TISING RATES.

Advertisements.

..., per line	$ .10
...quent insertion, line.	.05
Business and professional cards one month	1.00
Locals per line each insertion.	.05
Display advertisement, an inch, one month	.50
All Resolutions of Condolence and Lodge Notices, per line..	.05
Cards of Thanks, per line	.05
Notices, Lost, Strayed or Stolen etc., minimum rate, not exceeding five lines	.25

RATES OF SUBSCRIPTION.
(Strictly in Advance.)

One year	$1.50
Six months	.75
Three months	.50

THE TILLAMOOK HEADLIGHT.

Editorial Snap Shots.

There is no reason why the County Court cannot get busy as soon as possible and advertise for what contract work is to be done on the roads.

The grippe epidemic does not appear to have caught hold of Tillamookers the same as it has done to persons living in other parts of the country. That speaks well for climatic conditions in Tillamook.

The price of logs have gone up in Portland $1.00, the price of gasoline keeps taking a jump and rubber tires are rolling upwards. And didn't the Democrats promise to reduce the cost of living.

What a pleasant contrast. The bouquet thrown at the County Court last week put quite a different complexion on the agitation that have been going on for so long in this county. It swatted Dougalism good and hard and made that gentleman look ridiculously silly.

Going on the theory of the foolish resolution offered and carried at the budget meeting, we move that whenever road work specified in the budget cannot be done for the amount appropriated, that the money be spent on hard surfacing the main thorough fare south of this city.

An Oregon woman wants a divorce because her husband has been drunk for 35 years. Woman are so impatient. Why not give the poor fellow a little time. The new law may help him.—Telephone Register.

We are wondering how much booze and how much money it took for a 35 year jag.

Politics appear to be on the tapis once more, and with the primary election not far distant and the general election in the fall, the political pot will be kept boiling from now on. Those who aspire to office are now grooming themselves for the fight, as the Oregon System permits most anybody to run. All they have to do to get on the primary ballot is to circulate a petition. From what we can gather there will be a whole raft of candidates for county offices, especially on the Republican ticket. It is generally conceded that there is going to be a Republican landslide that will bury the free trade party, and carry those who are fortunate in obtaining the nominations to victory.

Tillamook County has had too much Dougal-Dougally-Do-Ism, and we are glad to find such a strong sentiment against special interests attempting to arouse strife and division amongst our citizens by a paid agitator, as well as considerable resentment to the many base insinuations and libelous matter that have been circulated to belittle and ruin the reputation of our county officials. Give some persons plenty of rope and they invariably hang themselves. The Dougal-Dougally-do-Agitator has shot his wad in Tillamook, and we move that the hon. gentleman be promoted to raise another Coxey army and that he invite the chronic knockers whom he hob-nobbled with along with him as his personal advisors.

One of our subscribers writes: "It might pay you to bury the hatchet and abuse Teddy less, as some of us old Republicans that heretofore voted that ticket all our lives are Teddy men first, last and all the time, and the more we are abused the harder it will be for us to vote the G. O. P. ticket, in fact, in order to win, some man that the Progressive wing is willing to indorse will have to be nominated." The snap shot man is mistaken. He thought that the progressive party in this state simply consisted of one person—Dr. Coe—all others having returned to the Republican Party, and who were glad to get back into the real progressive and prosperity party. We want to inform this subscriber that the Republican party is not a one man party, like the Progressive party, and that is the reason why it has "Come back" and the Bull Moosers have crawled into their holes and the party become extinct.

Judge Gantenbein, in Portland last week, took a novel method of disposing of a Sunday closing case in that city. He continued the case until the people had been given an opportunity to vote whether the law should stand or be repealed. Multnomah County will not be bothered with the Sunday closing law until November, when the people will decide the question. It is safe to say that the law will be repealed in November, and then it will be up to the State Legislature to pass a law that does not discriminate against one class of citizens and give special privileges to the butcher, the baker and the undertaker as well as to the theaters. We believe it is necessary to have a Sunday closing law, for business men as a whole desire to close up, but it often happens that other business men want to take advantage and open up when other businesses are closed. We hope, however, when a Sunday closing law is framed it will be along common sense lines.

