

# COHN'S & CO.'S Big Stock of SUMMER GOODS! have Arrived.

We are showing the Largest and Finest Stock of SHIRT WAISTS ever shown in the city. Call and ask to see them. They are beauties.  
New colorings in NECK and FANCY RIBBONS.  
The Newest Creations in LADIES' BELTS.  
SILK VEILS—just the latest fads.  
MERCERIZED LAWNS and DIMITIES in wastings in every imaginable style and pattern. Over 50 pieces to choose from.  
Our elegant new stock of BLACK DRESS GOODS is receiving great praise from the ladies. A grand new stock of the latest varieties in LACES and EMBROIDERIES. The latest things in NECK WEAR we are showing.  
In our new stock of MEN'S HATS there is no one showing as late styles as we are.  
Our big stock of both LADIES' and GENT'S SHOES are the finest and most up-to-date goods we ever carried.  
Don't forget that our spring stock of CLOTHING has also just arrived.  
An endless variety of the prettiest SHIRTS you ever saw.  
We are the King Pins on GROCERIES. Our prices are the lowest.  
Yosemite Coffee reduced to 10 cents a package.

## WASHINGTON Shoes for Men & Boys.

Nobby and up-to-date.  
They are reliable in every respect.  
Guaranteed to give satisfactory wear.  
For sale by  
**MILLS & FINLEY.**

## The Tillamook Headlight.

Fred C. Baker, Publisher.  
RATES OF SUBSCRIPTION.  
(STRICTLY IN ADVANCE.)  
One year..... 1.50  
Six months..... 75  
Three months..... 50

### More Local Enterprise Wanted.

The interview of Mr. F. L. Gunn, of Nehalem, in the Evening Telegram, and which we give in this issue, is only another object lesson to prove what the HEADLIGHT has advocated quite frequently of late, that the business men of Tillamook City should own and operate a tug and freight steamer. Mr. Gunn came to this county to manufacture lumber, and for the want of a little enterprise on the part of the home people, Mr. Gunn is fairly up against it, as was Mr. Davis when he ran the Pacific saw mill. Surely these lessons of industrial stagnation and freeze out ought to arouse public sentiment in favor of different conditions, for what in the name of common sense is the use of extolling Tillamook and pointing out the opportunities that offer themselves to mill men to invest in this county, when the business men could, but won't, make it possible for them to manufacture and do business in Tillamook. The editor does not like to be continually pointing out these facts, but, nevertheless, it is necessary, for as long as we make no effort to foster industries and jeopardize those we have, the condition of affairs will not change for the better. Every business man in Tillamook City see the business sense there is in this city owning and operating a tug and freight steamer from the experiences they have gone through in recent years and the lamentable industrial stagnation it is responsible for.

### This is Tillamook's Opportunity.

A prominent citizen of Tillamook, who has business interests here and is in favor of the development of the county, but has in no wise affiliated himself with the republican party takes a local point of view in favoring the election of Binger Hermann. He, in common with the majority of the people of this county, realize that Tillamook people are looking to the present administration for an appropriation to relieve the county of its long bottled up state of affairs and industrial stagnation—something which the county has painfully endured too long already. Tillamook will be a long time bottled-up if it does not grasp the present situation, which is this: Are the voters of Tillamook county going to vote for or against the party they are going to ask a favor from? Or, in other words, are the voters of Tillamook going to vote for or against the administration which can give them relief? It is only right and proper that the people of Tillamook should look after their own interests, and all will admit that harbor improvements are of paramount importance to this county. No democrat, no prohibitionist, no socialist, will be sacrificing their political principles when it is understood that it is more for harbor improvements they are voting for than for this or that candidate. And now as to the candidate who can help Tillamook most. Should the democratic nominee be elected, he will have little or no influence with the party in power, consequently he would be unable to secure any favors from a republican administration. On the other hand, elect Binger Hermann, and he will be in a totally different position, for he will have the party in power at the back of him, so if Tillamook people really want harbor improvements, the only logical way for them to get them is to vote for the republican candidate. Some of our political friends may be unwilling to put their political prejudices aside and vote for a republican congressman, but the HEADLIGHT thinks it is the proper thing to do at this time, as far as Tillamook

county is concerned; in fact, if it was possible, the HEADLIGHT would like to see every voter cast his vote for Hermann on the understanding that it was to show how strong the sentiment was in Tillamook for an appropriation for harbor improvements. The HEADLIGHT has for several years strongly advocated harbor improvements for Tillamook, and there is every prospect of securing them in the near future, but let us sound this word of warning to every thoughtful voter who has Tillamook's interest at heart, it will jeopardize the prospects of getting an appropriation if Tillamook people vote against the party they are going to ask this favor from. The size of Hermann's vote in Tillamook will probably have something to do with the size of the appropriation the republican administration will sanction. If the people want to remain bottled up in Tillamook county, then they should vote, not for the republican candidate, but for either of the other nominees. As the HEADLIGHT has so often publicly asserted there is only one issue in Tillamook and that is harbor improvements. Are you going to vote for or against it?

