

TIMBER MEN WANT THEIR TAXES REDUCED.

The Timber Cruise Places County Officials in Embarrassing Position

The Portland Timber Co., Luther C. Haak and the Oregon Logging and Timber Co. presented petitions and asked the County Court to reduce their taxes, their reason for doing so they claimed they were assessed too high.

In the Spring of 1908 the County Court entered into a contract with C. J. Clements of Portland, Oregon, to cruise the timber of the county, said Clements to employ competent and reliable cruisers, the county to employ checkers and in no case should the difference between cruiser and checker be more than 10 per cent. The approximate cost of the cruise was \$50,000. Clements began work on May, 1908, in section 3 N., R. 6 W., which is in the northeast corner of the county. It is in this township that the lands of C. H. Wheeler, and Portland Timber Co. are located. In township 1 N., R. 6-7 and East half of 8 and in townships 2 N., R. 6-7 and part of 8 West. Clements in checking his cruisers considered they were too low and accordingly made the following notations in red ink on margin of cruise, and which was accepted by the County Court. "50 per cent. must be added to this estimate," signed by C. J. Clements. This notation is made on each item. The red ink figures do not apply to T. 3 N., R. 6 W.—This cruise stands as originally made. The County Board of Equalization in 1908, upon the protest of the timbermen affected, eliminated the 50 per cent or the entire red ink notation and also upon the protest of C. H. Wheeler that the cruise was too high, made a reduction of 25 to 30 per cent in Tp. 3 N., R. 6 W. This continued until 1914, when Assessor Johnson made a re-assessment of the entire county, and in basing a valuation on the timber land it was necessary to rely upon the county cruise. Assessor Johnson based his valuations upon the original cruise, and also included the red ink figures, but the Board of Equalization in 1914 took the same view as the Board in 1908, and "knocked out" the red ink, thereby reducing the assessed valuation in the townships where the red ink figures were added, 50 per cent and reducing the roll \$1,500,000. Since C. H. Wheeler was not affected by the red ink figures, his assessment was not reduced, in fact no reductions were made by the 1914 Board on timber lands aside from the red ink figures.

The whole trouble of the county cruise is in the cruise and the method of recommending that 25 to 50 per cent be added to certain timber sections and not to others, which places the Assessor and Board of Equalization in a peculiar position to know what is best and right to do under the circumstances. If these sections of timber should have 25 to 50 per cent added to them, then the timber men are not paying their proportion of taxes, and Assessor Johnson took the right move to settle the point, but should the matter be taken into court there is not much doubt but what the timber men would win out, unless these sections were re-cruised which, under the circumstances, is the proper thing to do and the timber Mr. Wheeler claims have too high a cruise.

There appears to be good ground that some of Mr. Wheeler's timber is cruised too high, but nothing can be done this year to reduce the valuation and taxes, and this is the view taken by the County Court, when it rejected the petitions, which are somewhat the same.

Below we will give the petition filed by Mr. Wheeler.

The undersigned, Portland Timber Company, a corporation, hereby respectfully petition your Honorable Body for cancellation of taxes, levied for the year 1914, and for its reasons respectfully states:

That said petitioner on or about the day of September, 1914, filed with the County Board of Equalization, a petition praying for a reduction of the assessed valuation of lands owned by it in Tillamook County, Oregon, and that the petition was received by said County Board of Equalization, but said County Board of Equalization did not notify the petitioner when its said petition would be heard by said Board, and petitioner relying upon the receiving of such notice, took no action thereon until it was informed that the said County Board of Equalization had denied the petition without a hearing thereon or an opportunity to be heard thereupon, said petition, acting by and through its President, arranged for a meeting of said Board in the city of Tillamook, and on the 3rd day of October, 1914, a meeting was held in the court house in Tillamook County, Oregon, and there was present the County Judge, County Assessor and the County Clerk, and the president of your petitioner, and at

this time a question arose as to whether or not the County Board of Equalization had met and finally adjourned. However, notwithstanding this contention, the Board held a session, and the question of whether a proper assessment had been made on the lands of the petitioner was thoroughly discussed, and it was agreed that the lands of the petitioner were assessed too high, and that a correction thereon should be made, whereby the assessment on the following described property should be reduced for the year 1914, as a comparison:—

South ½ of North ½, Southwest ¼ Southeast ¼, Sec. 15, T. 3 N. R. 6 W.