It is the intention of the businessmen to form one central organization, to be known as the Tillamook Chamber of Commerce, for the entire county, the aims and objects of which are to work together for the best interests and development of Tillamook County. We think the idea is a good one, for, by united effort of all parts of the county, it will be possible to have a strong organization for development work. For nearly a year nothing has been done to boost this favored section of Oregon, while other parts of the state are making strenuous efforts to obtain new settlers, new industries and new money. Tillamook County should be awake to the situation, for the next few years will see a wonderful development in all parts of the county, and it requires a live, progressive organization to look after the interests of the county. If the business men would turn out once every month and have a get-together, rousing meeting, as they should do, results would soon follow, for people like to invest and locate in a live go-a-head community. We all need to be aroused once in a while, and now is the time to have a genuine revival and a get together of every live wire in the community. We have a few drones, hold back, do nothing persons in the community, but they don't amount to anything, anyway.

The Supreme Court in its decision on the mandamus case said: "It appears that the County Court made a faithful, painstaking effort to comply with the requirements of the statute." The Tri-County Bulletin and the Tax Liberator, issued by special interests and non-residents, will please give our county officials credit for faithfully performing their duty. The Supreme Court commends the county officials in the above brief sentence, and we are pleased that it does, for of late years the disposition of some persons have been to falsly accuse county officials. The snap shot man is in a position to know that Tillamook County has been fortunate in having county officials who have honestly performed their duty and endeavored to serve the public faithfully, and for that reason we prefer to trust them and believe them, and not some outsider who is sent into the county to cause trouble and strife, and who generally hobnobble with those who are chronic knockers and of a grouchy disposition. True they have made some mistakes, but this is not dishonesty. Don't we all make mistakes? The snap shot man is not one of those who go off half cocked and accuse a person, directly he obtains a public position, that he is a crook and a grafter. It is the easiest thing in the world to accuse public officials of graft, but when it come to a show down to produce the proof, why, that is generally impossible. For that reason, our citizens should be careful and not believe such false and scandelous gossip and base insinuations, especially by paid agitators.

Those who advocate bonding the county for hard surfaced roads should remember that the law only allows this to the extent of two per cent of the assessed valuation of the property of the county. Two per cent of $21,117,313 amounts to $422,446. Interest on this at five per cent would be $21,122.30 annually. Thus far our concrete roads have cost in the neighborhood of $14,000 a mile. It is safe to predict that if the county was bonded for the full amount, there would be a contention as to where the money should be extended; unless it was agreed that one half be expended in the south part of the county and the other half in the north part of the county. Anyone can see that $422,446 will not hard surface the entire length of the county, which is about sixty miles in length. To do this at the present cost of concrete roads, $840,000 will be required. Where is that amount of money coming from? One thing that makes concrete roads in this county so costly is lack or suitable rock and sand. We have given this information to enlighten our readers on facts and figures in regard to the cost of hard surfacing. There is some probability of getting the work done for $10,000 a mile, but this has to be demonstrated first. We do know that last year's work on concrete roads in this county cost in the neighborhood of $14,000 a mile, and if it can be constructed in the future for less money so much the better. It would only take six years to do the work at an expenditure of $100,000 annually if the roads can be constructed for $10,000 a mile.

