

Advertising Rates.

LEGAL ADVERTISEMENTS:	
First Insertion, per line	\$ 10
Each subsequent insertion, line	5
Business and professional cards,	
1 month	1.00
Homestead Notices	5.00
Timber Claims	10.00
Locals per line each insertion	5
Display advertisement, an inch,	
month	50
All Resolutions of Condolence and Lodge Notices, 5c. per line.	
Cards of Thanks, 5c. per line.	
Notices, Lost, Strayed or Stolen, etc. minimum rate, 25c. not exceeding five lines.	
RATES OF SUBSCRIPTION.	
(STRICTLY IN ADVANCE.)	
One year	1.50
Six months	.75
Three months	.50

Entered as second class mail matter July, 1885, at the post office at Tillamook, Ore., under the act of March 3, 1879.

The Tillamook Headlight.

Editorial Snap Shots.

That is tough on State legislators when the capital city goes "dry." We move that their portmanteaus be searched when they arrive at Salem.

It is to be hoped that the new "dry" cities won't be infested with blind pigs. It is dollars to dough nuts they will be, if this city was any criterion to judge from.

Surely the eight hour law applies to election boards. Two election boards will have to be appointed in future. One thing after another helps to increase one's taxes.

One thing the citizens should not overlook. There are a few land speculators who want to control city affairs and dictate to the city council. The same rule or ruin spirit existed in previous years in this city, and as is well known, they kept the city bottled up and opposed improvements.

We were somewhat surprised recently by a visitor who made the remark that he was glad to see that Tillamook City had such a modern, fire-proof hotel. Added to this he wanted to know whether the business men were helping to make a success of it, for he had been in several places where people had agitated for a modern hotel, and after procuring one failed to patronize or boost it.

P. S. Brumby tells of some of the timbermen's burdens in a letter in another column and the large amount of taxes they pay on timber. It shows most conclusively that the timbermen are hit hard in taxation, and it is time to stop increasing their taxes. Timber is not a poor man's investment, but as timber pays 80 per cent. of the taxes in this county, it is not unreasonable to inquire whether we were not carrying a big load of taxation if we were paying that amount of taxes.

We have often heard dairymen complain that feeding roots to cows gave their milk an "off" flavor. Dr. Withycombe made a surprising statement when he said at the Dairymen's Convention that onions could be fed to cows and it would not affect the milk. But, he said, the onions and the roots must be fed immediately after milking and not before. Many little points of information like this were obtained by those who attended the conventions last week.

Most of the visitors who attended the conventions in this city last week thought we were a live bunch in Tillamook. So we are. It takes a live, wide-awake city like this to make people feel happy while here, and when they return to their homes become boosters for Tillamook. That is better than getting out on the side walks with a little hammer and knock the city and city improvements, as some curb stone knockers did the past summer.

It is hardly the right thing to compel some property owners to lay cement side walks and allow those who own the shacks opposite Lamar's corner to make no improvements to the side walks. We ask the citizens to look at the situation there, and after doing so we believe they will agree with us that the city needs a mayor and city council who

will not allow that kind of discrimination. Well, a modern side walk would certainly make the old shacks look a little more shabby.

"Look out for the Tillamook bunch at the State Fair next year!" That was the expression of those who were competing for county prizes. This county is not going to be satisfied until it carries off first honors, and the "bunch" can do it. It is none too soon to be making preparations and outlining what is needed and the most attractive manner of displaying it. Tillamook County was handicapped at the last State Fair because the cheese exhibit was not allowed in the county exhibits. So look out for the Tillamook bunch next year.

It was a willful waste of public money to call a special State election to vote on five measures. It proves, however, that the Oregon system is a splendid weapon in the hands of cranks and knockers, who, we believe, should be made to foot the bills for these special elections, not the overworked taxpayers. But, then, we are informed that this is the sovereign will of the people. Wouldn't it be more truthful to say the sovereign will of cranks, who will continue to operate as long as the taxpayers are willing to bear the burden of costs in calling for special referendum elections?

