

OLD MYSTERY SOLVED

The mystery attached to the failure of many mother, wives and sweet-hearts to receive letters written to them by their soldier boys who took part in the World War has been cleared up by a discovery just made by the postoffice department. A few days ago Postmaster General New...

Evidently none of them was subjected to inspection before they were sold to the St. Louis dealer several years ago. The price of these boxes to the postoffice department is about \$6 each, and inasmuch as the St. Louis dealer still had on hand 81 of them—which he was willing to dispose of at 80 cents each—the postoffice department bought them and ordered them put in shape for service.

TAX SUPERVISING LAW DEFECTIVE, IS DECIDED

The state supreme court has just handed down written opinions in which it affirms that the title of the tax supervising law is defective, but the legality of the law is not attacked. No mention as to the constitutionality of the law creating county tax supervising and conservation commissions in Oregon was made in written opinions handed down by the state supreme court recently in original proceedings in mandamus filed by a number of Yamhill county banks against the county court of Yamhill county and by Yamhill county

against R. O. Hawkes, county assessor. The written opinions were prepared by Justice John McCourt and affirmed the oral opinions handed down by the court on December 28, 1923, in which it was held that the title to the law was defective and that tax levying bodies of the state should ignore the tax supervising and conservation act in making their tax levies for 1924.

In the Vehreill county case it was charged that the tax supervising and conservation commission had refused to include in its tax levy for 1924 two items aggregating approximately \$75,000, covering principal and interest due on highway bonds. Plaintiffs in the Umatilla county case alleged that the county assessor acting under the tax supervising and conservation act, had refused to include on the tax rolls for the year 1924, the amount \$66,976.81 for market road purposes.

In both cases the plaintiffs attacked the constitutionality of the tax supervising and conservation act, but this question was not passed upon in either the oral or written opinions handed down by the court. Following up its oral opinion in the Umatilla county case, the supreme court, in its written opinion today, made it plain that market road levies must come within the 6 per cent limitation law. The supreme court held that Umatilla county had not exceeded its authority in levying this tax and that it should have been extended on the tax rolls.

MAY HOLD EXAMINATION

A Portland newspaper recently contained the statement that an examination would be held in this city soon for postmaster, as the term of postmaster Foster would expire some time in March next. Seen with reference to the matter this week, Mr. Foster stated that he had not been notified of any such examination, but that his term would expire early this year. It is believed that the present incumbent will again be an applicant for the position which he now holds. The Tillamook office is rated as an office of the second class. Since Mr. Foster's incumbency, the office has made rapid gains in all departments, and is one of the busiest post-offices in its class in the state.

BRIEF PERSONAL NEWS

Mrs. Paris C. Lamar is at the Tillamook general hospital, where she was operated upon a short time ago by Dr. Ringo. It is learned that she is improving nicely, and will be able to be removed to her home in a few days.

A bridge and 500 card party was held at the Elks lodge room last Friday night in which Elks and their wives participated. A luncheon was served at the close of the games, and an enjoyable time is reported to have been had.

NOTICE

To the Tax Payers of Tillamook County:

I wish to advise that I have on hand the 1923 tax rolls. Payment of taxes may be made at any time before April 5th, either in full or the first half. Taxes on first half let go unpaid after April 5th, carry interest at the rate of 1 per cent per month.

I regret to state that owing to a recent decision in the Circuit Court, this office will be forced to refuse County Warrants for taxes as under

that rule the sheriff must pay over to the County Treasurer in cash all moneys collected by him.

Send list of property on which you wish to have tax statement at as early a date as possible and we will send you statement to cover.

JOHN ASCHIM, Sheriff.

18-4t

GOT A LOT OF THINGS

and don't need them all. Got a price on everything; you can take your choice. Look this list over: Two heavy teams of horses; only need one. Two hay rakes; only need one. Thirty head of cattle; only need fifteen. Price on every cow. Two plows; only need one. Three sows, farrowing in February; only need one-and-a-half. See me either at my barn or at my ranch, first house north of the Odd-fellow cemetery. J. E. REEDY.—adv.

LEGAL NOTICES

NOTICE OF HEARING OF FINAL ACCOUNT OF EXECUTOR

Notice is hereby given That the Executor of the last Will and Testament, and Estate of Henry Hays, deceased, has filed his Final Account as such Executor in the County Court of the State of Oregon, for Tillamook County, and that the said Court has appointed Saturday, March 8th, 1924, at 10 o'clock A. M. at the Court Room of said Court in Tillamook City, Tillamook County, Oregon, as the time and place for the hearing of the said Account and any objections thereto, and the closing of said Estate.

Dated February 8th, 1924. F. H. GOYNE, Executor of the last Will and Testament, and Estate of Henry Hays, Deceased.