South ½ of North ½, North ½ of South ½, Northwest ¼ of N. E. ¼, Sec. 16, T. 3 N. R. 6 W.

South ½ of N. E. ¼, Southeast ¼, Southeast ¼, Sec. 17, T. 3 N. R. 6 W. and that a value should be placed thereon which would conform to the cruise made by Geo. H. Williams and D. Martiny, cruisers employed by Tillamook County, Oregon. And relying upon said statements of said County Board, petitioner took no further action. The petitioner now states that the records of the County Board of Equalization show that the said County Board of Equalization had adjourned prior to said meeting, and that the said assessment has not been reduced; that by reason thereof that the market value of timber lands in Tillamook County has decreased and not increased. That taking into consideration other timber properties in said Tillamook County of like value and location, the County has made a much lower assessment, and in levying the assessment upon the property of your petitioner, the County Assessor has unjustly discriminated between the petitioner's property and other properties of practically the same location in value.

That the agreement arrived at between the County Board of Equalization, and the petitioner, was, that the total valuation to be placed upon the timber lands in Section 15, Township 3 North, Range 6 West, should be \$26,500.00; on the balance of the property described herein, the assessed valuation should be \$49,250.00. The total tax upon the property herein described, according to the assessment as it now appears on the books for the year 1914, is the sum of \$3,196.65.

Petitioner alleges, that under these facts, said assessment and tax was illegally levied, and that the petitioner will have to protect itself against said unjust assessment by challenging the legality thereof in the Courts, unless the prayer of this petition is granted.

That your petitioner has paid the County Treasurer one-half of the taxes due for the year 1914, based upon said illegal assessment and valuation, but said tax was paid under protest and solely with the idea of tendering to the County the amount of tax of which, in the opinion of the petitioner, was justly due the County.

Wherefore, your petitioner prays that under these facts and circumstances, and in view of the agreement that was made with the County Board of Equalization, that an order be made and entered in this Court remitting to the petitioner the sum of \$1,546.90, the amount of taxes that would be due under the present levy based upon the assessed valuation as agreed to by the said County Board of Equalization.

Mending.

Mending up the old things
Trying to make them last;
Everything we value most
Is wearing out so fast.

Mending up the old things,
Trying to make them do;
Times are very hard to buy
The gaudy and the new,

Mending up the old hearts that beat
With love so long,
Mending them with laughter and the
Lifting of song!

Mending up the troubles,
Trying to make them seem
Once again like bubbles
Blowing through a dream.

Mending up the heartache,
Mending up the care,
So the spirit will not seem
So mendicant and bare.

Mending up the sunshine that used to
Glow so sweet,
And mending all the faded flowers
Life scatters at our feet!

Mending up the places
Rent and ripped and torn;
Mending up the twilight
Till it turns to sunny morn.

Making old things over
Out of all that's past;
Days that once were clover,
Trying to make them last.

Mending all the old hearts with kind-
ness and with cheer,
Mending them with sunbeams to help
to hide the tear!

—Baltimore Sun.

Love laughs at eugenics, but unphappily it is compelled to laugh at the law and proprieties in states where they get such notions into statutes.

THE PROFESSOR'S ESCAPEDE.

Play to be Given by High School at the Gem Theatre.

The Senior play, "The Professors' Escapade", better known as "What Happened to Jones," will be given April 23, at the opera house, beginning at eight o'clock.

"What Happened to Jones" is being worked up by the Jefferson High School people of Portland, has been given by the Baker Stock Company, has been enthusiastically taken up by moving picture companies, and has been most successfully staged in New York. The play, which is still under a royalty, is a high class play of two and one half hours duration.

Following is a synopsis of the play: Ebenezer Goodly, (a professor of anatomy), his wife, two daughters and a ward, Cissy, are expecting a visit from the professor's brother, the Bishop of Ballarat, Australia. It is thirty years since the professor has seen his brother and none of the family have ever met him. Secretly the Bishop has been making love, by letter, to Alvina, an elderly spinster, sister of the professor's wife.

The professor's youngest daughter is engaged to Richard Heatherly, who is supposed to be a very good young man. When leaving the professor's house, however, he drops a card of admission to a prize fight. The professor finds it and accuses him. After much discussion Richard persuades the professor—"In the interest of science"—to accompany him.

