810,420,000. The amendment to the bill during the discussion in the House, was expected to yield another \$400,000,000 or \$50,000,000.

In discussing the House bill, two problems arise:

I. How much should be raised by taxation?

II. In what manner should this sum be raised?

I. How Much Should Be Raised by Taxation?

How was the figure of \$1,800,000,000 arrived at? The answer is simple. When the Secretary of the Treasury came to estimate the additional war expenses for the year 1917-18, he calculated that they would amount to some \$6,000,000,000, of which \$3,000,000,000 was to be allotted to the allies, and \$3,000,000,000 was to be utilized for the domestic purposes. Thinking that it would be a fair proposition to divide this latter sum between loans and taxes, he concluded that the amount to be raised by taxes was \$1,800,000,000.

There are two extreme theories, each of which may be dismissed with scant courtesy. The one is that all war expenditures should be defrayed by loans, and the other is that all war expenditures should be defrayed by taxes. Each theory is untenable.

It is indeed true that the burdens of the war should be borne by the present rather than the future generation; but this does not mean that they should be borne by this year's taxation.

Meeting all war expenses by taxation makes the taxpayers in one or two years bear the burden of benefits that ought to be distributed at least over a decade within the same generation.

In the second place, when expenditures approach the gigantic sums of present-day warfare, the tax-only policy would require more than the total surplus of social income. Were this absolutely necessary, the ensuing havoc in the economic life of the community would have to be endured. But where the disasters are so great and at the same time so unnecessary, the tax-only policy may be declared impracticable.

Secretary McAdoo had the right instinct and highly commendable courage in deciding that a substantial portion, at least, of the revenues should be derived from taxation. But when he hit upon the plan of 50-50 per cent, that is, of raising one-half of all domestic war expenditures by taxes, the question arises whether he did not go too far.

The relative proportion of loans to taxes is after all a purely business proposition. Not to rely to a large extent on loans at the outset of a war is a mistake.

Disadvantages of Excessive Taxes.
The disadvantages of excessive taxes at the outset of the war are as follows:

1. Excessive taxes on consumption will cause popular resentment.
2. Excessive taxes on industry will disarrange business, damp enthusiasm and restrict the spirit of enterprise at the very time when the opposite is needed.
3. Excessive taxes on incomes will deplete the surplus available for investments and interfere with the placing of the enormous loans which will be necessary in any event.
4. Excessive taxes on wealth will cause a serious diminution of the incomes which are at present largely drawn upon for the support of educational and philanthropic enterprises. Moreover, these sources of support would be dried up precisely at the time when the need would be greatest.
5. Excessive taxation at the outset of the war will reduce the elasticity available for the increasing demands that are soon to come.

Great Britain's Policy.
Take Great Britain as an example. During the first year of the war she increased taxes only slightly, in order to keep industries going at top notch. During the second year she raised by new taxes only 9 per cent of her war expenditures. During the third year she levied by additional taxes (over and above the pre-war level) only slightly more than 17 per cent of her war expenses.

If we should attempt to do as much in the first year of the war as Great Britain did in the third year it would suffice to raise by taxation \$1,250,000,000. If, in order to be absolutely on the safe side, it seemed advisable to increase the sum to \$1,500,000,000, this should, in our opinion, be the maximum.

In considering the apportionment of the extraordinary burden of taxes in war times certain scientific principles are definitely established:

How Taxes Should Be Apportioned.

(1) The burden of taxes must be spread as far as possible over the whole community so as to cause each individual to share in the sacrifices according to his ability to pay and according to his share in the Government.

(2) Taxes on consumption, which are necessarily borne by the community at large, should be imposed as far as possible on articles of quasi-luxury rather than on those of necessity.

(3) Excises should be imposed as far as possible upon commodities in the hands of the final consumer rather than upon the articles which serve primarily as raw material for further production.

(4) Taxes upon business should be imposed as far as possible upon net earnings rather than upon gross receipts or capital invested.

(5) Taxes upon income which will necessarily be severe should be both differentiated and graduated. That is, there should be a distinction between earned and unearned incomes and there should be a higher rate upon the larger incomes. It is essential, however, not to make the income rate so excessive as to lead to evasion, administrative difficulties, or to the more fundamental objections which have been urged above.

