

THE WEATHER

Weatherman Reals is on a vacation, but F. M. French, his representative here, predicts rain tomorrow.

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GOOD RESOLUTIONS
MARK JAN. 1, 1915

Few of Promises Made For the New Year Are of "Water Wagon" Variety.

MAYOR WILL SERVE PEOPLE
EVEN BETTER THAN BEFORE

Froman Will Hold Open House
in Recorder's Office For His
Stenographers.

Today is the day for good resolutions and according to all tradition, tomorrow is the day for breaking them. Resolutions wholesale are being sworn to in Albany today, but as far as the men in public life are concerned, they are not of the "water wagon" variety, made only to be broken. That there is every likelihood of these promises being kept, is evidenced by the fact that some of the Linn county and Albany officials had to be sounded several times before the could figure out a resolution safe, sane and enduring.

The county court named T. J. Butler as its official mouthpiece, and that commissioner, well known for his strong prohibition opinions, stated solemnly that the members of the court would pledge themselves absolutely to abstain from drinking.

Sheriff Bodine promised that he would collect every cent of taxes, delinquent and otherwise, which he could lay his hands on, and Earl Fisher, county assessor, begged off on the grounds that he had done so well during the past that he didn't need to make a resolution for 1915. Superintendent of Schools Jackson, was out of town, and Mrs. Jackson, who is attending to his office work in his absence would not make a resolution for him.

The chief boosters in Albany were Mayor L. M. Carl, Fire Chief W. A. A. Eastburn and C. H. Stewart, Mr. Carl said: "I greatly appreciate the patience of a forgiving public and the hearty cooperation of my fellow townsmen in our efforts to harmonize the various interests of the community for the welfare of Albany, and therefore resolved to better serve the people than before."

"Resolved: Not to be satisfied with conditions as they are, but to boost for Albany, Linn county, and all Oregon, to help better the condition of my fellowman, thereby making this a more pleasant place to live in," was Fire Chief Eastburn's contribution.

C. H. Stewart, secretary of the Albany commercial club and president of the Willamette valley exposition association, said:

"The great Panama-Pacific Exposition opens in February, and this coast will be visited during the season by thousands of people from the East, and other parts of the world. I am resolved to do everything in my power to assist in putting up at San Francisco the finest exhibit of the products of the famous Willamette valley that has ever been pulled together, so that we can absolutely prove to the tourists that we have the best country on the face of God's green earth, and then, as the tourist passes through Albany, I am resolved to do all that can possibly be done to make him know that the best part of this "best country" is right here in Linn county."

Grant Froman, the decorations of whose office have proved a constant lure to the young men of Albany, delivered himself of the following statement: "I, Grant Froman, recorder of conveyances, resolve to allow all good looking young men to smile at my stenographers."

Willard Marks, retiring county clerk, pondered deeply when asked as to his resolutions for the coming year. "I received so many cigars for Christmas that I can't swear off smoking," he said, "so I guess I'll have to resolve to try to be an example to my youthful son in all other respects."

Rufus Russell, clerk-elect, complained of a paucity of ideas. He was also chary of starting anything he couldn't finish. "The most sensible resolution I know of," he said, "is to resolve never to make any New Year's resolutions to break."

DELINQUENT TAXES IN
LINN ARE \$48,203.07

Small Compared to Other Counties According to Report of Insurance Commission.

That Linn county is among the lowest of the counties of Oregon in the matter of delinquent taxes is evidenced in the report of the accountancy department of the office of Insurance Commissioner Ferguson, in Salem. Jackson county has the high amount of \$267,791.88 delinquent, while Sherman county has but \$7,697.95 of such taxes to be collected. The amount of Linn county's taxes delinquent at the time the examination of the county books was made by the expert accountants was \$48,203.07, considerably larger than the outstanding amounts in Sherman, but small when compared with Jackson and several of the other counties, who have outstanding taxes running around the \$200,000 mark.

The total amount of delinquent taxes in the state with the exception of Multnomah, Cook, and Curry counties from which no reports have as yet been sent in, reaches \$1,874,735.70.