By appropriating sufficient money to complete the Bayocean road, that takes all the wind out of our sails and deprives us of our thunder. This, however, proves the value of persistent newspaper boosting, for the snap shot man was the first to advocate and boost for the road to Bayocean—and kept at it. When the road is complete we believe everybody will acknowledge we were right in our efforts. The snap shot man from now on will boost for hard surfaced roads and that every year $100,000 be taken from the road fund for that purpose. As to where the hard surfacing should be done, we care very little about that. Our efforts will be to get as much hard surfacing as possible without increasing taxation, which we think can be done by not starting new road projects for several years. The snap shot man believes this should interest every good road booster and every taxpayer, for every mile of hard surface road that is constructed it means a considerable saving in maintenance charges. Too much road money is going out for maintenance, owing to the increase and heavy travel on the main road through the county, and all our efforts and as much money as possible should be used to eliminate this heavy drain on the road fund. Probable we shall meet with some opposition, as we did in the Bayocean road project, but we are going to boost for hard surfaced roads and stay with it until the main highway through the county is hard surfaced. It will take a number of years and a good deal of newspaper boosting before the county has a hard surface road from one end of the county to the other, for it is a big undertaking and will cost a big wad of money before it is completed.

It is not often that the snap shot man refers to complimentary letters sent him, for he is fully aware that in taking a firm stand in matters of public importance, that there are those who coincide and those who differ with him. Our editorial on the Oregon System, seems to have found its way into a number of Oregon newspapers, which have met with complimentary remarks, and, no doubt, some criticism, for the people of Oregon have not recovered from their Oregon System jag yet, while the politicians and office seekers rode it to death, so much so, that in the coming election something new will have to be resorted to to fool the people. But we are getting away from the point we had in mind, and that is to express the sentiments of a gentleman in Portland who happened to read our editorial. It is as follows:

"The current issue of the Oregon Voter reprints an article from your paper on the Oregon System.

"The views therein expressed so nearly coincide with those entertained by the growing minority that I would like to offer such encouragement as my subscription to the Headlight would afford, in the hope that the beams of the Headlight may be magnified and eventually reach places now dark.

"It may be poor politics to express such opinions as you seem to hold, and it will doubtless lead to your being called 'reactionary' 'mossback,' 'owned by the trusts' and other choice terms, but you are not standing alone, and if better things are ever to come for Oregon it must be largely through the efforts of men who have the courage to express their convictions, even if for the moment they may seem to be unpopular. If there were more editors who ran their papers from the sanctum instead of from the commercial counter, we would be better off."

SPELLING CONTEST.

For Students of Public Schools on February 4th.

For students of public schools on Feb. 4th.

A spelling contest is being arranged for the schools of the county. The first one of a series of four contests will be given Feb. 4.

The words will be selected from Hick's Champion Speller.

The words for first contest wi'l be selected from the following named sections and lessons.

Third grade, Section 1, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

Fourth grade, section 2, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

Fifth grade, section 3, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

Sixth grade, section 4, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

Seventh grade, section 5, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

Eighth grade, section 6, lessons 1 to 25 inclusive and lessons 86 to 110 inclusive.

For high school students the words for contest will be selected from "Minimum Spelling Requirements for the schools of Oregon." For Feb. 4, the first column on pages 4 to 7 inclusive will form basis for contest list.

Contests for two divisions for those not attending school who are under twenty years of age are also planned. First division: Those who have not completed the eighth grade. These will spell the same words as the 8th grade. Those who have completed the eighth grade will be classed in the second division. Such contestants will have the same words as the high school. The words for this contest will be in the hands of the teacher and may be procured by those wishing to enter by making application to any teacher in the county. Contestants in both of these divisions are requested to appear at the nearest school building on the afternoon of Feb. 4, that the contest words may be written with the school contestants.

Teachers will observe from the above planned contest that it is presumed that all grades of school will be working on lesson 86 in their respective sections. If any are not doing so, and you decide to enter these contests, it is suggested that lessons 86 to 110 inclusive be made the basis for class recitation work from date until Feb. 4.

You will also observe that lessons 1 to 25 inclusive are included for the purpose of requiring a review of the work passed over since the beginning of this term of school. This review may be done in a way best suited to your school.