Notwithstanding that we did some little boosting for an experiment farm for Tillamook County, we are somewhat influenced by what Dr. Withycombe stated at the Dairymen's Convention last week. For this county he thought that a county expert, to work under the direction of the Agricultural College, would be best and do the most good. Experiment farms, he stated, were expensive to maintain, while in the case of a county expert, the State paid half of the expense. We doff our hat to the Dr.'s superior judgment, for he is giving us all good advice in what he had to say on that point. And before dissolving the Tillamook County Fair Association passed a resolution favoring a county expert.

There is some speculation as to who will be the next mayor of Tillamook City. The city needs a live, progressive mayor and council, and we hope that the citizens will aim to elect men of that character, who cannot be controlled. Considerable improvements and large investments have been made in the city with local and borrowed capital, and for that reason the city should have an administration above personal and factional control, alive to the best interest of the entire city. We sincerely trust that the election will be devoid of strife and that the business men will take an interest in securing some of the ablest, most progressive citizens to be at the head of the city administration. The strife of last year should not be repeated, but an effort made to get together for the up-building of the business interests of the city, not, as heretofore, in the interest of a few land speculators who want to dictate and stunt the improvement of the city.

At the presidential election the snap shot man was called a standpatter. That did not in the least worry us, for we were convinced that a boomerag would strike those who were instrumental in defeating the Republican party. The Butter and Cheese Maker's Association and the Oregon Dairymen's Association became alarmed at the large amount of dairy products that are being shipped in from other countries to compete with home products. To combat this it was thought that it would be wise to reduce the price of butter and cheese. It remains to be seen what free milk and free cream and reducing the tariff on butter and cream will have on the markets. Whenever large amounts of foreign products are dumped into the United States, there is only one thing to look for. The snap shot man is still a standpatter for protection for dairy products and feel alarmed, now that the bars have been thrown down, to know that dairymen have been competition from foreign countries.

Let's have a mayor and city council who are live wires and booters, men who have the go

and ginger in them to help push the city along. That is the kind of administration the city is in need of, for most every visitor who sizes up the situation predict that it will not be long before there is a population of 5000 in Tillamook. We believe it. With a progressive city council, a live commercial club and every business man in the boosters band wagon striving to outdo one another in boosting for the city, nothing can stop our rapid progress. It has taken a good many personal and factional fights to eliminate those who had special interests and who opposed improvements, and as the curb stone knockers are becoming less numerous by taking their departure, it is the same old story of the survival of the fittest and defeat to those who adopted a rule or ruin policy. We have new life and new energies in the city that is a good index, new business men who have affiliated with the Commercial Club who want to share in the glory and burden of making Tillamook one of the most progressive cities in the State. So give us a live, progressive bunch for mayor and city council to help the good work along.

One thing that impressed those who attended the conventions in this city last week was the useful information given by the professors from the Oregon Agricultural College. Take Dr. James Withycombe, who is a walking encyclopedia on stock, dairying and general farming, who has done more to develop the agricultural resources of Oregon than anyone else. It is men like this who are bringing science and experience together, with the result that wonderful improvements are being made. For an illustration, some few years ago it was thought that the Willamette valley was impoverished on account of raising too much wheat. The experiment station of the Agricultural College, under direction of Dr. Withycombe, have brought about improvements that are astonishing by applying scientific methods to farming there. It is the same in Eastern Oregon, when thousands of farmers turned out to hear Dr. Withycombe and others tell them how they could improve their agricultural conditions. And when Dr. Withycombe says that dairying can be greatly improved in Tillamook county no one can dispute it. It would have been of great benefit to every dairyman in the county had they taken the time to listen to such men as Dr. Withycombe and others. This seems to be the trouble. It is the progressive dairyman who attends these meetings and obtains useful information and works along those lines, while others who work along old ruts do not avail themselves of useful information given by men of experience.