Under the present law taxes upon the 1913 roll became technically delinquent on September 1, 1914, under a decision of the attorney general, a period of 90 days' run after that date before the tax list could be advertised is granted, which would bring the delinquency date up to January 1 before certificates of delinquency can be issued and the rate of interest and penalty attached, when the first half of the taxes have been paid.

The tax delinquencies of the several counties on September 30, according to the statement of the accountancy department, follows:

Baker	\$ 158,917.83
Benton	32,673.64
Clackamas	63,212.62
Clatsop	85,844.68
Columbia	89,225.93
Crook	52,000.67
Douglas	167,812.21
Gilliam	16,297.67
Grant	23,466.04
Harney	34,490.76
Hood River	21,363.65
Jackson	267,791.88
Josephine	107,022.99
Klamath	133,651.39
Lake	33,522.65
Lane	146,245.76
Lincoln	54,778.87
Linn	48,203.07
Malheur	39,419.18
Marion	64,105.81
Morrow	21,149.67
Polk	33,046.93
Sherman	7,697.95
Tillamook	28,304.31
Umatilla	44,870.02
Union	19,304.80
Wasco	41,580.32
Wallowa	23,320.29
Washington	55,035.26
Wheeler	18,718.17
Yamhill	41,706.14
Total	\$1,874,735.70

CITY NEWS

Poinsettia on Exhibition—

Due to the kindness of Miss Flora Mason, the Albany Public library will have on exhibition tomorrow afternoon a poinsettia, the California Christmas flower, in full bloom.

At the Hotels—

Registrations at the Vanden for yesterday and today include: W. E. Ellsworth, J. Shaw, and D. L. Downing, of Portland; Mrs. Lewis Williams, of Mill City; Arthur Williams, of Dallas; and Elmer Russell and Jay Robba, of Elmira. At the Albany are: Harry Duncan, Frank Homes, and Bertie Rath, of Eugene; Carl Berry, M. O. Evans, Jr., and G. D. Horton, of Corvallis; A. M. Davidson, of Sweet Home; W. P. Elmore, of Brownsville; and W. H. Grebe, of Brownsville. At the St. Francis are: W. D. McCarthy, of Baker; and C. H. Smith, of Brownsville.

Transferred to Eugene—

L. L. Bennett, for the last two years collector and salesman for the Pacific Telephone and Telegraph company in Albany, has been transferred to Eugene where he will fill a similar position. Previous to coming to Albany, Mr. Bennett was connected with the Pacific Phone company in Portland.

GERMANS MAKE
MARKED GAINS

New Year's Fighting Appears to Favor the Kaiser's Troops in Western Zone.

FRENCH CLAIM GAIN
IS ONLY FIFTY YARDS

Paris Claims Successes in Verdun Region; Turks Defeated By the Russians.

(By United Press Association)
Berlin, Jan. 1.—The defeat of both the British and French is announced by the German war office. In east Bethune, it is stated, the Kaiser's infantry took the main English trench, making prisoners of its occupants and capturing a number of machine guns. In Argonne it is reported the French are being driven back slowly and that the Germans captured 400 prisoners, six machine guns and four mine

Desperate Fighting.
Paris, Jan. 1.—Bloody fighting is in progress in Alsace, on the heights of the Meuse and in the Champagne region. Elsewhere there is not much stirring, artillery duels are going on in some places but the infantry is inactive on account of the bad weather. It seemed evident that the French intended to follow up their latest successes in Alsace by movements of capital importance.

Germans Make Gains.

Paris, Jan. 1.—German gains in the Argonne region were admitted in the war office report. In some places, it is said they advanced as much as fifty yards. The fighting is described as terrifically violent. As an offset against Gallie's losses in the Argonne the French are reported as driving the Germans slowly backward toward the Northwest Verdun region. Between the North Sea and Rheims a heavy artillery engagement was in progress, it is stated.

Russia Defeating Turks.

Petrograd, Jan. 1.—The fighting between the Russians and Turks in Trans-Caucasia is growing worse. It is admitted that the Turks held Sarkanyash but the trenches in front of the town were taken by the Russians in a desperate bayonet charge. The Turk's losses are said to have been enormous. In Poland, according to the war office, there is a comparative lull while on both sides the troops are being reinforced.