The two divisions for non-attending pupils will not be classed with those attending although they have the same words. Separate reports will be made for these divisions.

Complete details with reference to the contest will be mailed the teachers soon.

W. S. Buel, County Supt.

The System.

When a man has built a barn—
Tax him!
When a man has cleared a farm—
Tax him!
When he lays another roof,
When he grows another hoof,
Hustle 'round and get the proof,
Then tax him!

Has a man some idle earth—
Don't tax him!
Though its climbing up in worth,
Don't tax him!
Let him reap what other sow,
They are rather chumps, you know!
If they were not they would go,
And tax him!

COUNTY BOOKS AUDITED

Accountant Finds Books and Accounts Have Been Most Excellently Kept.

Joseph H. Wilson has filed his report with the County Clerk, who was employed to audit the books and accounts of the several offices of the county. It shows that the county affairs have been carefully and diligently attended to, and reflect great credit on the county officials for the manner in which they have looked after county affairs.

Pursuant of your appointment, I have audited the books and papers of the county officers of Tillamook County, Oregon, from Oct. 1st, 1914 to Jan. 1st, 1916, and the following is a true statement of the amounts collected by said officers, belonging to Tillamook County and the disposition of the same:

County Assessor.

The Assessor has collected personal property taxes, as follows:

Warren Construction Company $123.00 which was deposited in the treasury in October, 1915.	
April 7, from C. Stouder	$ 3.58
April 17th, from R. Barker	10.00
April 26th, from J. F. Hill	3.40
June 2nd, 1915 from J. Erickson	12.33
Total	$29.31

Still in the Assesor's hands.

The law requiring these collections by the assessor has him collect according to the levy for the previous year. If the levy for the current year exceeds, or does not equal the levy of the preceeding year then these collctions have to be amended to correspond to the levy of the current year.

The County Clerk.

The County Clerk has collected fees, fines and scalp bounties, as appears upon his fee books, as follows:

Oct., Nov., Dec., 1914	$783.10
1915, Jan. to Nov.	4261.19
1915, Nov., Dec.,	733.15
Total	$5777.44

Which has all been deposited in the treasury, the latter item, Jan. 5th, 1916, and this item does not appear upon the Treasurer's statement herewith, as his books were closed before the Clerk could get his deposit compiled. The Clerk has also collected other scalp bounty money which has been deposited in the treasury as shown by the treasurer's statement.

Registration of Titles.

Under the Torrens law the Clerk registers titles when so decreed by the Circuit Court, and enters transfers of registered titles upon presentation of deed transferring the title. There have been no titles registered the last fifteen months, but there have been, in Oct., Nov., and Dec., 1914, transfers from No. 393 to 432 entered, and for 1915 from No. 433 to 543 entered.

The clerk has, in each case, recorded a deed between the parties and the transfer fees have been deemed paid by the fee paid for recording the deed, which is $1.20 each. Whereas, by simply filing the deed and registering the transfer the fee would be 50 cents each.

There is no settled opinion in Oregon regarding these title registrations, some attorneys contending that when a deed in a register title is recorded, it takes the title out from the operation of the Torrens Law, and other attorneys contend that unless the deed is recorded the legal title rests in the last owner of record. It will probably require either the modification or repeal of the Torrens law, or else a decision of the Supreme Court to settle this question.

I have checked out all the sources of income of the county clerk, comparing the fee books with the original records, where county money is involved, and the accounts of the Clerk in relation to naturalization business, and Game Warden Licenses, with his exhibits of the same, and find that he has properly accounted for all the funds coming into his hands by virtue of his office.

I have examined his issue of warrants to the treasury and find he has issued the same as directed by the court.

For the satisfaction of certain heavy taxpayers I have compiled a statement of the expenditures of the county from Oct. 1st, 1914, to Jan., 1st, 1916, showing the amount drawn on the general fund, $69,384.06, and the amounts drawn on the road fund, $183,220.82, and I make this statement under another cover, it being no part of an accounting contemplated under the act of 1915.

