

REPUBLICAN TAX IDEALS.

Unless the republicans dig deeper for objections to the income tax they must be held to believe in raising revenue by a poll tax, which would take no account of differences of wealth.

If an income tax is wrong because it discourages the accumulation of property, a tax on real estate is wrong for the same reason. If it is wrong because it is European, the tariff is also wrong, since the most despotic European governments have the highest tariffs. If it is wrong because it encourages perjury, both the tariff and the internal revenue taxes are wrong.

Republican argument on the income tax reduces them to a poll tax, under which every man, rich or poor, would pay a certain sum to maintain government and to provide bounties for special industries. If the federal government requires \$500,000,000 a year and the iron and textile mills ask for \$500,000,000 more, and if there are 20,000,000 able-bodied citizens, each should be taxed \$50. Only by that kind of a tax can the republicans remove the inquisitorial features of taxation and encourage wealth getting. Poor men would be compelled to pay for not having riches—and this, we take it, is the republican theory of encouraging thrift.

In fact, to make taxation highly popular among the governing classes of the North-east, which are the governing classes of the republican party, the exemption should be used to work the other way. All men who have wealth clear of debt above a certain limit—say \$10,000 a year—should be exempt altogether from taxation. This plan would encourage capital and attach the "best" citizens firmly to the government. The man who has no more sense than to spend his earnings on a family or to get sick or to work for wages instead of wrecking railroads or buying up councils and legislatures would pay the penalty of his ignorance. It would be the Spartan theory of teaching the citizen to rob and steal, modernized to suit our industrial age.

A perfect tax, according to republican thinking, would be a poll tax, so levied that the rich would be altogether exempt and the poorest would pay the most. The tariff would not be for revenue at all, but an absolute prohibition of imports for the benefit of campaign contributors. Bounties would be what the interests could pay for.

An ideal republican tax would encourage thrift and be easily collected. How do the people like the plan? St. Louis Republic.

THE IMPROVEMENT CONTINUES.

Another week of improved trade brings the country nearer to its normal condition. In manufacturing the gain seems to have been greater than that of any of the preceding weeks, as Bradstreet reports more than ten establishments opening or resuming business to every one closing down, and adds that probably hundreds of concerns have begun work in the past week or two that have never been mentioned in print.

The calamity howlers are having a hard time of it. They can't get the industries of the country to wait for the final decision of the tariff question. While they wait and while tariff reform is becoming more nearly an accomplished fact the mills are resuming work and the country is gradually throwing off the troubles that have been so disastrous.

The export of sixty mile of wrought iron pipe to one customer in Canada is an exceptionally strong blow at the calamity howlers. Strange how badly men need protection from Canada at home when they can ship to Canada and sell at a profit. It looks as if the railroads and other transportation companies are paying for the privilege of hauling freight instead of charging for it.

LOOKING SOUTHWARD FOR HOMES.

The movement for southern immigration amounts to a great deal more than talk this time. A number of railroads running into the South have decided to run cheap monthly excursions from all points of the West so as to give those who are looking southward for homes a chance to see the attractions of the section for themselves and decide after looking over the ground its advantages and disadvantages.

The fact that these cheap excursions will be given is encouraging in more ways than one. They would not have been undertaken if there had been no demand for them on the part of homeseekers. The railroads saw that the time was propitious for the movement. People from other sections are beginning to look on the South as the land of promise.

A visit to the South will be likely to strengthen these impressions. It is a general idea that the southern people are still full of sectional prejudice and will not accord a friendly reception to immigrants from the north. This idea will be dispelled. We do not believe there is a northern man in the South, who has divested himself of sectionalism, who can say that he has been treated less kindly by the people there because he was not born among them. Of course those who regard the southern people as aliens will make a great mistake in moving South. They are likely to be treated as aliens, and ought to be. Those who come as Americans will find Americans here.

Now, let Florida join in this movement

heart and soul. An honest showing of its possibilities will place this state ahead of any other. There is no need of overdrawn the truth. It is not best, even from a business standpoint, to raise expectations that will end in disappointment. Men have ceased to look for El Dorado. All they want now is a place where hard work will guarantee comfort. — Jacksonville (Fla) Union.

WEALTH SHOULD PAY ITS SHARE.

Western and Southern Senators, reported to the representatives to Wall street influence, but who seek re-election, are unlikely to go on record against the income tax. There is no argument against this measure. If this tax breeds perjury, perjury may be made too expensive for even the rich to indulge in. It is not class legislation because the 2 per cent tax is levied not on the individual but on the income in excess of \$4,000. Is a tax on champagne class legislation? Person accustomed to paying their just proportion of the expenses of government would not object to this measure were it not that its opponents have always been industrious to associate it in the public mind with the unpopular word "inquisitorial." But it is not more inquisitorial than the law requiring the farmers to list their hogs, or the law requiring cigar-makers to account for every ounce of tobacco. In the olden times there was a tax on liveried servant and ostentatious wealth. If large incomes are scarce in the West and South a good deal of this tax will be collected in New England but the section having most tax. A paragraph from a pamphlet by Mr. S. S. King, of Kansas City, is instructive. He says:

"Let us contrast the relative gain in wealth during the last decade of twenty-one producing States like Nebraska, Iowa, Kansas, etc., and of nine wealth-gaining States like Massachusetts, Rhode Island and the other North Atlantic States.

"The twenty-one States contain 985,665 square miles, the nine wealth-gaining States contain only 168,665 square miles—nearly six to one in the factor of land. In 1880 the producing States had \$8,242,922 population and the nine wealth-gaining States only 14,507,407—two to one in the factor of labor. In 1880 the twenty-one had an assessed value of \$6,839,554,628, and the nine \$7,559,928,915—nearly equal in the factor of capital.