ALBANY FOLKS ATTEND FIRE
FIGHTERS' CELEBRATION

Fire Chief Eastburn, Charley McKee, Ed Horsky and John Glover were among the Albany men who went to Corvallis this afternoon to witness the annual New Year's celebration of the Corvallis fire department. Concerning the demonstration of the Corvallis fire fighters, the Gazette-Times, of yesterday says as follows:

The big fire bell will jingle at exactly 2 o'clock. At that instant every piece of fire apparatus in the city will move. Four hose companies, two truck companies and two chemical companies, with all machinery, and totaling 68 men, will start from the four corners of the city and center at Second and Madison.

There the firemen will engage in the exhibition and competitive drills, carry smoke-choked victims from the Occidental hotel, jump into life nets, and will then engage in races of all sorts. It is to be an afternoon of real sport, with water fights, tug of war, etc.

A half ton of edibles is now at the city hall for serving all who will attend the banquet from 6 to 7:30, to which the public is invited at no cost.

The hall is now a blaze of national colors, fir trees and boughs, and never did present more pleasing appearance. A dance will be given at 8 o'clock, to which all are invited. The fire boys hope for an attendance of 1,000.

ONE NINE ONE FIVE IS
NOT A TELEPHONE NUMBER

It's "Happy New Year," But Jokesters Are Working Phones Overtime.

"Is this one nine one five?" came a query over the telephone this morning.

"No, this is L. E. Blain's residence," came the reply.

"Sure this is one nine one five," came the strange voice again. "You go and look at your calendar. Happy New Year."

The same conversation has probably been pulled off nearly a hundred times today, and practically everyone on whom it is tried fails to realize until reminded, that today is the beginning of the year 1915. The joke is an old one, but according to the Albany jokesters, it never fails.

"Happy New Year," is the universal greeting today and no one's belief in the outcome of 1915 seems at all dampened by the gloomy promises of the weather man.

MILTON A. MILLER OF
LINN, IS A BUSY MAN

As Internal Revenue Collector, He Sends Out 15,000 Letters in One Week.

The Internal Revenue Office is, and has been for the past 12 months, one of the busiest places in the city.

Milton A. Miller assumed the duties of Collector of Internal Revenue on August 16th, 1913. He is a native of Linn county, his parents having been pioneers in 1847. Mr. Miller has been active in public matters, social, education, commercial, industrial and political for 25 years, having served in the legislature for 14 years. During his legislative career Mr. Miller was prominent in matters tending to the raising of the social standard of the commonwealth.

Prior to the passage of the income tax law and the emergency tax law, the internal revenue office collected only the tax on distilled spirits, fermented liquors, tobacco and cigars.

The passage of the income tax law in 1913 increased the duties and responsibilities of the office many fold. The force of the office was increased, but nothing in proportion to the amount of work involved. To say that this law increased the duties and responsibilities of the office four or five times is a very conservative estimate. To become familiar with the working of the different laws, explain to the people and to put it into execution caused almost an unlimited amount of work.

For days and nights the office was flooded with mail, in addition to the great volume of personal attendance and telephone communications relating to the law as affecting the different interests. It has created a great amount of extra book-keeping and other work incidental to the compiling and filing of reports, and increased the correspondence not less than five hundred per cent. Letters and circulars are sent out by the thousands and the replies and inquiries have increased in greater proportion. The office was hardly familiar with income tax law and its intricate workings when congress passed the emergency tax law on October 22, 1914, and this latter law increased the work, including the bookkeeping, correspondence and personal attendances to even a greater extent than the income tax law.

The emergency tax law, in number, affects a great many more people than the income tax law. It must also be borne in mind that this law became operative on November 1st, 1914, and therefore very little time was given in which to prepare for the great amount of work occasioned by its operation, and necessitated the close application of the office force night and day to meet its heavy demands. Nothing, however, was left undone to meet its requirements and in assisting the public in every possible way, so that all who might be affected would be duly appraised of its workings. For instance over 15,000 letters were sent out in one week to parties affected by the law, in addition to the routine work of the office, and the work which these letters entailed.

With the amount of book-keeping, recording, correspondence, etc., oc-

BRITISH WARSHIP
SUNK IN CHANNEL

Submarine Causes Another Big Loss to English Navy; Report Confirmed By London.

