

Drastic Tax Laws May Follow Hughes' Opinion

United Press Service
WASHINGTON, D. C., Jan. 10.—What is a tax? Here is a little essay on taxation by Justice Charles E. Hughes of the United States supreme court. He delivered it recently from the bench in a small case in Missouri: Houck vs. Little River Drainage district. It appears to open the way for the enactment of more drastic state taxation laws by states than have hitherto been held constitutional.

"A tax is an enforced contribution for the payment of public expenses. It is laid by some rule of apportionment, according to which the persons or property taxed share the public burden, and whether taxation operates upon all within the state, or upon those of a given class or locality, its essential nature is the same. The power of segregation for taxing purposes has everyday illustration in the experiences of local communities, the members of which, by reason of their membership, or the owners of property within the bounds of their political subdivision, are compelled to bear the burdens both of the successes and failures of local administration. When local improvement may be deemed to result in special benefits, a further classification may be made and special assessments imposed accordingly, but even in such cases there is no requirement of the federal constitution that for every payment there must be an equal benefit. The state in its discretion may lay such assessments in proportion to position, frontage, area, market value or to benefits estimated by commissioners. And as we have said, unless the exaction is a flagrant abuse, and by reason of its arbitrary character is mere confiscation of property, it cannot be maintained that the state has exceeded its taxing power."

British Troops Bathing at Salonika, Greece



This is just a little scene from the British camp at Salonika, Greece, where the allies await the rush of the Bulgarians and Germans. This bathing scene does not mean that it is warm there. In fact, the weather is cold, but the Britisher, even Tommy Atkins, must have his "tub."

Symptoms of Rabies in Dogs and Other Animals

(Continued from Page 1)

mal acts as though it had a foreign body in its throat, and persons are frequently inoculated in attempting to remove an imaginary bone.

The symptoms in all other animals are somewhat similar. Some animals strike; others butt. Rabid horses strike with their front feet, while others bite. Rabid cows usually butt; and a cat with rabies is more vicious than any other animal. When partially paralyzed, it will crawl along and viciously bite at anything that moves. One killed by a police officer in the city of Portland had attempted

to bite all the members of the family, and was biting and scratching the bricks in the fireplace at the time it was killed. The question is often asked:

"How long will a dog with rabies live?"

The period usually varies from forty-eight hours to eight or nine days, and any dog living after a period of ten days, you can be assured did not suffer from the disease. The average length of time in all the animals that have developed the disease here has varied from three to five days after the first symptoms appeared.

Life insurance gives you a feeling of security. See Chilcote. 11-17

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LEGAL NOTICES

Notice

Notice is hereby given that a certain chattel mortgage executed and delivered by J. Y. Johnson and J. V. Corkery, mortgagors, to P. C. Carlson, mortgagee, the said mortgage, P. C. Carlson, did, on the 6th day of October, 1915, sell and assign said mortgage to Elmer W. Curfman and Anna M. Curfman. Said mortgage was filed for record in the office of the county clerk, Klamath county, Oregon, on the 9th day of June, 1915, in Book 4, at page 7, of Chattel Mortgage Records, and that said assignment of chattel mortgage was also recorded in the Chattel Mortgage Records of Klamath county, Oregon, on the 6th day of October, 1915, in Book 4, at page 166, of Chattel Mortgage Records, will be foreclosed by a sale of the chattel mortgage property in such mortgage mentioned and described, at the front door of the court house in the city of Klamath Falls, county of Klamath and State of Oregon, at the hours of 2 o'clock p. m., on the 25th

day of January, 1916, to satisfy the amount due upon said mortgage on the day of sale. The chattel property which is described in said chattel mortgage, and which will be sold to satisfy the same, are described as follows:

- One (1) 3 1/2-inch Schuttler wagon, with dump box complete.
 - One (1) 3 1/2-inch Weber Wagon, with dump box complete.
 - One (1) bay gelding named "Dick," branded "WP" on left hip.
- There will be due on the notes secured by said chattel mortgage at the date of sale, the sum of six hundred sixteen and 65-100 (\$166.65) dollars.
- Dated this 10th day of January, 1916.
- L. L. LOW,
Agent for Elmer W. Curfman and Anna M. Curfman. 10-17-34

SUMMONS (Equity No. 746)

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

R. S. Moore, Plaintiff,

vs.

Wiley B. Allen Co. or Wiley B. Allen and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, Defendants.

and any other person or persons who To Wiley B. Allen Co. or Wiley B. Allen and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, the above named Defendants.