### Eddy's Corporation Tax Law.

Probably but very few persons in Tillamook would vote against the Eddy corporation law should the referendum be invoked for the defeat it. It was one of the best measures introduced in the last state legislature. The only objection that the HEADLIGHT has to it is that the scale of tax is too low and should have been kept at the figure when the bill was first drawn by the gentleman from Tillamook county. Mr. Eddy devoted considerable thought and time in preparing this bill, its aim being to relieve property owners of part of the burdens of taxation and place them upon corporations. But the trouble is the wildcat and gold brick promoters don't want to be taxed for wind and water stock in companies they form with fabulous figures. Anyway, as the Eddy law knocks this out and will bring in a revenue of \$100,000 from corporations to lessen the burdens upon the property owners, there will be almost a unanimous vote in Tillamook for the Eddy corporation law. So that the voters of this county may become conversant with the measure, probably we cannot do better than give an article which appeared in Sunday's Oregonian, which can be found in another column.

### 5000 Negatives for Sale.

All persons having had pictures made at my studio during the past two years and wishing to preserve the negatives for future use may have the same at very reasonable rates by calling at the studio within the next two months. After that date all negatives remaining will be destroyed. These negatives are all in first class condition and will last a lifetime if properly taken care of.  
A. G. REYNOLDS.

### Notice.

Having disposed of our stock of furniture to C. E. Reynolds, those who are owing us are requested to settle their accounts with us at once.  
OLSEN & Co.

### AUCTION SALE.

FOUR COWS, to freshen in a few days.  
ONE YEARLING HEIFER CALF.  
HOUSEHOLD FURNITURE.  
Two feather beds, different kind of tools.  
Sale to commence at 12 o'clock, MONDAY, MAY 18th, at E. West, Netarts Bay. Terms, cash.

**Dr. P. J. Sharp, the experienced dentist is located in Dr. Wise's dental parlors, and is prepared to do nothing but first class work and give the best of satisfaction. If your teeth need fixing call upon him.**

### MAYER'S Ladies' Shoes.

Embrace every feature of style, grace beauty and durability. They wear well, look well.  
Price from \$1.50 to \$3.50.  
For sale by  
**MILLS & FINLEY.**

## LAW AN EQUALIZER.

### Eddy's Measure Relieves Tax On Real Estate—Fight By Wild-Cat Concerns.

### Legitimate Corporations Willing to Pay the Required Fee—Secretary Dunbar Has Returned Money Already Paid In.

SALEM, Or., May 8.—The Oregon corporation tax law, which the wild-cat mining companies are spending money to defeat, does not impose upon corporations as heavy a tax as is imposed in many other states. The framers of the Eddy bill not only took care that the rate of taxation should not be so burdensome as to be prohibitive, but they went further and made particular concessions to the mining interests. Notwithstanding this, the mining companies propose to defeat the will of the people and avoid the payment of a reasonable charge for the special privilege which they enjoy by virtue of grants of corporate power from the state.

### Taxpayer's League Indorses.

"A committee on assessment and taxation was appointed last year to revise the assessment laws of the state, to suggest amendments, and to recommend ways of raising revenue more in harmony with modern business methods than those now in force. The committee is now at work considering not only the laws in a general way, but also the question of taxing franchises, the policy of an inheritance tax and the collection of licenses or taxes from corporations on filing their articles of incorporations and being granted authority to do business within the state. Many of these methods are in operation in other states and have been found to be very effective in raising revenue, besides, to some extent, relieving property which now bears the heaviest burden of taxation from some of that burden. The committee has been instructed to co-operate with Secretary of State Dunbar, who has given this matter much careful attention. There is no state in the union that has such simple and inexpensive methods for creating corporations and which in return derives so little benefit from them and receives so little in return for the protection that it affords and for the privileges that it grants, as does the State of Oregon."

### The last report of the Taxpayers' League, issued since the passage of the Eddy bill, says that 'this act is a step toward a more equitable plan of taxation and of relieving real estate of a part of the burden of state taxes.'

