

Polk County Observer
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BY LEW A. CATES.

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THE WAR TAX.

Administration officials are alarmed at the possibility of a further loss in revenue. Months ago certain trust companies brought suit to recover amounts paid by them under the 'war tax' law. Their example was followed by others, until at the present time practically every dollar paid by the trust companies under the 'war tax' law is involved in litigation. The first of these cases is set for trial before December 1. It is apparent that the administration is by no means confident of the integrity of the law congress enacted, for additional counsel has been employed to aid government attorneys in defending the suits. It is said that unusually large retainers have been paid on both sides for legal advice.

The litigation is particularly vexatious to the government because congress laid the foundation for it by a stupid blunder. The tax involved is levied under section 3 of the 'war tax' law referring to banks and bankers. At the time it was passed federal courts had already declared that a statute identical in terms, so far as trust companies were concerned, with the present law, was insufficient to make trust companies liable for the tax imposed. It is said that if congress had exercised ordinary caution and drafted the 'war tax' law so that it should not conflict with a precedent already established by federal courts, the litigation could have been avoided. By carelessly neglecting this elementary principle, congress virtually gave the trust companies a mortgage on all the revenue they have paid, which they may foreclose by judicial procedure.

A decision adverse to the government would be unusually embarrassing at this time. In the first place, it would mean a further shrinkage in revenues directly due to democratic carelessness. The treasury deficit long ago assumed ugly proportions, and additional leakages would be damaging, both financially and politically. Furthermore, it is proposed to immediately re-enact the 'war tax' law, which automatically expires December 31, 1915. This places the administration on the two horns of a dilemma. If the paragraph by which trust companies are taxed is amended, it is a confession of error. But if it is re-enacted without amendment, and the courts later decide against the validity of the law, a large sum in revenues will be lost.

FIXING THE BLAME.

The American people will heartily approve the efforts of the government to fix responsibility for the defects in submarines resulting in such deplorable accidents as the loss of the F-4 in Honolulu harbor and the deaths of its entire crew. Immediately after this accident occurred there were ugly rumors of defective construction for this class of boats, and the government is now trying to find out who was to blame for such errors. At Boston, last week, Rear Admiral William T. Little Jr., retired, has been placed on trial before a court martial, to answer charges of serious dereliction of duty in connection with the building of the F class submarines. Admiral Little, it is explained, was the official inspector of machinery at the Fore River ship-building plant during the construction of some of these submarines. And it is charged by subordinates that the admiral was apparently friendly to the contractors, in a way that hampered rigid and proper inspection and permitted defects to be passed and boats accepted by the government when specifications had not been lived up to.

The seriousness of this charge cannot be over-estimated, for if it is true it means a direct and personal responsibility for not only defrauding the government, but also for the deaths of the twenty-odd men who met their fate in the unfortunate F-4 at Honolulu. Also it means that other lives have probably been endangered in the same manner, and that other catastrophes might have occurred had it not been for the discovery of the defects of the submarines. Worse still, if this government had gone to war and placed reliance on these defective submarines, it easily might have been the cause of immeasurable losses and reverses—and all because of the negligence, or worse, on the part of trusted officials who failed to perform their duty.

The outcome of the trial of Admiral

Little will be watched with interest. Carelessness and negligence on the part of government officials always are reprehensible, but especially so when it comes to matters concerning the safety and protection of the nation as a whole. If there is anything of this kind the American people want to know it, and they also want offenders punished without mercy.

REGARDING SQUARE DEALS.

"All Portland asks is a square deal," says the spokesman of the Portland mills who are fighting for a strangle hold on the entire lumber market. This is deliberate misrepresentation—bunk, in the language of the street. The Portland mills have already had much more than a square deal and are fighting for everything in sight. Instead of a square deal they want the cards so stacked that their valley competitors will not have a chance.