In the name of the state of Oregon: You and each of you are hereby summoned and required to appear and answer the complaint filed herein against you by R. S. Moore, who is the holder of Certificate of Delinquency No. 675, dated December 1, 1915, for the sum of six dollars and ninety-five

cents upon the southeast quarter of southeast quarter of section thirty-six (36), in township thirty-eight (38) south, range eight (8) east of the Willamette Meridian, issued for the delinquent taxes upon said premises for the year 1909, and who is the holder of Certificate of Delinquency No. 130, dated November 20, 1911, for the sum of nine dollars and thirty-two cents, issued for the delinquent taxes upon said premises for the year 1910, and who is the holder of Klamath County Oregon, Tax Receipt No. 3788, dated October 23, 1912, for the sum of five dollars and twenty-three cents issued for the delinquent taxes upon said property for the year 1911, and who is the holder of Klamath County, Oregon, Tax Receipt No. 4421, dated October 6, 1913, for the sum of five dollars and ninety-six cents, issued for the delinquent taxes upon said premises for the year 1912, and who is the holder of Klamath County, Oregon, Tax Receipt No. 5412, dated October 7, 1915, for the sum of nine dollars and sixty-four cents, issued for the delinquent taxes upon said premises for the year 1914; said certificates of delinquency and said tax receipts all bearing interest at the rate of 15 per cent per annum from the respective dates of their issue.

And you and each of you will take notice that if you fail to appear within sixty days after the date of the first publication of this summons, exclusive of the day of said first publication, and defend the action or pay the amounts due to plaintiff, the plaintiff will apply to the above entitled court for a decree foreclosing the liens against the property above described and mentioned in said certificates of delinquency and said tax receipts and for judgment against you for the said sums herein named, together with accrued interest thereon and for his costs and disbursements herein.

This summons is published by order of the above entitled court, dated the 22d day of December, A. D. 1915, and the date of the first publication of this summons is the 24th day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff, who resides at Klamath Falls, Oregon, upon whom all process and papers in this proceeding may be served.

24-31-7-14-21-28-4

SUMMONS (Equity No. 537)

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

J. G. Patterson, Plaintiff,

vs.

Riley Woods, Defendant.

To Riley Woods, the above named defendant.

In the name of the State of Oregon, you are hereby summoned and required to appear and answer the complaint filed in the above entitled action within six weeks after the first publication of this summons in the Evening Herald newspaper.

And you will take notice that if you fail to appear and answer or otherwise plead within said time, the plaintiff, for want thereof, will take judgment against you for the sum of \$500, with interest from the 28th day of January, A. D. 1915, at the rate of 7 per cent per annum, and for the further sum of \$100 attorney's fees and for his costs and disbursements herein.

And will apply to the court for an order directing that the real property attached in this action, to wit, the east half of the southeast quarter of section ten (10), the west half of the southwest quarter of section eleven (11), township thirty-seven (37) south, range eleven and one-half (11 1/2) east, and the southeast quarter of the northeast quarter and the east half of the southwest quarter of section thirty-three (33), township thirty-eight (38) south, range eleven and one-half (11 1/2) east, all east of the Willamette Meridian in Klamath county, Oregon,

be sold by the sheriff of Klamath county under order of this court in the manner provided by law.

This summons is published pursuant to an order of the above entitled court made on the 24 day of December, A. D. 1915, and the first publication thereof is made in the Evening Herald on the 3rd day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff.

3-10-17-24-31-7-14

SUMMONS (Equity No. 747)

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

R. S. Moore, Plaintiff,

vs.

Belle Hoover or L. L. Hoover or Belle Hoover and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, Defendants.

To Belle L. Hoover or L. L. Hoover or

Belle Hoover and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, the Above Named Defendants.

In the name of the state of Oregon: You and each of you are hereby summoned and required to appear and answer the complaint filed herein against you by R. S. Moore, who is the holder of Certificate of Delinquency No. 676, dated December 1st, 1915, for the sum of thirty-two dollars and eighty-one cents upon the north half of the northeast quarter and the southwest quarter of the northeast quarter, and the northwest quarter of the southeast quarter of section thirty-two (32) in township thirty-four (34) south, range fourteen (14) east of the Willamette Meridian, issued for the delinquent taxes upon said premises for the year 1909, and who is the holder of Certificate of Delinquency No. 232, dated October 23, 1912, for the sum of thirty-five dollars and seventy-three cents, issued for the delinquent taxes upon said premises for the year 1911, and who is also the holder of Klamath county, Oregon, Tax Receipt No. 4423, dated October 6, 1913, for the sum of thirty-two dollars and ninety-five cents, issued for the delinquent taxes upon said premises for the year 1912, and who is also the holder of Klamath county, Oregon, Tax Receipt No. 4448, dated October 30, 1914, for the sum of thirty-five dollars and ninety-eight cents, and who is also the holder of Oregon State Board Forestry Receipts for Fire Patrol Levy No. 10, dated October 30, 1914, for the sum of two dollars and forty cents, both issued for the delinquent taxes upon said premises for the year 1913, and who is the holder of Klamath county, Oregon, Tax Receipt No. 5412, dated October 7, 1915, for the sum of thirty-five dollars and eighty-one cents, issued for the delinquent taxes upon said premises for the year 1914, said certificates of delinquency and said tax receipts all bearing interest at the rate of 15 per cent per annum from the respective dates of their issue.

