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RATES OF SUBSCRIPTION.

(STRICTLY IN ADVANCE.)
 One year 1.50
 Six months75
 Three months50

Entered as second class mail matter July, 1888, at the post office at Tillamook, Ore., under the act of March 3, 1879.

The Tillamook Headlight.

Editorial Snap Shots.

Nothing will help develop the cranberry industry at Sandlake more than good roads.

Impossible Bro. Talmage. No one ever heard of anyone letting go of a money making toll road.

It don't pay to be shooting off hot air these days. It cost W. O. Chase \$250 and costs for doing so.

We wonder whether another ruction is going to be worked up at the approaching city election. Ask the real estate speculators who endeavor to dominate city politics.

Even before the tariff bill was passed the first cargo of butter from Siberia arrived and was placed in bond, to be placed on the market directly the new tariff bill was signed.

Taxes next year will be due on the 1st January, which is not very consoling to those who are now paying the last half of this year's tax. Under the new law taxes can be paid in two payments, and no rebates will be allowed.

It would be a mean kind of a newspaper man who wouldn't boost for a modern, up-to-date road for Sandlake after receiving the spontaneous welcome and hospitable entertainment the good road boosters received on Saturday.

Dairymen think they have a pretty good cow that will test 4 per cent, but the big, outside attorneys are doing some better than that. The test was 10 per cent in the pavement case and one who refused to give down that amount was hauled into court.

Mums the word about the city pavement. After twelve months of service and heavy travel it don't show any signs of wear. The curb stone knockers are woefully disappointed and some of those who were miled for 10 per cent now see the folly of paying out a lot of money to pay outside, high priced attorneys.

Say, Bro. Trombley, whose little poodle was it who signed that letter, criticising the snap shot man. We must apologise for stepping on the tail of a dog so small and insignificant, as the lines of the only plank street in the city resembles that of the hind leg a dog. It ought to be called dog legged plank street.

Judge McGinn showed his contempt for fraudulent land speculators. It seems to us that Tillamook county have had real estate speculators who have been guilty of dishonesty and even scaring people out of the county after paying deposits on land. That is not all, but they have knocked one another in real estate deals.

The tariff bill is passed and it is well to note what effect it will have on the products of Tillamook county. Milk, cream, eggs, cattle, sheep, hogs, wool and lumber are some of the things placed on the free list, while butter and cheese, which was formerly protected with a duty of six cent, was reduced to two and one-half cents.

Because a few land speculators own property and are holding it at exorbitant prices, the

city dads are not giving the city and other property owners a square deal when they compel a large proportion of the property owners to lay hard surface payment in front of their property and allow others to use plank. There is no system or justice in such proceedings.

The snap shot man lost his breakfast directly he hit the Sandlake road on Saturday. At first he felt like having a little scrap with Bro. Trombley for reckless driving, but the repeated jolts convinced him that the two good road boosters were both getting a good shaking down. And Bro. Trombley also wondered what had become of his breakfast.

As was expected, the grand jury brought in a "no bill" against the young man who was thrown into jail for killing a dog, the taxpayers having to keep him until the grand jury met. There are too many useless dogs in the county and we are of the opinion that it would be a good thing to start a crusade against the dog nuisance and kill them off as fast as possible.

Most every visitor who comes to Tillamook commends the city for its fine paved streets and substantial buildings, and they predict a splendid future for the city. It is a great contrast to the wail of the curb knockers and real estate speculators who started a fight and got a number of citizens and the city into exceedingly expensive litigation.

We must apologise for Bro. Trombley, who got loaded up on Saturday with as much as he could carry. The pyramid of chicken bones he had on his plate after lunch proves this, so we must ask our respected Bro. to define who is the greatest sinner, the fellow who loads up with too much grub or too much liquid refreshments? Of course the newspaper men are to be excused if they erred, for they had bumped the bumps over the Sandlake road.

Clatsop is another county to vote on the question of issuing \$100,000 bonds for road improvement. This includes \$100,000 for the completion of the roads to the Tillamook county line in Clatsop county. This county has the inner road built to the county line, but the road around Necarney mountain will have to be improved. This is on the route of the proposed Columbia Highway, and as soon as the mountain road is improved it will immediately place Tillamook county on the Columbia Highway map with very little expense.