These mills are fighting a new rate that has just been granted by the Southern Pacific company which gives valley mills a differential of four cents per hundred to main line points in California—points that on the average are 100 miles nearer to the valley than to Portland. In a similar case in 1911 the interstate commerce commission sanctioned a differential of seven and one-half cents in the valley's favor, and in announcing its decision, said: "The average distance from the Willamette valley to San Francisco is 622 miles and from Portland 722 miles. Our decision, if it discriminates either way, is against the Willamette valley and not against the Portland mills."

This decision, it must be remembered, sanctioned a differential of seven and one-half cents. Yet the Portland mills are shouting discrimination because of a rate that gives the valley only four cents the best of it. The Portland mills already have enormous shipping advantages in their favor. Water rates give them a practical monopoly of the coastwise and foreign trade, and differentials in their favor give them all the territory in Eastern Oregon, Eastern Washington and Idaho. In addition to water routes, they have access to several railroad lines. But in spite of all this they are protesting violently because the Willamette valley is given a slight advantage in territory that by right belongs to it. Talk of wanting only a square deal is rendered absurd by the acts of the Portland mills themselves. They are asking the interstate commerce commission to abolish the California differential, which is in the valley's favor, yet at the same time they are seeking to have the Idaho differential, which is in their favor, doubled. Instead of a square deal they want the world with a fence around it.

The rate hearing that will be held before the interstate commerce commission in November is of vital interest to all of Western Oregon. Lumbering is the most important manufacturing industry in this entire region, and if the mills are compelled by adverse rate rulings to close down the effects will be little short of disastrous in many communities. If the valley mills are to operate they must get at least common justice in the way of rates. When the Portland mills talk of wanting a square deal they are merely dealing in buncombe. Instead of a square deal they want the entire lumber industry of Oregon. If they had their way there would not be a mill in the state outside of Portland.—Eugene Register.

THE LAND SHOW.

The Manufacturers' and Land Products show in Portland has fully demonstrated that the annual assembling of the products of field and factory, forest and stream, serves the purpose of establishing a closer relationship between consumer and producer, and affords an opportunity to the thousands of eastern visitors to better understand the unrivaled resources of the coast country, its advantages and possibilities. Oregon has made an excellent showing of its agricultural resources. The development of the land and the increase in the output of manufactured articles go hand in hand and the great joint exposition of the industrial and land products of Oregon and the Northwest is going to bring vast benefits to all taking part.

BOOMED BY WAR.

It is frankly conceded by those connected with the automobile trade in this country that this line of business has profited immensely as a result of the European war. Of course the American people have bought liberally during the past year and longer, and the number of cars in use has increased rapidly, in spite of the fact numberless cars are annually wrecked and also that a considerable portion of them are getting so old and worn they have to be discarded entirely. But the war demand for autos has taken an immense number of American cars, and, in addition to this, the cutting off of the European supply from foreign countries not directly concerned in the war has resulted in giving American manufacturers prac-

tically a free swing in such markets. Where armies used to move afoot, or in the saddle, they are today transferred in auto trucks and passenger cars. Recent reports from the front in northern France have referred to the passage through towns of whole regiments, every soldier riding with four or five others in an automobile. Dispatch bearers ride in automobiles when they are not mounted on motorcycles. Generals no longer sit astride prancing chargers, but go from place to place more quickly and far more comfortably in the tonneaus of touring cars. Ammunition is moved by motor. Ambulances are motor-driven. It is a war of new inventions, among which the automobile is by no means the least.

Nor can soldiers be any more careful of the cars they use than they are of other property that is wasted in war. The problem of the war chauffeur is usually to get from one place to another quickly. If his car is ruined by the trip, there are other cars. A system that is based on exploding, within an hour or so, a million dollars' worth of shells and rifle cartridges, does not pause to consider the cost of any piece of machinery. A horse at the front, in this war, lasts five days. An automobile lasts ten.

Probably there are automobiles in all the armies that have been in commission for weeks and months. There are others which are destroyed the first day they go into actual use. The average, army officers declare, is ten days to a car. It is safe to figure, in making estimates, that every automobile in the French and British army at the front will have to be replaced by another in three days more than a week.