I have furnished no one except the court, with this statement.

The Sheriff.

I have examined all the receipts in the Sheriff's office, and have compared them with the tax collecting register, or tax ledger, and find that the Sheriff collected from Oct. 1st, 1914, to Jan. 1st 1916, the following taxes:

Old delinquents	$ 209.33
1908	58.03
1909	207.68
1910	122.09
1911	592.16
1912	1,611.03
1913	11 174.58
1914	168,862.43
Total	$182,862.33

These taxes were deposited regularly each month in the treasury as collected, the deposits for Oct., Nov., and Dec., 1914, amounting to $5103.35; 1915, amounting to $177,733.98; Total $182,837.33.

Fees and Milage.

The sheriff has collected fees and milage, as follows:

Oct., Nov., Dec., 1914, $23.60; 1915, $77.40; Total, $101.00. And these amounts have been regularly paid into the treasury.

The Treasury.

The Treasurer collected taxes for 1914 to the amount of $228,532.07, which items were audited last spring or summer. And this money appears on deposit in his books, exactly as collected.

Treasurer's Receipts.

Balance on hand Oct. 1st, 1914, $32,159.08.	
Amounts received during Nov., Dec. and Oct., 1914:	
Bank Interest	$317.64
Justice Fines	160.00
Clerk's Fees	783.10
Sheriff tax collections	5103.35
Use Donkey Engine	55.00
5 per cent forest rentals	365.94
Sheriff's fees and milage	23.60
Total	$ 6,808.63
Total	$88,697.71

Treasurer's disbursements, Oct., Nov., and Dec., 1914.

Redeemed gen. fund Wnts.	$20,590.59
Redeemed road warrants	14,877.49
Redeemed special school warrants	818.00
Redeemed scalpwarrants	2.00
Paid State school orders	2,619.40
Paid county school orders.	32,627.00
Paid County Fair orders	24.25
Paid school library orders	324.56
Paid institute orders	145.05
Paid scalp bounty orders	72.00
Paid game protection	37.50
Total disbursements	$7,137.84
Balance in treasury Jan. 1, 1915, $16,829.87.	

Treasury Receipts for 1915.

Amounts received during 1915.	
From roads	$ 2.50
Bank interest	1,360.66
Sheriff's fees and milage	77.40
Sheriff's taxes collected	17,733.98
Motor vehicles	567.62
Clerk's fees	4,261.19
Treas. tax collections	228,523.07
Error in Warrant	21.25
Use of Co. Dredge	200.00
Assesor's collection tax	123.00
J. P. Fines	258.50
5 per cent land sales	68.68
Scalp bounty	139.25
State schools	3,904.25
County fair fund	930.49
Rent of road scrapers	29.00
Yamhill road refund	6,706.71
Total receipts	$424,916.55
Balance in Treasury Jan. 1st, 1915	$ 16,829.87
Total	$441,746.42

Treasurer's Disburseemnts for 19

Redeemed county warrants general fund	$ 49,061
Redeemed road War.	189,061
State school orders	4,019
County school orders	38,886
Scalp bounty warrants	301
School library warrants	280
Game protection	125
Special school orders	31,725
Nehalem City orders	584
Nehalem Port orders	17,936
Forest patrol	788
Bay City	2,659
Bay City Port	14,074
Wheeler City	551
High school warrants	6,892
Tillamook City	10,225
Tillamook Port	1,127
State taxes paid	52,175
Indigent soldiers	115
County Fair	938
Institute orders	103
Total disbursements	$421,595
Balance Jan. 1st, 1915	$ 20,150

This balance is deposited as follows

First National Bank Tillamook	$6,263
Tillamook Co. Bank	9,054
First Bank Bay City	856
Nestucca Valley Bank	1,582
Nehalem Valley Bank	1,174
Total	$18,930
Certified checks to Southern Pacific	
No. 1437	$830.00
No. 1453	390.00
Total	$1,220.00

The Treasurer showed me the bank statements evidencing these balances January 1st, 1915.