"The twenty-one producing States had six times the land to work upon, twice the labor, and nearly the same capital to work with as the nine wealth-gaining States. The twenty-one should have gained ten times as much as the nine, whereas the nine gained double as much as the twenty-one. The former gained only \$1,089,195,637 and the latter gained \$3,054,762,722. In 1880 the twenty-one had 56 per cent of the population, but were able to keep only 23 per cent of the total wealth gain, whereas the nine, having only 23 per cent of the population, were able to save 41 per cent of the total wealth gain."

Facts such as these make themselves hard and will be troublesome if the income tax is defeated by a State already associated in the public mind with a "club of millionaires".

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Both the method and results when Syrup of Figs is taken; it is pleasant and refreshing to the taste, and acts gently yet promptly on the Kidneys, Liver and Bowels, cleanses the system effectually, dispels colds, headaches and fevers and cures habitual constipation. Syrup of Figs is the only remedy of its kind ever produced, pleasing to the taste and acceptable to the stomach, prompt in its action and truly beneficial in its effects, prepared only from the most healthy and agreeable substances, its many excellent qualities commend it to all and have made it the most popular remedy known.

Syrup of Figs is for sale in 50c and \$1 bottles by all leading druggists. Any reliable druggist who may not have it on hand will procure it promptly for any one who wishes to try it. Do not accept any substitute.

CALIFORNIA FIG SYRUP CO.
SAN FRANCISCO, CAL.
LOUISVILLE, KY. NEW YORK, N.Y.

A STOCKHOLDERS MEETING.

Notice is hereby given that the annual meeting of the stockholders of the Albany Building and Loan Association will be held on Friday, Feb. 18, 1904 at the hour of 7:30 p.m. in said day, in the Bank of Oregon building in Albany, Linn County, Oregon, for the purpose of electing nine directors and three auditors to serve for the term of one year next ensuing from said meeting, and until their successors are elected and qualified and to transact such other business as may come before the association.

Bons by order of said association
J. M. DAY, January 19, 1904.
C. H. STRECKT, Secretary.
N. P. PAYNE, Clerk.



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Mrs. Dr. Patterson-Wallace

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CITATION

In the County Court of the State of Oregon for the County of Linn:

In the matter of the estate of P. B. Tucker, Deceased, To Clara E. Bradley, James E. Tucker, Nana E. Tucker, Mary E. Tucker and Ida J. Tucker and to all others known and unknown having any interest in the estate of P. B. Tucker deceased, greetings:

IN THE NAME OF THE STATE OF OREGON, You are hereby cited and required to appear in the County Court of the State of Oregon, for the County of Linn at the court room thereof, at Albany in the county aforesaid, on Monday, the 15th day of March, 1904, at 1 o'clock in the afternoon of that day, then and there to show cause if any you have why a license should not issue to T. J. Pitchford the administrator of the estate of said deceased licensing and directing him to sell the real property belonging to said estate, described as follows, to-wit:

The west half of the northwest quarter of section 17, tp 11 S R 1 E east of the Willamette meridian in Linn County Oregon. The S W 1/4 of the S W 1/4 of section 14. The N W 1/4 of the N W 1/4 of section 23. The N 1/2 of the N E 1/4 of section 22 in tp 5 S R 20 east of the Willamette meridian in Gilliam Co. Oregon.

Done by order of the Hon. J. N. Duncan, Judge of the County Court of the State of Oregon, for the County of Linn, with the seal of said court affixed, this 20th day of January, A. D. 1904.

N. P. PAYNE, Clerk.

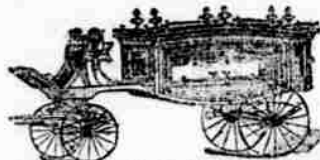
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Will sell all crockery ware and holiday goods at COST. Here are some prices: Lamps, worth 50c for 25 cents; lamps, worth \$2.00 for \$1.00 cups and saucers 25 to 40 cents a set; plates, 40 cents per set. Everything else in proportion.

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NOTICE OF FINAL SETTLEMENT.

NOTICE IS HEREBY GIVEN THAT THE undersigned Executor of the last will and testament of Andrew Robb, deceased, has filed his final account in the estate of Andrew Robb, deceased, in the County Court of Linn County, Oregon, and that the County Court of said Linn County, Oregon, has fixed the 10th day of March, 1904, at 10 o'clock in the forenoon of said day, as the time for the County Court to hear the account of the executor, and for the settlement of said estate. Dated February 25th, 1904.

H. H. HAWLEY, Attorney for Executors.

NOTICE OF FINAL SETTLEMENT

NOTICE IS HEREBY GIVEN THAT THE undersigned administrator of the estate of John G. Graham, deceased, has filed in the office of the clerk of the County Court of Linn County, Oregon, his final account and that said court has appointed the 10th day of March, 1904, at the hour of 10 o'clock a.m. of said day, as the time for hearing objections, if any, to said final account and for the settlement of said estate. Dated this 25th day of February, 1904.

H. H. HAWLEY, Administrator.

DISSOLUTION NOTICE.

The partnership heretofore existing and doing a blacksmithing business under the name of Cramer & Bowman is dissolved by mutual consent this day. All claims due the firm or owing by it will be settled by the old firm at the shop on Second street between Ferry and Washington. Mr. Cramer retires and Mr. Bowman will continue the business. February 1, 1904.

CRAMER & BOWMAN.

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