Henry Ford has said he will make no automobiles for the European armies, but he is getting his benefit nevertheless. Even if no American cars were to be sent abroad—and thousands are going over there—the American manufacturers would still be making money out of the war, because Europe is using all the cars that can be made in Europe and there is no exportation of automobiles to other markets. The automobile purchaser in the United States who would have bought a foreign-made car if he could do so, will perforce take an American. And while this number is not extremely large, the number of buyers in South America and Canada and Spain and other neutral countries who would be getting European motors if they could, but are forced to take American cars, is very considerable.

SALES DAY.

After having thoroughly investigated the plan in operation in other Willamette valley towns, and being convinced that the undertaking possesses merit, the Dallas Commercial club, through a committee appointed for the purpose, has decided to promote a Sales Day, and the first event of this character under its auspices will be held on the last Saturday of the present month. A considerable number of farmers throughout the county have declared their intention of participating in Sales Day, and with the co-operation and encouragement of this element failure is quite impossible. The interests of city and country are practically identical—one cannot succeed without the other—and therefore co-operation in things material must necessarily result in the upbuilding of a greater and more prosperous community. Sales day not only offers opportunity for business transactions among the farmers themselves, but opens the way for enhancing better social relations between the entire populace of the county.

An exchange tells of a little boy in Sunday school who thought that the scriptural phrase "the quick and the dead" referred to joy riders and their victims. That is as good as the old one about the little chap who fancied the choir in his church was singing about "a consecrated, cross-eyed bear."

The president of the State Editorial association, in an address before his fellow pencil-pushers at Salem on Friday, said that the newspaper that supported a candidate for office in a political campaign should expect the business of that official after his election. Which may be very true. But "expecting" business and "getting" it are two different things, Mr. President.

American mills have recently received very large orders for blankets and overcoats for the Russian army. These orders can hardly be for the coming winter as the blankets cannot be shipped before the first of December and it will be well into the winter before they could reach the troops. Some of the Russian purchases are for delivery as late as June, 1917, which indicates that Russia is not planning for an early end of the war.

Statistics show that nearly one-fourth of the farmers in Kansas own their own automobiles. Oregon farmers may not be able to equal this record as yet, but they are fast getting there.

OTHER THINGS

A Rare and Curious Collection of Fact and Fancy.

Lazyville.
 Way over there in Lazyville,
 Close by the Land of Dreams,
 The breezes loiter o'er the hill
 Where sunshine softly gleams,
 The Road to Nowhere stretches wide
 The trains of thought run slow
 Across the Hills of Hope that hide
 The town of Maybe-so.

The town of Maybe-so is built
 Of fancies all untrue.
 Its turrets of resplendent gilt
 Rise to the sky so blue.
 'Tis there that hearts grow faint
 and sore
 And strife is never still.
 'Tis there you wish that you once
 more
 Were back in Lazyville.
 —Washington Star.

Our dad told us once upon a time that if we never did any more than we got paid for we would never get paid for any more than we did. That's why we're running this column—we don't get anything extra for doing it.

Doc. Butler, the massive medico of Independence, rood on the escalator, a new set of movable stairs, at Portland last week. When Doc. told the tale to Mrs. Butler, who makes the best huckleberry pie in Polk county, he called the ascending contrivance an "exasperator."

Bill White, the preternatural philosopher and gold miner, says: "The good and dutiful employe doesn't have to straighten up and look busy when the boss comes around. He is always busy. That's why I'm such a good employe when I find it within the demands of human necessity to work."

Why, Where, How, When?

Notice on court house bulletin board: "I have in my possession 1 white hog, bob tail. Owner please call and settle. E. O. Bradley."

And It Should Be So Now.

In a prohibition speech last week Bill Bryan said: "If I had lived two centuries ago and advocated what I do now, I would have been hung."

The Greater Heart.