18-5t

NOTICE OF FOUND PROPERTY

Notice is hereby given that the undersigned, administratrix of the Estate of Wayne W. Wiley, deceased, has filed her final account as such in the County Court of Tillamook County, Oregon, and that said Court has appointed Monday, February 25th, 1924 at the hour of ten o'clock a. m. at the County Court Room in the Court House in Tillamook City, Oregon as the time and place for hearing objections to said account, and the settlement thereof.

Dated February 2nd, 1924. ALBERT WILKES, Finder.

18-1t

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed administrator with the Will annexed of the Estate of Frank Whitaker deceased by the County Court of Tillamook County, Oregon.

All persons having claims against said Estate are notified to present the same to me for allowance at the office of Botts & Winslow, attorneys at law, Tillamook City, Oregon, within six months from the date of this notice.

Dated this February 8, 1924. H. T. BOTTS, Administrator of the Estate of Frank Whitaker, deceased.

18-5t

NOTICE OF FINAL SETTLEMENT

In the County Court of the State of Oregon for Tillamook County.

In the matter of the Estate of Sven Peter Svenson, deceased.

Notice is hereby given that the undersigned, executrix of the estate and Last will and Testament of Sven Peter Svenson, deceased, has filed in the above entitled our her final account, and that the Court has made an order fixing the 1st day of March, 1924, at the hour of 10 o'clock a. m. at the County Court House in Tillamook, Oregon, as the time and place for hearing, settling and allowing the said final account.

Now therefore, all persons interested are hereby notified to appear at said time and place and make known any objections they may have to the said final account.

EMMA GEORLY MEYER Executrix of the Estate and Last Will and Testament of Sven Peter Svenson, deceased.

W. O. SIMS Attorney for the Estate 405 Henry Building, Portland, Oregon.

17-15

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed administrator of the Estate of Naomi E. Thompson, formerly Naomi E. Reynolds, deceased, by the County Court of Tillamook County, Oregon. All persons having claims against said Estate are hereby given notice and required to present them to the undersigned for allowance at the office of Botts and Winslow, attorneys at law, Tillamook City, Oregon, within six months from the date of the first publication of this notice.

Dated this January 25th, 1924. ALFRED REYNOLDS Administrator of the state of Naomi E. Thompson, formerly Naomi E. Reynolds.

16-5t

NOTICE OF FINAL ACCOUNT

Notice is hereby given that the undersigned, administratrix of the Estate of Wayne W. Wiley, deceased, has filed her final account as such in the County Court of Tillamook County, Oregon, and that said Court has appointed Monday, February 25th, 1924 at the hour of ten o'clock a. m. at the County Court Room in the Court House in Tillamook City, Oregon as the time and place for hearing objections to said account, and the settlement thereof.

Dated this January 11th, 1924. FRANCES M. STEINBACH, formerly Frances M. Wiley, Administratrix.

Botts & Winslow, Attorneys for Administratrix, Tillamook, Oregon.

15-5t

NOTICE OF HEARING OF FINAL ACCOUNT

Notice is hereby given that the undersigned has filed his final account in the County Court of the States of Oregon, for Tillamook County, as administrator of the estate of John Salvey, deceased, and that the said Court has set Monday, the 11th day of February, 1924, at 10:00 o'clock in the forenoon of said day, at the Court House in Tillamook City, Oregon, as the time and place for hearing objections thereto.

BEN JACOB Administrator of the Estate of John Salvey, deceased.

14-5t

NOTICE FIRST AND FINAL ACCOUNT AND REPORT NO. 655

In the County Court of the State of Oregon for the County of Tillamook. In the Matter of the Estate of William D. Stillwell, Deceased.

Notice is hereby given that the undersigned has filed in the County Court of Tillamook County, Oregon, his Final Account and Report as Administrator of the Estate of William D. Stillwell, deceased, and that said Court has, by order of the County Judge, Homer Mason, dated and entered January 7th, 1924, appointed Monday, the 11th day of February, 1924, at 10 o'clock of said day, at the County Court Room in the County Court House in the City of Tillamook, County of Tillamook, State of Oregon, as the time and place for hearing objections to said Final Account and Report, and settlement thereof.

Dated this 9th day of January, A. D., 1924. M. V. STILLWELL Administrator of the Estate of William D. Stillwell, deceased. John Leland Henderson, Attorney for Administrator. First publication January 11th, 1924. Last publication February 8th, 1924.