ONLY SEVENTY-ONE
SURVIVORS ARE SAVED

Ship Cost Five Million; Number of Dead Is Not Known By War Office.

(By United Press Association)
London, Jan. 1.—The British battleship "Formidable" was sunk in the English channel, admiralty officials announced. The statement said it is uncertain whether she struck a mine or was torpedoed by a submarine. Seventy-one survivors were picked up and it is possible others were saved who had not been reported.

The Formidable was one of the best English 18 knot battle craft. She has been doing coast guard duty and aiding in the fighting off the Belgian coast. Her complement in peace was 781. In war it is probably about 1000. Despite the admiralty's expression of uncertainty, it is the general belief that the work of destruction was done by submarines. In official circles it is said the loss of the ship wasn't a matter of great importance since it is old and somewhat obsolete, but it is admitted the death of the trained officers, and seamen is a serious blow. What other warships accompanied the Formidable at the time of the disaster, wasn't known. The Formidable was built in 1901 at a cost of \$5,000,000.

The British light cruiser picked up 71 men, the admiralty stated later. If any more were saved, it is added, it was by other ships in the vicinity.

MAN TAKES HIS OWN
LIFE IN PORTLAND

(By United Press Association)
Portland, Jan. 1.—The broken and mangled body of an unidentified man, believed to be A. C. Cook, was found at Jefferson street anyon, under the Ford street bridge, from which he had jumped a distance of 126 feet. In his pockets were found an empty envelope addressed to Mrs. A. C. Cook, of San Francisco.

Mrs. A. C. Cook, of San Francisco, collapsed when she was told that a man believed to be her husband leaped to death from a bridge in Portland. She refused to say whether her husband was in Portland, but it is learned from a friend of the family that he has been engaged in publicity business here.

Rev. Blair went out to Pirtle this morning to see the Henry Stewart herd of Jerseys, and perhaps add to his dairy stock.

Mr. and Mrs. S. S. Train went to Corvallis this forenoon to eat New Year's turkey at the home of their daughter, Mrs. Arlene Dolan, and family.

Leslie Palmer and family left this forenoon for Verdure to spend the New Year's day with relatives.

occasioned by this new law, it is only fair to presume that the work increased five or six times making the increased duties of the office some 10 or 12 times greater than when Mr. Miller assumed charge. It might be mentioned here that the force in 1909 consisted of 10 and it now consists of 22 and it can therefore be readily seen that the force has not been, increased in any way proportionate to the amount of work involved.

Since Mr. Miller's inauguration as collector of internal revenue for the state of Oregon, his office has been examined three times by an expert inspector from Washington, D. C., and in each case a rating of No. 1 has been given with complimentary remarks with regard to the administration of the office and the able and systematic manner with which the duties and responsibilities have been discharged.

HUNDRED COUPLES DANCE
OLD YEAR OUT AT ARMORY

Festivities of Varied Sorts Mark Advent of the Infant 1915.

"Is this the night you throw tin cans?" inquired an Albany youngster innocently last night. The boy was assured that he was correct and departed to spread the glad news among his playmates. That is the way young America in Albany heralded the coming of the new and the departure of the old, and for them the night was a second hallow'en. Some remarkably decorated windows were seen about Albany this morning as some of the evidences of the midnight pranks played by the youngsters.

The Alpha Omega dance proved the center of attraction for those who had been graduated from knee trousers and short skirts. The armory was artistically decorated, tiny balls of cotton hung from the rafters giving the appearance of a snowstorm. Henderson's orchestra was imported from Eugene for the occasion, and approximately one hundred couples were on the floor from the time the dance started at nine o'clock until it closed shortly before one this morning. As the clock in the courthouse tower tolled the hour of midnight, a general clamor ensued among the dancers and for a short time the music of the orchestra was drowned by the noise of the voices.

All over town, whistles blew, bells rang and the new year was given an enthusiastic welcome, although some of the guests in the armory had to be told that it was January first before they realized the meaning of the clamor.

The K. P. smoker was well attended and members of Laurel lodge number seven who were not at the dance made a burst offering of tobacco to the infant 1915. The evening was spent with games and music.

The Midnight New Year's matinee put on at the Albany theater failed to draw as well as had been expected, but the regular performance put on earlier in the evening brought a good crowd, and the excellent bill secured was heartily appreciated. An afternoon matinee is being put on this afternoon, and this evening the same bill will be repeated.