Grow old like the pine
 Through the smiles and the tears,
 Growing better, like wine,
 With the passing of years;
 Let them say, if they can,
 When from life you depart,
 "The older the man,
 The greater the heart!"
 —Malloch.

Words are not always what they seem. This is Webster's definition of Piepowder: "An ancient court of England incident to every fair and market, of which the steward of him who owns or has the toll is the judge."

Wilbur Hughes sent to Sears-Roebuck for a drug preparation last week, and the doctors will never again profit from his illness. The contents of the can are guaranteed to cure corns, bunions, scrofula, scintia, blood poison, ague, pneumonia, coughs, colds, chilblains, nervousness, chicken pox, stiff muscles, backache, dandruff, scurvy, rheumatism, cholera, septicaemia, insomnia, superstition and hunger. The package cost 47c., including postage.

Advising Albert.

A. L. Martin, master of kilowatt kantakerousness, he of the generative and dynamic energy, has not yet been advised that Indian territory has ceased exist, and is now a zone of speculation and irrigation under the imposing protectorate of the magnificent state of Oklahoma.

Our friend, Ev. May, assistant coach of the O. A. C. football squad, saw an eastern game recently. Of the game, a Portland paper quotes him as saying: "After the Syracuse player went over for his first touchdown, the Michigan captain clapped him on the back with a 'Well done, old top!'" Whereat we pause to remark that that must be a heekuva thing to get clapped on the back with.

TRUTH TRIUMPHS

Dallas Citizens Testify for the Public Benefit.

A truthful statement of a Dallas citizen, given in his own words, should convince the most skeptical about the merits of Doan's Kidney Pills. If you suffer from backache, nervousness, sleeplessness, urinary disorders or any form of kidney ills, use a tested kidney medicine.

A Dallas citizen tells of Doan's Kidney Pills.

Could you demand more convincing proof of merit?

Mrs. A. Siefert, 509 Washington street, Dallas, says: "Doan's Kidney Pills have proven to be a fine remedy in our home and I have recommended them many times. They have given me good relief from backache and kidney trouble on several occasions. They have also helped others of my family."

Price 50c. at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mrs. Siefert had. Foster-Milburn Co., Props., Buffalo, N. Y.

RABID RUDOLPH
 SAY—



WHEN THE PUBLIC PATS YOU ON THE BACK IT OFTEN FORGETS TO TAKE THE BRICK OUT OF ITS HAND!

THERE ARE EIGHT PENNANT WINNERS IN APRIL BUT ONLY ONE IN OCTOBER!

ON GUARD LUMPS

GUARDIANS NOTICE.

Notice is hereby given that the undersigned has been duly appointed Guardian of the estate of Henry M. Berry, an incompetent person, by the Hon. County Court of Polk County, Oregon. All persons holding claims against said estate should present the same to the undersigned for adjustment, and all persons owing said estate are hereby notified to settle same with said guardian.

J. D. SMITH,

Guardian of the estate of Henry M. Berry.
 SIBLEY & EAKIN,

NOTICE OF APPOINTMENT OF ADMINISTRATOR.

Notice is hereby given that the undersigned, S. S. Duncan, has been by an order of the County Court of Polk County, State of Oregon, duly appointed as the administrator of the estate of Irvin Dunn, deceased, and he has duly qualified as such administrator.

Therefore all persons having claims against said estate are hereby notified and required to present the same properly verified, to the undersigned administrator at his office in the Court house at McMinnville, in Yamhill County, State of Oregon, or to said administrator at the residence of H. L. Fenton, at Dallas, in Polk County, State of Oregon, within six months from the date of the first publication of this notice.

Dated this 25th day of October, 1915.

S. S. DUNCAN,
 Administrator of said estate.
 FRANK W. FENTON,
 Attorney for said estate.

Date of first publication of this notice is October 26, 1915.

Date of last publication of this notice is November 23, 1915.

NOTICE OF FINAL SETTLEMENT.