Application for a light and power franchise is before the city council. It is well to go slow in matters of this kind, for there are so many promoters in the country it is just as well to take precautions. No one is desirous of placing any obstacles in the way of E. J. Sieben, of San Francisco, if he and his associates have several hundred thousand dollars to harness the Trash river. That is somewhere near the amount of cash it will take to withstand the winter freshets in that river. We welcome to this county anyone who will harness the rivers to furnish light and power. If Mr. Sieben is not a promoter and means business, with the "dough" to carry a big project like that to completion, by all means give him a franchise. It is no boy's job to harness the Trask river, and \$40,000 or \$50,000 would be an insignificant amount to start with. If, on the other hand it is a scheme to get hold of certain holdings with little or no money in sight for the purpose of raising money on them in a bonding scheme, we believe the city council is acting wisely in gowing slow. Mr. Sieben was a stranger here and if he can convince the city council that he means business and with sufficient money to tackle the job he should have no trouble in securing a franchise. It is well known that others have expended a good deal of money to ascertain what it would cost to harness that river and provide for an auxiliary during the dry season. It is a good thing to boost for that kind of improvement, but no one should be induced to invest in it before local conditions have been con-

sidered, with estimate of cost, etc. by an experienced engineer so as to avoid all possibility of failure.

Income Tax Muddle.

While there is some diversity of opinion as to the wisdom of an income tax in time of peace and still more diversity of opinion as to the justice of a graduated income tax levied without regard to whether the income arises from the enterprise of the taxpayer or not, there is one thing about which all seem agreed: The law itself cannot be interpreted without a maze of contradictions, and the amount of bookkeeping it will require under any interpretation will be a burden on business. The instructions sent out to the collectors of internal revenue make confusion worse confounded. A study of them would drive the traditional American Solomon, a Philadelphia lawyer, into Bedlam.

One of the provisions is that the income shall be collected at the source. What constitutes the source is one of the first problems. If the banks, which collect coupons on bonds, are compelled to make collection of the tax they will be confronted with the embarrassment of withholding money legally due many coupon holders, whose income is exempt from the tax. How is a banker to know whether \$50 he may collect for a customer is a part of an income of \$3000 or \$4000 in excess of exemption? This phase of the situation is giving grave concern to bankers throughout the country, who are between the devil and the deep sea, being liable to suit for collecting an income tax from an individual who is exempt, on the one hand, and subject to prosecution by the government if they refuse to collect, on the other hand. The fact that the law is retroactive, compelling bookkeeping on matters that required no such attention in the course of transaction, adds to the difficulties for the first year. Some of the features will probably be cleared up by regulations issued by the Treasury Department, which will then become the law instead of the statute enacted by Congress.

The corporation tax enacted during the last administration is collected in a simple manner. Each corporation makes a sworn detailed statement to the collector of internal revenue, giving much information valuable to an expert in determining the accuracy of the statement of net earnings. This statement must be sworn to by responsible officers of the corporation and must be returned under heavy penalty, within a specified time. A false statement is punishable as perjury. The tax has yielded much revenue and the collection has been easy. Under the old personal income tax a similar method was used. It is questionable whether the theorists who sought to devise a method of preventing all evasions of the new income tax will get any more revenue than could have been secured under the old method. About all they will have accomplished by their complex methods will be the addition of great expense of bookkeeping, much of it falling on institutions that have no financial interest in the matter.

Mr. Fairbanks once said to a newspaper correspondent hesitant about asking leading questions in the presence of Mrs. Fairbanks: "You can speak freely. My wife and I are comrades." These few words undoubtedly disclosed a state of matrimonial felicity rarely attained and never surpassed. Mrs. Fairbanks' graciousness and charm, years ago made of her an almost popular idol in Indianapolis, where charming women are not rare. She was a helpmeet to her husband in more than social and domestic life. Her fine social qualities aided him in his public life. The sympathy of everybody having ever had the honor of a passing acquaintance with the lady will be his now.