14-5t

SUMMONS

In the Circuit Court of the State of Oregon, for the County of Tillamook. Martha Metcalfe, Plaintiff against Howard Metcalfe, Defendant To the above named defendant: In the name of the State of Oregon:

You are hereby summoned and required to appear and answer the complaint filed against you in the above Court and cause on or before six weeks from the date of the first publication of this Summons, and if you fail to appear and answer said complaint within said time the plaintiff will apply to the Court for the relief prayed for in the complaint, to wit: For a decree dissolving the bonds of matrimony now existing between the plaintiff and the defendant, and awarding the plaintiff the care and custody of the children Willie and Glen Metcalfe, the issue of said marriage, and for such other and/or further relief as may be just and equitable in the premises.

This Summons is served upon you by publication by virtue of an order duly made and entered in the above entitled cause by the Honorable Homer Mason, County Judge of Tillamook County, Oregon, in the absence of the Circuit Judge, which Order is dated the 2nd day of January, 1924, and requires the service of the summons to be made upon you by publication in the Tillamook Headlight for six successive weeks. The date of the first publication is January 4th, 1924.

ROBERT H. McGRATH, Plaintiff's Attorney, Tillamook, Oregon.

13-7t

CLASSIFIED AD COLUMN

ESTABLISHED RATES FOR CLASSIFIED ADVERTISING One cent per word per issue, with a minimum charge of \$25. Readers are charged at the same rate. All reading notices must have "adv." attached. No preferred positions.

ANNOUNCEMENTS

THE BEST IN CHIROPRACTIC—Dr. J. L. Fayette. Beals building, Tillamook, Oregon. Both phones. 15-1t

FOR SALE—8-ROOM RESIDENCE, just without city limits. Water, lights, garage, chicken fences, two acres. On good gravel road. Easy terms. Mutual phone. James Goldsworthy, Tillamook. 14-4tp

FOR SALE OR TRADE

FOR SALE OR TRADE—100 ACRE dairy farm right in Portland's front door yard. Only 30 minutes drive from heart of city. All river bottom land, 50 acres in cult. Fair 7-room house, new barn for 42 cows, new silo, grainery and other buildings. Wire fences. Wonderful soil. Here is a chance of a life time to acquire a dairy farm where you have the markets right at your door. Price \$200 per acre, your own terms. Think it over, then act. First come, first served. Deal direct with owner if you wish. Might take some property as first payment, Edwin Jacobson, 423 Bd of Trade Bldg., Portland Oregon. 18-4t

FOR SALE OR TRADE—FARM OF 95 acres. 35 acres river bottom, balance level farm land. All in cultivation but about 3 acres. All fenced. One mile west of Sheridan on the highway. Owner wishes to move over to Tillamook county. Will sell or trade. W. O'Hara, Sheridan, Oregon. 19-1t

WHAT HAVE YOU?—I HAVE A 2 acre tract, all cleared, in suburbs of Portland, in splendid location for exchange. No gravel. Fine garden land, or good for chickens. New 5-room house. I want four or five acres of land near Bay City or Tillamook. Must be house on tract and near town. Will not deal with or through agents. Address, G., in care Headlight office, Tillamook, Oregon. 18-1t

FOR SALE

BOAT FOR SALE—45 FT. X 10 FT. cruiser with cabin, galley, lavatory. 40 HP Speedway engine in first class condition. Hull of Port Ford cedar and oak ribs. E. E. Platt, E. 17th and Center Sts., Portland, Oregon. 18-2t

COWS FOR SALE—TEN HEAD OF milk cows; 2 fresh, remainder fresh last of February, and in March next. Also 1 set of used double harness, 1 perfection milking machine. Clark Embum, Bell phone 2F11. 19-4t

FOR SALE—8-ROOM HOUSE AND property \$400. Purchaser assumes paying and sewer assessments and taxes. South half of lots 7 and 8 block 8 Miller's ave. Wm. Ryan, Twin Rocks, Oregon. 19-4t

FOR SALE—160 ACRES PART timber. Good land. Real bargain, \$890, Blaine, Oregon. Write Chas. Baker, 207 Lake St. Kalamazoo, Mich. 19-1tp

FOR SALE—I HAVE SEVERAL

PROFESSIONAL DIRECTORY

DR. P. J. SHARP DR. E. D. ALLEN DENTISTS Natl. Bldg. Both Phones TILLAMOOK, ORE.