Notice is hereby given that the undersigned as executors of the estate of John H. Ground, deceased, have filed their final account in the County Court of the State of Oregon, for Polk County, and that Saturday, the 20th day of November, 1915, at the hour of one o'clock in the afternoon of said day, at the court room of the said county court, in the city of Dallas, Oregon, has been appointed by said Court as the time and place for hearing of objections to the said final account, and the settlement thereof.

ROBERT F. GROUND
 WILLIAM H. GROUND
 JOHNNIE M. GROUND
 Executors of the estate of John H. Ground, deceased.
 L. D. BROWN & J. R. SIBLEY,
 87-5c.
 Attorneys for the estate.

SUMMONS—CASE NO. 4720.

In the Circuit Court of the State of Oregon for the County of Polk.
 Harrison B. Riley and William C. Niblack, Plaintiffs, vs. Mary Augi, Frank Laundry, and the unknown heirs of Joseph Augi, deceased, and each of them; and also all persons or parties unknown claiming any right, title, estate, lien or interest in the real property described in the complaint herein. Defendants.

To Mary Augi, Frank Laundry, the unknown heirs of Joseph Augi, deceased, and also to all persons or parties unknown claiming any right, title, estate, lien or interest in and to Lot 6, and Northwest quarter of the Southeast quarter and North half of the Southwest quarter, Section four, Township seven South of Range eight West, Willamette Meridian, Oregon.
 In the name of the State of Oregon, you are hereby required to appear and answer the complaint filed against you in the above entitled suit within six weeks from the date of the first publication of this summons, to-wit, on or before the 17th day of November, 1915.

And if you fail to appear and answer for want thereof, the plaintiffs will apply to the above entitled court for the relief prayed for in the complaint herein, to-wit:

A decree adjudging that plaintiffs are the owners in fee simple of Lot 6, the Northwest quarter of the South-

east quarter and the North half of the Southwest quarter of Section 4, Tp. 7, S., R. 8 W., W. M., Oregon; that the claims of the defendants, or either of them, of any right, title or interest in or to said lands are void and of no effect, and that plaintiffs' title to said lands, and every part thereof be forever quieted against the claims of the defendants and all persons claiming by, through or under them, or either of them, and that defendants and all persons claiming by, through or under them, and each of them, be forever barred, enjoined and restrained from claiming or setting up any right, title or interest to all or any part of said land.

This summons is published by order of the Honorable J. B. Teal, County Judge of the above-named County of Polk, duly made and entered the 4th day of October, 1915.

Dated at Dallas, Oregon, this 4th day of October, 1915.

A. C. SHAW,
 Attorney for Plaintiffs, 819 Yeon building, Portland, Oregon.
 First publication, October 5th,
 Last publication, November 16th.

NOTICE.

Notice is hereby given by the undersigned taxpayers of Road District Number 3, in the County of Polk, State of Oregon, who are more than ten per cent. of the taxpayers of said District, that a meeting of the resident taxpayers of said Road District will be held on Saturday, the 27th day of November, in the year 1915, at the hour of 2 o'clock, p. m. of said day, at the Auditorium in the School House in School District No. 21, in said Road District, for the purpose of voting on the question of whether or not an additional tax shall be levied by the resident taxpayers of said district on all the taxable property in said district for road purposes, under the provisions of Section 6321 of Lord's Oregon Laws as amended by Chapter 316, General Laws of Oregon, 1913. At said meeting the resident taxpayers of said district will by a majority vote of such taxpayers levy such additional tax (if any) as they may deem advisable to improve the roads of said district.

Witness our hands this 4th day of November, 1915.

C. H. GILLIAM
 LEANDER CONNER
 CHAS. REES
 J. FUDGE
 JOHN ZYLSTRA
 G. A. McCULLOCH
 FELIX COMEGYS
 J. T. FRIAR
 J. J. ROBERTS
 G. H. RUSSELL
 L. J. WHITE
 W. H. M'KEE
 G. H. WOHLFORD
 G. G. REMPLE
 F. E. LYNN

Date of first publication, November 5, 1915. 71-4t.

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