(6) The excess profits which are due to the war constitute the most obvious and reasonable source of revenue during war times. But the principle upon which these war-profit taxes are laid must be equitable in theory and easily calculable in practice.

The Proposed Income Tax.

The additional income tax as passed by the House runs up to a rate of 60 per cent. This is a sum unheard of in the history of civilized society. It must be remembered that it was only after the first year of the war that Great Britain increased her income tax to the maximum of 34 per cent., and that even now in the fourth year of the war the income tax does not exceed 42 1/2 per cent.

It could easily be shown that a tax with rates on moderate incomes substantially less than in Great Britain and on the larger incomes about as high, would yield only slightly less than the \$332,000,000 originally estimated in the House bill.

It is to be hoped that the Senate will reduce the total rate on the highest incomes to 34 per cent, or at most to 40 per cent, and that at the same time it will reduce the rate on the smaller incomes derived from personal or professional earnings.

If the war continues we shall have to depend more and more upon the income tax. By imposing excessive rates now we are not only endangering the future, but are inviting all manner of difficulties which even Great Britain has been able to escape.

Conclusion.
The House bill contains other fundamental defects which may be summed up as follows:

- (1) It pursues an erroneous principle in imposing retroactive taxes.
- (2) It selects an unjust and unworkable criterion for the excess profits tax.
- (3) It proceeds to an unheard-of height in the income tax.
- (4) It imposes unwarranted burdens upon the consumption of the community.
- (5) It is calculated to throw business into confusion by levying taxes on gross receipts instead of upon commodities.
- (6) It fails to make a proper use of stamp taxes.
- (7) It follows an unscientific system in its flat rate on imports.
- (8) It includes a multiplicity of petty and unproductive taxes, the vexatiousness of which is out of all proportion to the revenue they produce.

The fundamental lines on which the House bill should be modified are summed up herewith:

(1) The amount of new taxation should be limited to \$1,250,000,000—or at the outset to \$1,500,000,000. To do more than this would be as unwise as it is unnecessary. To do even this would be to do more than has ever been done by any civilized Government in time of stress.

(2) The excess-profits tax based upon a sound system ought to yield about \$500,000,000.

(3) The income-tax schedule ought to be revised with a lowering of the rates on earned incomes below \$10,000, and with an analogous lowering of the rates on the higher incomes, so as not to exceed 34 per cent. A careful calculation shows that an income tax of this kind would yield some \$400,000,000 additional.

(4) The tax on whisky and tobacco ought to remain approximately as it is, with a yield of about \$230,000,000. These three taxes, together with the stamp tax at even the low rate of the House bill, and with an improved automobile tax, will yield over \$1,250,000,000, which is the amount of money thought desirable.

The above program would be in harmony with an approved scientific system. It will do away with almost all of the complaints that are being urged against the present. It will refrain from taxing the consumption of the poor.

It will throw a far heavier burden upon the rich, but will not go to the extremes of confiscation. It will obviate interference with business and will keep unimpaired the social productivity of the community.

It will establish a just balance between loans and taxes and will not succumb to the danger of approaching either the tax-only policy or the loan-only policy. Above all, it will keep an undisturbed elastic margin, which must be more and more heavily drawn upon as the war proceeds.

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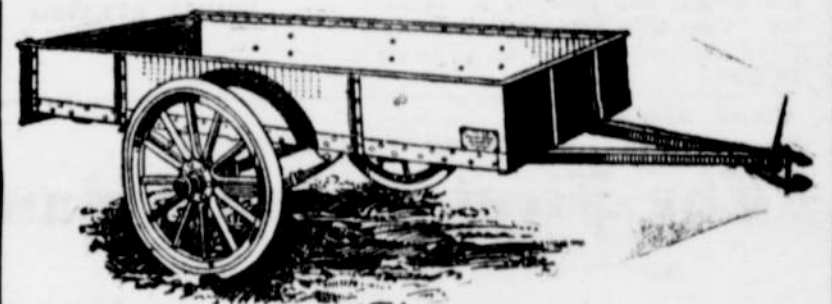
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