During the fight the police make a raid. Richard and the professor escape by crawling over a stable and down a water spout. They are followed by Jones, a traveling salesman.

A policeman was near enough to secure part of his coat tail, but Jones gave him an uppercut and got enough start to follow Richard and the professor into their house. He demands protection as "They are all in this". A new suit of clothes arrives for the expected Bishop, Jones seizes on them and is mistaken by the whole family for the Bishop. He thus temporarily evades the police. The real Bishop arrives. Jones and Richard get him to his room. Richard pretends to be his valet and when he is undressed, Richard bolts with his suit to insure temporary safety.

A note arrives from a neighboring sanitarium to say a luratic wrapped in a blanket and imagining himself to be an Indian, has escaped. The Bishop, getting tired of imprisonment, also wraps himself in a blanket and comes down stairs. Everyone thinks him to be a lunatic.

The right one is, however, taken by the superintendent. The Bishop, finding Jones' torn suit under the bed, puts it on and being seen by the police, is taken to the police station. He tells such a plausible story, however, that he is sent back again by the policeman for further inquiries.

The professor tells the truth (that the real Bishop is his brother). Jones seeing the advantage, threatens to sue for \$50,000 for false arrest of the Bishop, and the policeman begs them to let the matter drop and goes out crestfallen. Jones saves Richard and the professor from exposure by saying that he impersonated the Bishop to gain an introduction to Cissy, the professor's ward, whom he says he has loved for a long time. Cissy, who now knows the whole story, helps him out, and everyone puts in a good word for Jones.

Cast of characters:

- Jones Benly Stam.
- Prof. Godley Howard Lamar.
- Richard Heatherly Henry Heisel.
- The Bishop Don Newman.
- Bigbee Forrest Erickson.
- Fuller Thomas Coates.
- Mrs. Goodley Helen Case.
- Cissy Gertrude Ebinger.
- Marjorie Freda Schueller.
- Minerva Sylvia Rowe.
- Alvina Pauline Beals.
- Helma Helen Stam.
- Miss McElvaine, who has unusual dramatic ability, is working hard with the cast, and excellent results are evident.

Why Food Prices are High.

One tenth of our total population today lives in New York, Philadelphia and Chicago. Fifty-five per cent live in cities and towns. Of the 10,000,000 living in New York State 75 per cent reside in cities and towns. In twenty-five years New York City increased 3,000,000 in population, and during that time over 1,000,000 less acres of land have been cultivated throughout New York State. In Suffolk County, on Long Island, 248,000 acres have never been touched. In 1950 New York City will have 19,000,000 people and the United States 300,000,000, 75 per cent of whom will live in cities and towns. Over 22 per cent of our population live in cities of 100,000 or more, 10 per cent in cities ranging from 25,000 to 100,000, while over 15 per cent live in cities of 2500 to 25,000. In 1910 2491 counties in all the

states of the Union show 793 in which the rural population was less than ten years previous.

We have 3,000,000 square miles of territory—1,603,000,000 acres of land. We have 878,000,000 acres of land within our farms, but 478,000,000 acres in this area are unimproved and unproductive.

The widespread movement from the farm to the cities and towns accounts for the decline in products of the farm. The corn crop of 1910 was 114,000,000 bushels less than 10 years before; it was grown on 14 per cent less land, 20 per cent less produce and 43 per cent greater value. The wheat crop was greater on account of a better yield, but the number of acres on which it was grown was less by over 8,000,000 acres.

The people are growing faster than the crops. There are 1,000,000 acres of idle lands in New Jersey, with 10,000,000 people near by to be fed. Acres of diamonds at our doors!—New York American.

Collier's Caustic Critics.

Winter ends everywhere on the same day, according to the almanac, but the almanac ought to know better than that.

Any American boy can aspire to be president; that's the trouble.

After everything else has been tried on a baldheaded lawn, you get it a wig—that is, a fresh sodding; and a good wig is extremely expensive.

All the elements are mediums for carrying on warfare now since fire grenades have been put to use.

Mayor Baker of Cleveland says we are straphangers by nature. Our prehistoric ancestors, however, had tails to help them get a sinch hold.

Allies have their eyes on Asia Minor and Japan has her hands in Asia major.