With Great Britain in line, to be followed, of course, by all other maritime nations, the procession which the famous Oregon will lead through the Panama Canal, in 1915, on the way to the exposition at San Francisco, will be potentially the greatest the world has ever seen, whether of fighting ships or vessels of commerce, or both combined. The international fleet will doubtless consist of vessels of different classes. That of the United States surely will. But each foreign power will send at least one of her highest type of battle ship, of the dreadnaught or superdreadnaught class, mounting at least eight guns of 11 to 15 inches caliber.

Secretary of the Interior Lane recommends large additional government aid to irrigation. Many millions have already been provided for this purpose. Are not permanently deepened waterways at least equally important?

No. 201. Report of the Condition of THE TILLAMOOK COUNTY BANK, AT TILLAMOOK in the State of Oregon, at the close of business Oct. 21, 1913.

RESOURCES.	
	Dollars, Cts.
Loans and Discounts	288,247.58
Overdrafts, secured and unsecured	3,315.21
Bonds and Warrants	54,373.60
Stocks and other securities	297.10
Banking house	40,250.00
Furniture and Fixtures	6,026.26
Other Real Estate owned	4,500.00
Due from banks (not reserve banks)	1,257.02
Due from approved reserve banks	67,038.32
Checks and other cash items	2,722.28
Cash on hand	20,282.97
Other resources	5.00
Total	486,355.34
LIABILITIES.	
	Dollars, Cts.
Capital Stock paid in	75,000.00
Surplus Fund	5,500.00
Undivided profits, less expenses and taxes paid	4,583.23
Postal Savings Bank deposits	635.15
Deposits due State Treasurer	4,000.00
Individual Deposits subject to check	283,456.12
Demand Certificates of Deposit	2,769.53
Certified checks	577.09
Time Certificates of Deposit	37,626.03
Savings Deposits	67,202.47
Total	486,355.34

STATE OF OREGON, COUNTY OF TILLAMOOK, ss. I, Irwin Harrison, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief. Irwin Harrison, Cashier.

Subscribed and sworn to before me this 4th day of Nov., 1913. C. A. MCGHEE, Notary Public.

Correct—Attest: M. W. HARRISON, CARL HABERLACH, Directors

Four Foot Fir Slabs
\$3.00 per Cord
Delivered.
Short Wood \$2.00 Load.
A.F. COATS LUMBER CO.

It's Import! Where you invest your money. The Western Loan and Investment Co., of Salt Lake, Utah is now open to make you a loan or build you a home on the small monthly payment plan.

A. McNAIR, President.
D. L. SHRODE, Vice-President.
CANZADA EVERSON, Sec. and Treasurer.
Board of Appraisers:
E. M. BALES, F. H. MIGNCK,
R. F. ZACHMAN, E. J. CLAUSSEN.
Board of Trustees—
JOHN LELAND HENDERSON, B. L. BEALS,
I. C. SMITH, W. G. MCGEE.

A. C. EVERSON,

Loan Agent.
For Sale or Trade—Tillamook Co. Land, City Property,
Vacant lots in all additions and Merchandise Stock.

SIDNEY E HENDERSON, President. JOHN LELAND HENDERSON, Secretary-Treasurer.
Attorney-at-Law and Notary Public.

Tillamook Title and Abstract Company

(INCORPORATED).

Law : Abstracts: Real Estate Surveying ; Insurance.

BOTH PHONES. TILLAMOOK, ORE.

when you begin craving rough, high-proof, strong, whiskey-----when flavor, delicacy and age no longer appeal to you---cut out drinking.

Cyrus Noble is pure, old and palatable—Bottled at drinking strength. Costs no more than any other good whiskey.

W. J. Van Schuyver & Co., General Agents
Portland, Oregon