And you and each of you will take notice that if you fail to appear within sixty days after the date of the first publication of this summons, exclusive of the day of said first publication, and defend the action or pay the amounts due to plaintiff, the plaintiff will apply to the above entitled court for a decree foreclosing the liens against the property above described and mentioned in said certificates of delinquency and said tax receipts and for judgment against you for the said sums herein named, together with accrued interest thereon and for his costs and disbursements herein.

This summons is published by order of the above entitled court, dated the 8th day of December, A. D. 1915, and the date of the first publication of this summons is the 13th day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff, who resides at Klamath Falls, Oregon, upon whom all process and papers in this proceeding may be served.

13-20-27-3-10-17-34

SUMMONS (Equity No. 745)

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

R. S. Moore, Plaintiff,

vs.

Fred Maulbetzch or F. M. Maulbetzch, and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, Defendants.

In the name of the state of Oregon, you and each of you are hereby summoned to appear and answer the complaint filed herein against you by R. S. Moore, who is the holder of Certificate of Delinquency No. 675, dated December 1st, 1915, for the sum of four dollars and fifty-five cents upon the south half of the southwest quarter of the northwest quarter of section thirty-five (35), in township thirty-eight (38) south, range eight (8), east of the Willamette Meridian, issued for the delinquent taxes upon said premises for the year 1909, and who is the holder of Certificate of Delinquency No. 253, dated December 21st, 1912, for the sum of five dollars and eighty-one cents (\$5.81), issued for the delinquent taxes upon said premises for the year 1911, and who is the holder of Klamath County, Oregon, Tax Receipt No. 4, dated October 6th, 1913, for the sum of six dollars and thirty-five cents (\$6.35), issued for the delinquent taxes upon said premises for the year 1912, and who is the holder of Klamath County, Oregon, Tax Receipt No. 4449, dated October 6, 1913, for the sum of twenty-seven dollars and thirty-seven cents, issued for the delinquent taxes upon said premises for the year 1913, and who is the holder of Klamath county, Oregon, Tax Receipt No. 4416, dated October 7, 1915, for the sum of twenty-six dollars and forty-five cents, issued for the delinquent taxes upon said premises for the year 1914; said certificates of delinquency and said tax receipts all bearing interest at the rate of 15 per cent per annum from the respective dates of their issue.

And you and each of you will take notice that if you fail to appear within sixty days after the date of the first publication of this summons, exclusive of the day of said first publication, and defend the action or pay the amounts due to plaintiff, the plaintiff will apply to the above entitled court for a decree foreclosing the liens against the property above described and mentioned in said certificates of delinquency and said tax receipts and for judgment against you for the said sums herein named together with accrued interest thereon and for his costs and disbursements herein.

This summons is published by order of the above entitled court, dated the 8th day of December, A. D. 1915, and the date of the first publication of this summons is the 13th day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff, who resides at Klamath Falls, Oregon, upon whom all process and papers in this proceeding may be served.

for the year 1913, and who is the holder of Klamath County, Oregon, Tax Receipt No. 5,409, dated October 7th, 1915, for the sum of six dollars and forty-three cents (\$6.43), issued for the delinquent taxes upon said premises for the year 1914, said certificates of delinquency and said tax receipts all bearing interest at the rate of 15 per cent per annum from the respective dates of their issue.

And you and each of you will take notice that if you fail to appear within sixty days after the date of the first publication of this summons, exclusive of the day of said first publication, and defend the action or pay the amounts due to plaintiff, the plaintiff will apply to the above entitled court for a decree foreclosing the liens against the property above described and mentioned in said certificates of delinquency and said tax receipts and for judgment against you for the said sums herein named together with accrued interest thereon and for his costs and disbursements herein.