The books and accounts of the several officers of Tillamook County have been most excellently kept during the time covered by this audit.

Excepting the amount in the hands of the Assessor all the county money has been properly accounted for and the books evidence the most painstaking care and attention on the part of the officers and their assistants who have worked upon them.

Joseph H. Wilson,
Certified Public Accountant.

Statement showing the expenditures of Tillamook County from October 1st, 1914 to January 1st, 1916. Compiled from the warrant Registers in the office of County Clerk.

WARRANTS DRAWN ON THE GENERAL FUNDS.

Item	Oct-Nov. Dec. 1814.	Jan-July 1915.	July-Dec. 1915
Bridges	$6,056.75	$167.89	$
Roads and Highways	2 404.72	611.36	
Circuit Court	2,076.75	1,576.22	1,264.05
Justice Court	84.05	447.25	309.10
Clerk's office	833.40	1,897.82	1 886.35
Sheriff's office	853.99	1,677.93	2.435.17
Surveyor's office	1,035.82	2,672.79	3,512.67
School Snperintendent	613.33	870.85	1,050.23
Treasurer	638.67	2 272.82	506.48
County Court Commissioners	1,139.30	1,485.70	1,940.30
Coroner	196.75	66.25	99.3
Assessor	822 73	1,800.64	1,236.53
Court House and Jail	448.37	2,457.71	1,312.58
Insane	20.67	6.05	10.0
Elections	1,477.71	1,054.93	
Printing	72.93	1,500.56	151.6
Juvenile Court			58.2
County Poor	376.75	1,164.00	1,255.50
Court Expense	27.03	10 19	4.48
Teachers' Examinations		39 00	
Truant Officer	13.64	25 93	10 00
Refunded Taxes			9.37
Health Officer		75.00	75.00
Forestry Department		592.59	
Sealed Weights and Measures			52.40
Indemnity		43 75	
Sourgrass Survey			679.44
Stock Indemnity			125.00
County Veterinary	285.00	140.00	350.00
Widows' Pensions	210.00	510.00	830.00
Fire Warden	85.00		286.00
County Audit-Treasurer's Col.		89.75	
County Fair	652.28	1,500.00	2,467.20
Farm Adv. Work	500.00	875.00	750.00
Relief		55.00	105.00
Totals	$20,925.64	$25,686.98	$22.771.44
Total			$69,384.06
Road District No. 1	3,802.37	10,504.94	29,982.27
Total			$44,289.58
Road District No. 2	5,035.47	14,108.06	62,885.12
Total			$82,028.65
Road District No. 3	7 782 59	7,692.24	41,427.76
Total			$56 902.59
Totals	$37,546.07	$57,992.22	$157.066.59
Total			$252,654.88

JOSEPH H. WILSON,
Certified Public Accountant.

FIRE! FIRE!! FIRE!!!

WE HOPE FIRE WON'T COME to your home during the coming year, but there is a possibility that it may, and if it does you should be prepared for the consequences. It seems to us so foolish when a man says he doesn't need fire insurance, that he has never had a fire and don't expect to have one. When a fire starts you can never tell where it will end. Be prepared in any event by taking out a fire insurance policy.

ROLLIE W. WATSON,
"The Insurance Man."

PHONE US. CALL ON US. WRITE US.
TODD HOTEL BUILDING, TILLAMOOK, ORE.

BREAD

made of Yamhill Family Blend Flour is a life giving food. It cannot be outclassed at the price and equal to many of the higher priced hard wheat flour on the market.

If you want your boys and girls to grow strong and healthy serve them with plenty of the products from Yamhill Family Blend Flour. YAMHILL MILLING CO.