The editor good road boosters in making their trips over the county were informed, notwithstanding that the county is paying at the rate of nine hours for eight hours work, that some men quit work before time. We had hoped that that had been eliminated from road work, but it seems that some men do as little work as possible when employed by the county whenever the road supervisors or county commissioners are not in sight. We mention this in the interest of good roads and in the interest of the taxpayers as well, but we are glad to be able to say that the county officials have broken up the system of teams getting to work late and quitting early. It is only a question of time, for those who continue to do so should be barred from working on the roads.

Rev. W. H. Kuhlman, like a good many earnest, well intentioned preachers who have come to this city with an idea that they were able to revolutionize the moral condition of things in a short time, is only another to take his departure without doing much good. The rev. gentleman's indiscretion in Portland showed how "green" he was in attempting to ascertain facts about the social evil, and it is well that he has gone to new fields. We want to state in this connection that we feel sorry for preachers who come here perfect strangers, pay no taxes, but who immediately undertake to criticise officials and run city affairs, for they often do more harm than good by the strife they create. On the other hand, we want to say that the preachers who have done most good are those who have not attempted to butt in

and run city affairs, but who have gone about their work with discretion, and when it came their turn to leave they have carried with them the respect of all classes.

It was at the invitation of the Sandlake people that Editors Baker and Trombley took a trip into that part of the county for the purpose of investigating for themselves and to boost for good roads. The trip was interesting in many respects. It conclusively proved that Sandlake is one part of the county that is bottled-up and is entitled to a modern constructed road. When one takes into consideration that there are 300 acres of bog land, suitable for cranberry culture, with a possibility of producing 500 to 1000 bushels to the acre, here is an industry that can be made to bring from \$100,000 to \$300,000 annually into the county, to say nothing of the increase in the dairy industry and opening-up another beautiful spot for visitors to spend their summer outings. The people of Sandlake feel that they have been somewhat neglected, and it is not surprising that they should feel that way, for they certainly have exercised a good deal of patience waiting for their turn to come when their district would participate in and enjoy some of the blessings that good roads are bringing to other parts of the county. We are sure that those of our citizens who know nothing about road conditions in the Sandlake district will accept the verdict of the newspaper men that a good road should be built there. That is the opinion of the County Court as well, for last summer they ordered a survey which is the first important step to take in successful road building. All that is now necessary to give Sandlake a good road is a united, pull together spirit, and we predict that when the County Court does commence work on a new road to Sandlake and it is completed, the people will have as good and substantial highway as other parts of the county, and in about two years we hope to have the pleasure of traveling over it.

A part of the discussion in the tariff Conference Committee is as to futures in cotton. We shudder to think what the future is to be, on tariff lines, in cotton and every thing else.

All dry excavation along the Panama Canal has been completed and the dredges will finish the removal of earth shortly. Uncle Sam is ahead of time on one of the biggest tasks ever undertaken.

Turkey still lives and has under contract in a British yard an immense battle ship of the dreadnaught class. There is little to say for disarmament when such levathans are ordered by bankrupt nations.

The extent to which one of the world's greatest industries can be developed is shown in the fact that eggs can be marketed in tinned, candied and frozen forms, and occasionally a fresh dozen gladdens the green grocer's eye.

Secretary of War Garrison thinks now of paying militiamen a fair price for attending weekly drills and turning out to encampments. This is the most practical suggestion we have yet seen of how a reserve army can be organized and maintained. Talk of long compulsory training service is as wide of the point here as in England, or any other country where men are freemen.

It is full time for consumers to take alarm when the beef packers complain that there is not enough market beef in the country to keep the packing plants at work, and appropriate \$500,000 to stimulate the farmers to the growing of more live stock. We have not been accustomed to pay much attention to the repeated prophecies of a meat famine, but it is time to take notice when the packers devote half a million dollars to the work of averting it. Meat is high enough now in all conscience, high enough to compel consumers to curtail seriously their supply on the family table, and high enough, it would seem, to induce farmers to enter more largely upon its production. To make the farmers realize that beef and pork, at 9 cents a pound or more on the hoof is the most profitable form in which crops can be marketed, is what the packers are going to attempt with this large sum. They are going to carry on an educational campaign, additional to that which has been carried on for a long time by agricultural colleges and railroads, to say nothing of the press.