If port and starboard are to go, why hang fast to knots and fathoms? Sometimes it seems as if a man would prefer trying to be independent on 10 acres of land rather than trust to the uncertainties of getting and holding a job.

Great fault to be found with recent ideas of peology is that the "reform" of the convicted murderer doesn't seem to protect society from the murderer who hasn't been convicted and reformed.

Our "protest" made to a foreign power is something else that doesn't seem to be heard around the world.

Monday is sometimes blue because it is such an exhausting task to hunt for amusement on Sunday.

Is it possible that cinema artists missed the opportunities of the Piute uprising?

Corporations having first fought the people to a standstill, and the people having fought the corporations to a standstill, it is time, with mutual respect, for both to hold a friendly conference.

Love of truth doesn't compel any one to indicate that he has heard that funny story before. Laugh and the world laughs with you; say "That wasn't the way I heard it," and your left alone.

Billy Sunday says that a brimstone hell really exists. Well, Billy knows as much as anybody does about it.

Could cookery be taught to all men, some of them could make their own strawberry short cake exactly as they want it.

Next to a good pun comes an unconscionably bad one; it's the 50 per cent ones that get little appreciation.

A woman will brave pneumonia for the sake of dress; but a man will do the same thing for sake of baseball.

Dardanells better take that old fame, Hellsport. It's more like it.

We view with alarm the fact that "commys" and "chinsys" used by the boys in playing marbles are smaller than those we used to have.

Brotherhood of man might be more inviting if it didn't require so many rules.

Chautauqu can't see why their season isn't pushed forward as the baseball season is.

Peace glimmers on the European horizon. That's der Tag we'er all waiting for.

Notice to Farmers.

The Tillamook Lime Products Co., is ready to furnish ground lime stone to the farmers. The lime stone is ground so as to pass a 1-6 inch wire screen.

The lime stone will cost \$5.00 per ton in sacks at the plant. A charge of 3 cents per sack or 60c. per ton extra will be made for the sacks unless sacks are furnished by the customer. Only grain or meal sacks with a close weave should be brought as the fine dust or powder will all be lost if the sacks have a coarse weave leaving only the coarse grains of limestone in the sacks.

A set of new grinding rollers are being installed to increase the capacity and produce a finer product.

Address all communications to U. G. Jackson, Box 413, Tillamook.

\$36.50 TILLAMOOK TO SAN FRANCISCO AND BACK

Return Limit 30 Days.

Ninety Days Ticket, \$39.50.

\$58.50 TO SAN DIEGO AND BACK.

Return Limit 40 Days.

Call on Agent Tillamook for full particulars, stop-overs, literature, &c., or on any P. R. & N. Agent for fares from other stations.

Pacific Railway & Nav. Co

John M. Scott, General Passenger Agent, Portland, Oregon.



RESOLVED THAT THE BIG DROPS COME IN OUR PRICES WHEN WE FIRST MARK OUR GROCERIES. OUR MOTTO IS "QUICK SALES AND SMALL PROFITS."

Special Grocery Prices This Week

- Rex 100 per cent Lye—3 cans for 25c. *
- White Linen Soap—6 bars for 25c.
- Mt. Vernon Milk—3 cans for 25c.
- Burgher corn—3 cans for 25c.
- Silverdale Tomatoes—3 cans for 25c.
- Lily Corn Starch—3 pkgs. for 25c.
- Royal Club Pork & Beans 3 cans for 25c.
- Royal Club Popcorn 3 pkgs. for 25c.
- Try Ray & Company's Special Coffee—27c per lb.

RAY & CO.

GROCERIES, SMOKED MEATS, FRUITS, VEG ETABLES, HAY, GRAIN, FEED.

TILLAMOOK, OREGON

The Ford is lighter than any other car of its size and power. Light weight means economy. Economy in gasoline consumption. Economy in tire expense. Economy in repair bills—less than two cents a mile for operation and upkeep.

Yet with all its light weight the Ford is the strongest, sturdiest car that is built. It is the longest lasting car. Vanadium steel is responsible for that. "Anti-fatigue" steel, scientists call it—the strongest, toughest steel put into automobile construction.

Buyers will share in profits if we sell at retail 300,000 new Ford cars between August 1914 and August 1915

Runabout \$440; Touring Car \$490; Town Car \$600; Coupelet \$750; Sedan \$975, f. o. b. Detroit with all equipment.

M. D. ACKLEY,
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