In this statement is shown the purpose of the Eddy corporation tax law. Real property has borne nearly the whole burden of taxation. Other states have adopted other methods of taxation and in some of the states nearly the whole revenue maintaining the state government is derived from these indirect sources. There was a demand that these modern methods of taxation be adopted in Oregon, and the law was passed in response to that demand. Notwithstanding the commendable purpose with which the law was enacted, a small band of "knockers" purpose to keep Oregon in the list of states which throw the great burden of taxation upon real property.

### Oregon Tax is Low.

A comparison of rates charged for licenses to corporations will shed some light on this subject. The popular amount of capital stock for mining corporations is \$1,000,000. In order to form a corporation with this amount of capital stock a fee of \$72 is charged in Oregon. In Illinois the fee would be \$1045, or more than a dozen times as great as in Oregon. In Kansas and Kentucky the fee would be \$1000. In Massachusetts and New York it would be \$500. In comparison with these large license fees the amount proposed to be charged in Oregon is too small to be worthy of mention. After several years of trial these license fees have been retained in the states above mentioned, and any at-

tempt to go back to the old method would prove fruitless.

### No Burden to Small Concerns.

The average corporation engaged in ordinary business enterprises has a capital stock of not to exceed \$50,000. Under the Eddy bill such a corporation would be charged a fee of \$25, which any corporation with \$50,000 capital can pay without missing the money. In Kansas and Kentucky the fee would be \$50 and in Massachusetts and New York it would be \$25, or the same as in Oregon. It will therefore be seen that the Eddy bill charges the \$1,000,000 corporation a lower rate per cent tax than it does the smaller corporations. It was the original intention to make the rate the same throughout, but as a concession to the mining interests the rate of percent was made smaller as the capital increased. Although favored in this regard, the mining companies are determined to "knock" the Eddy bill and defeat legislation along modern business lines.

### Legitimate Concerns Do Not Object.

As everybody knows, the opposition to the Eddy bill does not come from corporations organized upon a legitimate business basis. Already three companies have sent in their corporation fee under the new law, upon a proposed capital stock of \$1,000,000. They are ready and willing to pay the fee required by the Eddy law, but Secretary of State Dunbar is compelled to return them their money and advise them that it is yet uncertain whether the Eddy law will ever go into effect. About 50 companies have applied for blanks for the purpose of making their annual reports and paying their annual license fees, but Secretary of State Dunbar has been able to do nothing but reply that nothing can be done until it is determined whether the referendum will be ordered on the Eddy law. Comparatively few are those who object to bearing their share of the burdens of government, but those few are sufficient to render it doubtful whether the new corporation tax law will go into effect on May 21. Already the people can see the evil results that will follow and the loss that will be sustained if the Eddy law should be held up a year by the filing of a referendum petition. Such a proceeding would cost the state not less than \$100,000, for it would lose revenue to that amount.

### That corporations organized upon a sound business basis are not fighting the Eddy bill is shown by the fact that State Senator R. A. Booth was one of the most ardent supporters of the corporation tax idea. He contended for a still larger rate of taxation for the corporations with a large capital stock, yet the companies in which he is interested would be among the heaviest taxpayers under such a license tax law. It was only after a persistent fight that he and nearly all the other members of the joint committee on assessment and taxation yielded to the mining companies and gave them a lower rate of taxation.

### Wildcat Companies Most Interested.

The concerns which are most desirous of seeing the Eddy bill defeated are those "wild-cat" corporations which have a large capital stock and but little valuable property. Under the laws of this state three men can incorporate with a capital of \$2,000,000 and yet not have \$20 worth of property. Such a concern is organized for the purpose of making money out of other people and has every reason for fighting a law which proposes to require them to pay a reasonable tax for the privilege of doing business as a corporation. In these days a mining company that has a property of real value has no trouble in getting money with which to pay so small a license tax as that imposed by the State of Oregon under the terms of the Eddy law.

### If the "knockers" succeed in holding up the Eddy law the loss will fall upon all the property-owners in the state. They are the ones who are to be relieved by the collection of corporation taxes. It is therefore manifestly to the interest of all property-owners to oppose the referendum on the Eddy bill and to insist that the corporation license tax be collected. It is therefore not probable that any one who pays a property tax will sign a petition for the referendum upon the Eddy bill.