Colorado authorities are prosecuting men accused of forging names to referendum petitions. Ohio has a similar scandal. Crooks readily adapt themselves to any form of government that may be adopted.

Coincidences are constantly presenting themselves, and often to the confusion of the inept or the insincere. The same day brings us two remarkable pieces of news testifying to the advance of science in dietetics. Men have just been discovered who are thriving on eggs kept for three years in cold storage and found, at the end of that time, to be more palatable and more nutritious than the fresh egg of commerce. And a returning missionary from New Guinea announces, after a long observation of, and familiarity with the habits of cannibals, that they prefer the white meat of white men only after it has been held in storage long enough to have destroyed the flavor of salt, and the other spices and condiments with which men of the white race are wont to saturate their flesh. The cannibals, it is announced, much prefer eating a colored person to any one of us. The darker flesh is not permeated with the tang of the sharp appetizers to which civilization has accustomed the Caucasian. Accordingly, in times of scarcity, when there is nothing but white meat to be had, the cannibals put it in storage, and keep it there long enough for the objectionable flavors to disappear.

Income Tax Hits 420,000 Americans.

According to estimates by treasury experts 425,000 Americans will be taxed this spring under the new income tax law.

So far as the taxable American is concerned, the income tax law is now practically in force against him. While the tariff bill in which the law is embodied was signed by the President last week, the first returns must be made to the internal revenue collectors before March 1, 1914. They will cover the income of citizens from March 1, 1913, to December 31.

Every single person (citizen or foreign resident) whose annual income exceeds \$3000, and every married person with an income above \$4000, is expected to report his or her receipts in detail to the government agents March 1 of each year. The estimate, completed, indicates that the income tax will produce \$82,298,000.

Income.	Number.	Total tax.
\$3000 to \$5000	120,000	\$630,000
\$5000 to \$10,000	178,000	5,340,000
\$10,000 to \$15,000	53,000	4,240,000
\$15,000 to \$20,000	21,500	3,185,000
\$20,000 to \$25,000	10,500	2,100,000
\$25,000 to \$50,000	21,000	9,600,000
\$50,000 to \$75,000	6,100	6,832,000
\$75,000 to \$100,000	2,400	4,778,000
\$100,000 to \$250,000	2,500	14,775,000
\$250,000 to \$500,000	500	8,805,500
\$500,000 to \$1,000,000	350	13,653,500
\$1,000,000 or above	100	9,301,000
Totals	425,000	\$82,298,000

Collections at the Source

President Wilson, the federal judges of the supreme and inferior courts now holding office; and employees "of a state or any political subdivision thereof," are the only persons specifically exempted from the tax by the new law. Their successors in office will pay the tax.

Two primary methods of collecting the tax are contained in the law. One is the individual return made by the citizen, the other by employers who pay their employers' taxes "at the source." Under the law every large company employing labor will be compelled to report any regular salaries it pays in excess of the \$3000 figures and will pay the taxes for its employees and deduct the tax from their pay envelopes.

In figuring up the net income for the taxpayer, the American business man, after deducting \$3000 for himself, or \$4000 if married, will have the right to claim the following additional exemptions:

Necessary expenses of carrying on business, not included in personal, living or family expenses; interest paid out on indebtedness; national, state, county, school or municipal taxes paid within the year; trade losses or storm or fire losses, not covered by insurance; worthless debts charged off during the year; a reasonable allowance for the depreciation of property; dividends from companies whose income has already been taxed; interest from state municipal or government bonds.

The ratio of the income tax as finally agreed upon follows: From \$3000 to \$20,000, 1 per cent; from \$20,000 to \$50,000, 2 per cent; \$50,000 to \$75,000, 3 per cent; \$75,000 to \$100,000, 4 per cent; \$100,000 to \$250,000, 5 per cent; \$250,000 to \$500,000, 6 per cent; above \$500,000 7 per cent.

Many of the orators of the present day are using Chauncey Depew's orations, without giving any credit to Chauncey, or the source from which he obtained them.

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