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## TARIFF AND THE INCOME TAX

It is stated that England and her allies are already planning a tariff system to go into effect after the war. Presumably it will be in the nature of an arrangement by which the allies will have better terms under which they will trade with each other than they will give other nations. At the same time the "most favored nation" clause is in the treaties with the United States by all these countries, and they can make no better terms with each other than they must give this country. It would seem from this action that the allies are laboring under the impression that this country, or any other that ships its products to them, will have the tariff to pay. Americans had that idea for some half a century, and some of the old guard still have the same delusion.

In England and her allied countries however the tariff system would have one good feature that was lacking here.

Under the system in this country, foreign competition was shut out and the local manufacturers imported European labor, paid it but a trifle more than it received at home, sold their products at a price just below what the foreign goods could be sold for, and put the difference in their pockets. In other words instead of the government getting the benefit of the tariff the local manufacturers absorbed it and the American people paid the bill. It was from this source that most of the swollen fortunes were derived. The system gave the manufacturer the right to levy a tariff on the people, and they did not neglect doing it.

The favorable feature in England, that will help correct this, is the graduated income tax, now high, but which will be so arranged after the war as to be practically confiscatory of incomes above a given amount. Under this arrangement whether the goods are imported or made at home the government will get the tariff, something it did not do here except on the imported goods.

L. W. Rogers, theosophist, has at last thrown a great light on "what is to come after us," which Solomon intimated no one could do. Mr. Rogers has it figured out to a nicety. He says "when a man is dead he does not know he is dead." He then explains that the astral world where one goes when he dies, is so exact a duplicate of this that the corpse does not know he has moved. He also explains that the dead ones "chum around with their old friends in the old haunts and try to converse with the living, being sorely troubled when they are unaware of his presence." Considering some things a fellow runs up against it is not hard to believe Mr. Rogers is on the right track at least. Still the idea is not original with him, for an Irishman one time seeing a turtle walking around after its head had been cut off explained to an inquirer that "sure he is dead but he hasn't found it out yet."

Police Judge Oppenheim of San Francisco had a woman before him recently on a charge of violating the pure food and drug act in selling hair tonic which it is claimed would not work. The woman insisted it would start hair on anything less dense than a billiard ball. The judge was bald headed. Will it start hair on this? he inquired, pointing to his summer fallow. It will, said the woman, and the judge applied it, letting the woman go pending the results of the medical irrigation. If the down starts she will be acquitted, if not—she will probably be outside the jurisdiction of the bareheaded one anyway, so why speculate.

The Oregon delegation seems to be doing all it can to get some of the money to be derived from the forfeited railroad lands turned over to the state and counties. The effort is commendable but useless as there "won't be any profits." But the time the railroad is paid and the back taxes settled what land there is left will barely pay the expenses of getting rid of it.

It is suggested that if anyone feels that he just must have an office that there are vacancies about to be made in the Commercial club departments that one can get without passing around petitions.

Rev. Madison Slaughter is rather game anyway. He was hanged in effigy by irate Oroville citizens early Sunday morning, and in his sermon that day called attention to the act and remarked that "where he came from in the South the citizens would not have delayed so long in the hanging of a person convicted of the crime with which he was charged, and the hanging would not have been in effigy either." This was a pretty bold dare for the mob to try its hand on him.

Senator Harding, temporary chairman of the republican convention says: "I can see no reason why Theodore Roosevelt should not be consulted, if he is back in the party." But is he? Is it not a matter at least doubtful whether Theodore is back in the party, or the party back in Theodore?

The "League to Enforce Peace" ought to suppress that Roosevelt-Roosevelt alliance for the purpose of licking everything in sight before it gets strong enough to put its propaganda into effect. The league might do some really practical work in this direction.



## THE YELLOW LEAF

My step is feeble now and slow, that was once so bold; my hair, once dark, is like the snow, and my feet are cold; my legs are thin, my waist is fat, I have an ache in every slot, I cannot run or skin the cat, I am waxing old. I look around with gloomy eyes, at the growing lads; I like to sit and moralize, with the ancient dads, and tell how boys of other days were better than the modern jays, of higher aims and nobler ways, shunning foolish fads. "With such a bunch of skates on deck," sadly I lament, "this poor old world will go to wreck, I will stake a cent;" the graybeards all agree I'm right, and say the country's in a plight, with all these giddy youths in sight, on amusements bent. There is, alas, no surer sign, that I'm out of date, than are these mournful words of mine, which I here relate; for when a man talks bunk at last, compares the present with the past, and finds degeneration vast, he should pull his freight.



## TAX MUDDLE SETTLED BY SUPREME COURT

### Sheriff Must Extend Roll After It Is Turned Over by Assessor

The supreme court this morning settled the tax controversy for the officials of the Port of Bay City of Tillamook county and the county assessor and sheriff of Tillamook county by overruling the demurrer to the alternative writ of mandamus to compel the county assessor to extend the tax roll. The trouble arose when the county court levied a tax of 3.5 mills to provide a sinking fund for a bond issue. The bonds did not become due until 1923 and it was held by the courts that the county officials could provide only for the interest on these bonds. The county court then attempted to provide for this by cancelling the 3.5 mill levy and levying another of 2.3 mills. By this time, however, and before the questions were settled the tax roll was in the hands of the sheriff and the assessor refused to extend the roll for the 3.1 mill levy.