### Why Baker City Objects.

That there should be a strong opposi-

tion to the Eddy bill in Baker City is not surprising. In the last two years there have been organized in Baker County corporations with an aggregate capital stock of \$100,000,000. Yet the total taxable property in that county is only \$3,700,000. It is thus clear that there must be some \$96,300,000 of "water" in the stock of these concerns. Even this estimate of the amount of "watered stock" is based upon the assumption that the corporations own all the property in Baker County. The capital stock referred to is only that of companies organized in the last two years and does not include that of those organized in all the years that have gone before.

### Three Important Benefits.

A consideration of all the features of the corporation license tax law discloses three important reasons for its enactment. It provides state revenue from an indirect source, as is provided by the laws of nearly all the other states. It enables sound corporations to make an annual record of the legal existence and corporate organization, thus giving them the advantage of an official acknowledgment of their legal standing. It protects the public against those wildcat corporations which are organized with an enormous authorized capital stock, while they possess, in fact, but little tangible property. It is a law which will, if allowed to go into effect, prove beneficial not only to the corporations of this state, but also to the people who have business dealings with such concerns.

### The best cup of Coffee in town. Lunch at any time, at Vogler's bakery.

## TILLAMOOK COUNTY BANK.

(INCORPORATED),  
TILLAMOOK CITY, ORE.

PAID UP CAPITAL, \$10,000.

### A GENERAL BANKING BUSINESS.

Directors:—M. W. HARRISON, W. W. CURTISS, B. L. EDDY.  
Cashier:—M. W. HARRISON.  
Liberal Prices Paid for gilt edge securities of all kinds.

## BANK OF C. & E. Thayer

General Banking and Exchange business.  
Exchange on England, Belgium, Germany, Sweden, and all foreign countries

### TILLAMOOK, ORE.

## G. F. Franklin

DOES ALL KINDS OF

### WATCH, CLOCK AND JEWELRY REPAIRING

In first class style.

Engraving a specialty.

## T. SARCHET, Tailoring Establishment,

TILLAMOOK CITY, ORE.

GENTLEMEN:—Thanking you for past favors, I beg to say that I have moved into my new store next to C. Ben Riesland's. If you wish to see all the choice line of Suits and up-to-date "Panting's" to choose from kindly give me a call. All Suits cut and made in the shop at Tillamook.  
P.S.—Pressing, cleaning and repairing of all kinds done.

## T. SARCHET, Merchant Tailor.

## Professional Cards.

**B. L. EDDY,**  
ATTORNEY-AT-LAW,  
TILLAMOOK .. OREGON.

**H. T. BOTTS,**  
ATTORNEY-AT-LAW,  
Complete set of abstracts.  
Office upstairs, North of Tillamook County Bank.  
TILLAMOOK .. OREGON

**CLAUDE THAYER,**  
ATTORNEY-AT-LAW,  
TILLAMOOK .. OREGON.

**CARL HABERLACH,**  
ATTORNEY-AT-LAW,  
**Deutscher Advokat,**  
Office across the street and north from the Post Office.

**ROBERT A. MILLER,**  
ATTORNEY-AT-LAW,  
Oregon City, Oregon.  
Land Titles and Land Office Business a Specialty.

**A. W. SEVERANCE,**  
ATTORNEY-AT-LAW,  
TILLAMOOK .. OREGON.

**DAVID WILEY, M.D.,**  
PHYSICIAN, SURGEON AND ACCOUCHEUR.  
All calls promptly attended to.  
TILLAMOOK .. OREGON.

**J. S. STEPHENS,**  
Real Estate, Insurance Agent for the Northwest School Furniture Co., etc.  
Notary Public.  
OFFICE IN OLSEN BLOCK.

**I. M. SMITH, M.D.,**  
PHYSICIAN AND SURGEON.  
Office in TODD'S Building.  
TILLAMOOK .. OREGON.

**CLAUDE THAYER,**  
Agent for Fireman's Fund and London and Lancashire Fire Insurance Companies.  
Tillamook .. Oregon.

**WM. GALLOWAY, GILBERT L. HEDGES & GALLOWAY**  
ATTORNEYS-AT-LAW.  
Make a specialty of Land Office Business.  
OFFICE IN WEINHARD BUILDING, Room 1 and 2, OREGON CITY, ORE.

**FOR ABSTRACTS OF TITLE**  
GO TO  
TILLAMOOK ABSTRACT AND TRUST CO.  
THOS. COATES, Pres. B. L. EDDY, Sec.

## Quick Brothers, HOUSEHOLD MOVERS AND DRAYMEN.

Heavy Teaming is a Specialty with our Delivery wagon delivers to country or city.

You Need it on your Farm. The Galvanized Steel AERMOTOR WINDMILL. A. K. CASE will give you figures on a windmill.