Dr. J. D. TURNER Optical and X-Ray Laboratories In the office on Thursday only. National Building Tillamook Oregon

DAVID ROBINSON Physician and Surgeon National Building Tillamook Oregon

Both Phones Hours 9 to 5 Dr. Elwood B. Faxon And Dr. Henry E. Wiseman Dentists 215-216 Tillamook Building Tillamook, Oregon

CHIROPRACTIC THE BETTER WAY TO HEALTH DR. H. L. BABB CHIROPRACTOR Both Telephones 211 Tillamook Building

DR. O. L. HOHLFELD Veterinarian Bell phone 8F2, Mutual phone Tillamook Oregon

H. T. Botts Geo. P. Winslow BOTTs & WINSLOW Lawyers Tillamook Oregon

R. E. RINGO, M. D. Physician and Surgeon Room 1-2, Beals' Bldg. Tillamook, Ore.

J. L. KETCH Real Estate and Insurance 305 2nd Ave East

BARRICK & HALL Attorneys at Law National Building Tillamook Oregon

C. R. CHAPIN Attorney at Law Beals' Building Tillamook, Ore.

UT-TER BROS. DENTISTRY National Building Tillamook

car loads of very choice vetch and oats hay stored at Independence, Oregon, that I would like to dispose of soon. Would like to hear from some one that would be interested in that amount at a very reasonable price. L. E. Stapleton, 155 N. Liberty St. Salem Ore. 19-2tp

Tillamook Office BEALS BUILDING Both Phones

LODGE DIRECTORY

Silver Wave Chapter No. 18, O. E. B. Stated communications first and third Thursdays of each month in Masonic Hall. Visitors welcome. PEARLE L. COATES, Sec

W. R. C. Corinth Relief Corps No. 54, Dept. of Oregon meets on first and third Friday evenings of each month, at 8 o'clock in the W. O. W. hall. Visitors welcome. Mrs. A. D. Smith, Pres. Elizabeth Conover, Secretary

FOR SALE—CLOVER, CHEAT and vetch hay in car load lots or can furnish mixed car. Prices quoted on same on application. B. B. Daughton, Lebanon, Oregon 19-1t

CORINTH POST NO. 35 Department of Oregon Meets on second and on fourth Saturdays of each month at 1:30 p. m. in the W. W. hall. J. S. Diehl, Commander Samuel Downs, Adjutant

FOR SALE—VICTOR ADDING AND calculating machine, with combination cash register. Nearly new. Attractive price. Headlight, G-157.

Johnson Chapter, No. 24 R. A. M. Stated Communication second and fourth Tuesdays of each month. Visitors welcome. Wm. C. Foster, Sec

CONTRACTORS LOOK—FINE grade of building tile, cheap. Tillamook Clay Works. 51-1t

Tillamook Lodge No. 57 A. F. & A. M. Stated communication second and fourth Wednesdays of each month. Visitation Brethren welcome. Howard C. Boone, Sec

TEAM, WEIGHT ABOUT 2000 LB. Also wagon and harness. George Crimmons, 410 E. First St. \$775

FOR SALE—STAR A STAP VAUGHAN DRAGSAWS. E. G. Krebs, mutual phone. 51-1t

FOR SALE—STAR A STAP VAUGHAN DRAGSAWS. E. G. Krebs, mutual phone. 51-1t

160 ACRES TIMBER LAND, N.E. Qr. Section 26 T. 1 N. R. 10 W. near Bay City, Oregon. Has value for timber, grazing and water rights. Price \$2100. A. S. Carswell, Sebastapol, Calif. 53-1t

FOR RENT DESIRABLE FURNISHED ROOMS 2 blocks from town. 410 4th St. E. BOARD OR ROOM, OR BOTH IN modern house in city. Corner of 4th Ave. W. and Stillwell. 14-1t

Marathon Lodge No. 93, Knights of Pythias Regular Meeting Monday evening at 7:45 sharp. By order of the Chancellor Commander

ROOMS FOR RENT—103 FIFTH street East. 14-1t

HOUSE MOVER. LITTLE JOBS OR big ones done right. Anyone having this class of work see F. J. Carter, 913 Tenth street, phone 42-J. City. 10-12t

LOST AND FOUND LOST—PAIR OF HORN RIMMED spectacles in black leather case, Friday evening on streets in city. Reward. Call phone 2-M. 19-1t

ANY GIRL IN TROUBLE MAY communicate with Ensign Lee of the Salvation Army at the White Shield Home, 565 Mayfair Ave., Portland, Oregon.

FOR EXCHANGE BOTTOM DAIRY LAND FOR TIMBER—Will trade best quality river bottom dairy land for one or more good quality timber claims. Address A. M. C., 813 N. W. Bank Bldg., Portland, Oregon. 19-1t

PLAIN AND FANCY DRESSMAKING. Mrs. A. S. Dorsey, 15 W. 8th street. 43-

WANTED WANTED—GIRL OR WOMAN FOR general housework. Four in family. Write Mrs. Paul Morgan, Garibaldi, Oregon. 18-4t

WANTED TO BUY WHEN YOU HAVE CATTLE FOR sale call Ed. Hadley, Mutual phone. 18 1t



Our Pet Peeve