The suit was brought by the state on the relation of the Port of Bay City against C. A. Johnston, assessor, and H. Cronshaw, sheriff, to decide by whom the roll should be extended. The supreme court decided that since the sheriff held the power to make all corrections of errors after the roll was turned over to him that he should extend the roll to provide for the 3.1 mill levy according to the opinion of Justice Harris.

The other opinions handed down follow:  
Carnahan Manufacturing company vs. Beebe-Bowles company, appellant, appealed from Multnomah county, suit to construe agreement for the erection of a building, opinion by Burnett. Circuit Judge Morrow's judgment for plaintiff reversed.

George Hinkle, appellant, vs. Oregon Chair company, appellant, from Multnomah county, action for damages for personal injuries, opinion by Justice Benson. Circuit Judge Morrow's judgment for defendant affirmed.

J. Brooks Haworth et al. appellant, vs. Frank A. Jackson, et al. appellant, from Multnomah county, suit dissolving partnership, opinion by Justice Burnett. Judgment of Circuit Judge Gatens for defendant modified.

Anna Busk, appellant, vs. R. B. Montgomery, et al. action for damages for personal injuries, opinion by Justice Moore. Circuit Judge Cole's judgment for defendant affirmed.

Henry H. Larkin vs. Carstens Packing company, appellants, appellant, from Multnomah county, suit to recover for services rendered, opinion by Justice Harris. Circuit Judge Kavanaugh's judgment for plaintiff reversed.

R. N. Norlin vs. Lovgren Lumber company, appellant, action for damages for personal injuries, opinion by Justice

## SALEM SCHOOL BOARD ELECTS PRINCIPALS

### Dentists Offer Services Free If Provided Room and Offer Is Accepted

The school board at a meeting held last evening, re-elected the principals of all the junior and grade schools at salaries according to a schedule previously prepared by the board.

Those elected are as follows: E. S. Cannon, Washington junior high at a yearly salary of \$1,150; E. A. Miller, Grant junior high, \$1,100; H. E. Durham, Lincoln junior high, \$1,100; Mrs. Marie Eimer, Englewood school, \$1,050; Mrs. L. R. Clark, Highland school, \$1,050; Emma Kramer, McKinley school, \$1,050; U. S. Dotson, Park school, \$1,050; Miss Anna Fisher, Richmond school, \$1,000. Miss Margaret Cooper had been elected principal of the Garfield school and supervisor of elementary schools at a former meeting, and J. C. Nelson principal of the high school.

The services of Miss Grace Taylor as school nurse will be continued at \$600 a month. The Salem Women's club paying half the salary. This proposition comes from the Women's club when Miss Taylor was first engaged three months ago and was continued through an agreement with Mrs. F. A. Elliott, president of the club.

A proposition was made to the board by Dr. H. C. Ebeloy, representing the city dentists by which the dentists offered their services free if the district would properly equip a room. The offer was favorably received by the board and referred to the supplies committee for immediate action to get the cost of a chair and other equipment. The selection of the room was assigned to the building and grounds committee.

Wood is likely to come high next winter and the board decided to buy early in the season. Bids will be opened for the winter's supply of wood at the meeting April 24.

The armory has been selected as the proper place in which to graduate a class of 108. Commencement exercises will be held June 2 and Dr. Carl Gregg Doney will deliver the address.

McBride, Circuit Judge Campbell's judgment for plaintiff affirmed.

Jessie E. Crim vs. John L. Crim, appellant, appealed from Clackamas, motion for modification of decree denied opinion by Justice Harris.

Harvey Pinder vs. L. G. Wickstrom, appellant, appealed from Multnomah county, action for damages for personal injuries, opinion by Justice Benson. Circuit Judge Kavanaugh's judgment for plaintiff affirmed.

Had the republicans won Chicago's city election the result would have been heralded as a Wilson defeat. But the democrats won, and now we are told only local issues were involved.



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## Express Company Is Public Educator

This seems to be an age when we are just finding out that things have gone along in an easy going style, but for some reason they will not go that way much longer. Efficiency seems to be getting into everything. Also the right way of doing things when it is just as easy as to do them wrong.

In this little educational program, the Great Northern Express company is now doing its share, not only for the benefit of the company, but mainly to save its patrons a lot of trouble.

Very few express packages, especially those coming from the home, are rightly packed. Hence, in its instructions to its patrons, the company suggests that articles that are fragile, should be packed in light wooden boxes and marked "glass." Another thing to be careful about is not to use papers or boxes with old addresses on them. Packages with old marks are liable to go astray.

Then in sending packages, do not wrap in thin paper and tie with a flimsy string. Something is sure to happen. Just as in writing letters, write carefully who the package is from. If the other address is destroyed, the company will at least know who sent it, and it will not take long to get it on its way.

Correct street numbers are necessary; also the name of the town, county and state, spelled out in full; abbreviations are bad. The suggestion never to send money in unsent packages looks rather childish, but evidently a lot of folks send money and jewelry in unsent packages; hence the warning.

**Catarrah Deafness Cannot Be Cured** by local applications, as they cannot reach the diseased portion of the ear. There is only one way to cure catarrh deafness, and that is by a constitutional remedy. Catarrh Deafness is caused by an inflamed condition of the mucous lining of the Eustachian Tube. When this tube is inflamed you have a rumbling sound or imperfect hearing, and when it is entirely closed, Deafness is the result. Unless the inflammation can be reduced and this tube restored to its normal condition, hearing will be destroyed forever. Many cases of deafness are caused by catarrh, which is an inflamed condition of the mucous surfaces. Hall's Catarrh Cure acts thru the blood on the mucous surfaces of the system.

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