Watch parties were held at several of the Albany churches last night, and today special New Year's services were held.

Miss Hazel Smith went to Salem this morning to spend the day.

Maurice Hyde, of Portland, spent last night in Albany and returned to his home this morning.

Harry Devereaux, of Eugene, was in Albany last night and returned home early this morning.

Miss Martin, of Corvallis, was in Albany last night attending the Alpha Omega dance.

Miss Melissa Martin, of Corvallis, formerly of this city, returned home this forenoon after a visit here.

PERSONAL MENTION

J. A. Taylor, of Grant county, was in town this morning on his way to Mill City where he will visit with friends.

J. A. Shaw and wife went to Mill City this morning for a short stay there with friends.

Miss McClane went to Lyons this morning.

S. Jepson, of Mill City, who has been visiting recently in Portland, passed through Albany this morning on his way home.

Miss Lulu West went to Scio this morning to spend a few days in that vicinity visiting with friends.

Mrs. Paul Barke, returned to her home in Lebanon this morning after a visit spent in Roseburg, stopping off on the way in Albany.

Mrs. George Gansle, of near Halsey, passed through town this morning en route to Kingston, where she will visit friends for a few days.

Mrs. Nellie Watkins, of Clatsop county, was in town this morning on her way to Jefferson to spend the week end.

C. H. Ray went to Oregon City this morning on business.

Ralph Thom took the train for Lebanon last night and is visiting in that city today.

BANKERS PREDICT
PROSPEROUS YEAR

Financiers of Albany Believe Reaction Is Due From Business Depression.

BUMPER CROPS AND HIGH
PRICES WILL HAVE EFFECT

Progress Made in 1914 Real;
Fair Will Stimulate Business on the Coast.

Financial conditions in Oregon will show a marked change for the better during the new year according to prognostications made by Albany bankers today. The causes which are responsible for the prophesied increase in business and financial activity are generally conceded to be a reaction from abnormal depression of the year just past together with increased activity in manufacturing, and the bumper crops of 1914 which are bringing record breaking prices due to the European war.

O. A. Archibald, cashier of the First National bank, looks to an unusually prosperous year. "I think there will be a good improvement over what we have had recently," he said. "We are getting good prices for our products, and there is a marked tendency for our manufacturing business to pick up. The Panama-Pacific exposition will draw a class of travel that up to this time has usually gone to Europe. Now the European war makes 'See America First' the slogan. The railroads are making preparation for an enormous traffic and this is a pretty good index of what may be expected."

"Another thing, the people have been retrenching for some time, and any progress that has been made, is real. It has not been done with the idea of making a showing, but because such progress was necessary. All in all, I think we should have no fears for 1915."

J. C. Irvine, of the Albany Savings Bank is optimistic concerning the outlook for 1915. "He says: 'I don't look for any immediate change from present conditions, for prosperity doesn't come in a flash. In a few months, however, I firmly believe that we will have real prosperity. It will be much better than last year, I think.'"

"It looks good to me," E. D. Cusick remarked when asked as to his opinion concerning financial transactions for the new year. "The factories in the East, according to the information I have received, are working full blast, and this cannot do otherwise than have a big effect on conditions on the coast. We have harvested a bumper crop and the prices for our grain are extraordinarily high. I believe that 1915 will be a big contrast to the year which we have just passed through."

William Bain, who for the last six and one-half years has been identified with the banking business in Albany, held to the same opinion as that which bankers throughout the northwest are holding in regard to business conditions. "A reaction is due from the depression of 1915," he said, "and I think that 1915 is the time when this reaction will begin. The various branches of industry are becoming more and more active, and things are on the move. I look to a prosperous new year."

WASHINGTON OFFICIALS
STUDY AMERICAN PROTEST

(By United Press Association)
Washington, Jan. 1.—Officials, diplomats and citizens alike were studying the text of the American protest to Great Britain against interference with shipping. Cables were kept busy carrying reports to foreign diplomats here to their respective governments. The state department was swamped with requests for copies of the document. The state department announced it will soon publish a complete list of American vessels detained, and searched by British warships. It is reported the list comprised about forty vessels.