This summons is published by order of the above entitled court, dated the 8th day of December, A. D. 1915, and the date of the first publication of this summons is the 13th day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff who resides at Klamath Falls, Oregon, upon whom all process and papers in this proceeding may be served.

13-20-27-3-10-17-34

SUMMONS (Equity No. 748)

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

R. S. Moore, Plaintiff,

vs.

Sanford Halstead or S. F. Halstead or S. F. Halstead or S. S. Halstead and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described, Defendants.

To Sanford Halstead or S. F. Halstead or S. F. Halstead or S. S. Halstead and any other person or persons who may have some interest in or a lien or claim upon the property hereinafter described: The above named Defendants.

In the name of the state of Oregon: You and each of you are hereby summoned and required to appear and answer the complaint filed herein against you by R. S. Moore, who is the holder of Certificate of Delinquency No. 674, dated December 1, 1915, for the sum of twenty-seven dollars and seven cents, upon the north half of the northwest quarter of section four (4), in township thirty-three (33) south, range seven and one-half (7 1/2) east of the Willamette Meridian, issued for the delinquent taxes upon said premises for the year 1909, and who is the holder of Klamath county, Oregon, Tax Receipt No. 4102, dated December 1, 1915, for the sum of twenty-four dollars and thirty-three cents, issued for the delinquent taxes upon said premises for the year 1910, and who is the holder of Certificate of Delinquency No. 256, dated December 21, 1912, for the sum of twenty-one dollars and thirty-seven cents, issued for the delinquent taxes upon said premises for the year 1911, and who is the holder of Klamath county, Oregon, Tax Receipt No. 4439, dated October 6, 1913, for the sum of twenty-seven dollars and thirty-seven cents, issued for the delinquent taxes upon said premises for the year 1912, and who is the holder of Klamath county, Oregon, Tax Receipt No. 4416, dated October 7, 1915, for the sum of twenty-six dollars and forty-five cents, issued for the delinquent taxes upon said premises for the year 1914; said certificates of delinquency and said tax receipts all bearing interest at the rate of 15 per cent per annum from the respective dates of their issue.

And you and each of you will take notice that if you fail to appear within sixty days after the date of the first publication of this summons, exclusive of the day of said first publication, and defend the action or pay the amounts due to plaintiff, the plaintiff will apply to the above entitled court for a decree foreclosing the liens against the property above described and mentioned in said certificates of delinquency and said tax receipts and for judgment against you for the said sums herein named together with accrued interest thereon and for his costs and disbursements herein.

This summons is published by order of the above entitled court, dated the 8th day of December, A. D. 1915, and the date of the first publication of this summons is the 13th day of December, A. D. 1915.

CHARLES J. FERGUSON, Attorney for Plaintiff, who resides at Klamath Falls, Oregon, upon whom all process and papers in this proceeding may be served.

13-20-27-3-10-17-34

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TEUTONS EXPECT BIG OFFENSIVE BY THE ALLIES

DRIVE EXPECTED EARLY THIS SPRING

Hungarian Officials, However, Say This Will Meet With Defeat, Pointing Out the Secure Teutonic Holds on Dominating Positions—Balkan Campaign Said to Be Connecting Link in Central Chain.

By CARL W. ACKERMAN (United Press Staff Correspondent)

BUDAPEST, Jan. 5.—(Delayed by censor)—A great offensive by the allies on all fronts in the spring is expected by the Teutons. Hungarian officials, however, are certain that the movement will meet defeat.

"The allies fail to take into account our military positions, however," said Count Andrássy to the United Press. "We are situated so that we can help each other. We can send men and resources to any front at any time. We can concentrate; something that the enemy can not. This makes our victory certain, because it over-balances our opponents' resources."

Contrary to Berlin opinion, the Hungarians believe there will be no early peace.

"I think it will be a long, long war," continued the count. "There is no chance of peace in sight at present. We could make peace next week, but the allies do not desire it; they are not yet convinced of our superiority. But the world is becoming hysterical. Even neutral nations are impatient. It is a shame for humanity that we can't make peace now."

The count expressed admiration for the manner in which King Constantine has handled the Greek situation. "He will keep his nation neutral and save her from the disaster that wrecked Belgium and Serbia," said the count. "Greece will increase her territory without sacrificing men and money, and without risking her future. No one can say that King Constantine is traitorous."

He predicted success for Teuton arms in Mesopotamia. "I see that the English were forced to withdraw from Bagdad," he continued. "And when the Turks bring up reinforcements, the British will lose what they now hold of Mesopotamia, and presently the Suez canal will be in danger."

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