

# The Bend Bulletin

WEEKLY EDITION  
Published by The Bend Bulletin (Incorporated)  
Established 1882

ROBERT W. SAWYER, Manager

An Independent Newspaper, standing for the square deal, clean business, clean politics and the best interests of Bend and Central Oregon.

Subscription Rates  
One Year ..... \$2.00  
Six Months ..... \$1.00  
Three Months ..... \$0.50

THURSDAY, DECEMBER 21, 1922

## TIMBER TAXATION

While Governor-elect Pierce is formulating his plans for a severance tax on national forest timber, we wonder if he is giving any thought to the matter of taxation on privately owned timber. Here is a big subject. Properly worked out it should be a great aid to the lumber industry and, at the same time, help to secure to the country a timber supply for the future.

Today timber in Oregon pays an annual tax just as does real estate or any other property. Timber is essentially a crop which returns nothing until it is harvested and sold. Faced with annual payments while no return is being realized, the owner must meet those payments from other sources or turn his crop into cash. We have no definite information on the subject, but we think it safe to assert that this feature of annual taxation has much to do with the plans of any owner to erect a mill and begin cutting. Whenever this feature controls, as it undoubtedly does in many cases, timber is cut when it should not be cut and the supply is becoming exhausted sooner than it should be.

Then, too, with the timber once cut there is no incentive for growing another crop. In fact the owner cannot afford the annual cost of interest, taxes and fire protection. By the time another crop had grown, his investment would be more than the value of the trees.

Recognition of the situation has given rise to a proposal for the abandonment of an annual tax on standing timber and the substitution therefor of a yield tax to be paid when the crop is harvested. Such a tax would tend to encourage the perpetuation of forests; it would take from the question of harvest the element of taxation, it should tend to stabilize the industry. We would like to see the question given serious consideration here in Oregon.

The National Lumber Bulletin has the following to say on the subject as dealt with in the Massachusetts forest tax law:

"A crop of corn takes 80 days to mature. If the corn crop were taxed every day it would amount to the same burden on the owner as the present method of taxing forest land every year," says the Massachusetts department of conservation, division of forestry, in contrasting the previous tax system on forest property with the recent Massachusetts forest tax law by which the standing growth shall be free of tax until cut, or until it has reached a specified average yield per acre. Concerning the effect of the previous tax system the department of conservation says: "Under the general property tax, taxation of forest land is based on the value of the land and the standing growth combined. Until recently the annual tax levied on such property holders was not a serious burden because forest land was usually much undervalued. Of late, however, although stumpage values have risen, timber land valuations have risen still more. The injustice and poor business of taxing annually a crop that can only be realized on at long intervals of years is beginning to be acutely felt."

The new law proposes that young timber shall be taxed on the valuation of the land alone and the standing growth shall be free of tax until cut, or until it has reached a specified average yield per acre, when the owner will pay a tax of 6 per cent on the stumpage value of the trees.

Commenting upon this Massachusetts forest tax act, Louis S. Murphy, timber land tax expert of the United States forest service, says it is an improvement in many ways over similar optional yield tax acts in force in other states. He continues:

"This particular type of law should work in Massachusetts, where there has been going on for the past 25 years or more a consistent agitation in favor of the better care and improvement of the forest land areas of the state. As a result many people have been interested in undertaking to put forestry into practice on their own land either by planting or through general cultural methods. "The yield tax is an ideal plan from the timber land owners' point of view for the reason that the bulk of the tax on his forest property is held in abeyance until his forest is cut; at that time the product is sold and the income made available to him out of which to pay these taxes. "On the other hand, the local communities in forested sections, many of them dependent to a very large extent on taxes realized from forest

property must have a more or less stable annual income with which to carry on community functions.

"It is this adjustment of the two diametrically opposite interests of the timber land owner and the local communities which more than any other one thing has been the stumbling block to the incorporation of the field tax into the general revenue system of the states.

"The forest service recognizes that so long as the forest fire and taxation problems remain unsolved, forest conservation and reforestation are practically out of the question."

## RESPECT THE FLAG

When you see the Stars and Stripes displayed, son, stand up and take off your hat. Somebody may titter. It is in the blood of some to deride all expression of noble sentiment. You may blaspheme in the street and stagger drunken in public places, and the bystanders will not pay much attention to you, but if you should get down on your knees and pray to Almighty God, or if you should stand bareheaded while a company of old soldiers marches by with flags to the breeze, most people will think you are showing off.

But don't you mind! When Old Glory comes along, salute, and let them think what they please! When the band plays "The Star Spangled Banner" in a restaurant or hotel dining room, get up, even if you rise alone; stand there, and don't be ashamed of it, either.

Don't be ashamed when your throat chokes and the tears come when you see the flag flying from the masts of our ships on the great seas or floating from every flagstaff of the republic. You will never have a worthier emotion. For of all the signs and symbols since the world began there is none so full of meaning as the flag of this country.

Other flags mean a glorious past; this flag means a glorious future. It is not so much the flag of our fathers as it is the flag of our children, and of countless children yet unborn. It is the flag of tomorrow, the signal of the "good time coming." It is not the flag of your king; it is the flag of yourself and your neighbors.

Your flag stands for humanity, for an equal opportunity to all the sons of men. Of course, we have not yet arrived at that goal; injustice still dwells among us; senseless and cruel customs of the past still cling to us, but the flag leads the way to righting the wrongs of men.

Our flag is the world's symbol of liberty. That piece of red, white and blue bunting means five thousand years of struggle upwards. It is the full grown flower of generations fighting for liberty. It is the century plant of human hope in bloom.—Colonel Alvin M. Owsley, National Commander of the American Legion.

## IN APPRECIATION

In another column we print today a letter from "An Observer" concerning the work which Mrs. Vernon A. Forbes is doing as secretary of the Bend chapter of the American Red Cross. More than once in the past we have spoken of this work and expressed our belief that nothing finer was being done in the community for the aid of those needing relief. We are glad to have the present opportunity of printing the opinion of another and of again expressing our own.

In a town the size of Bend cases are continually arising where individuals or families need temporary assistance or advice. This is especially true since the war. The problems of the discharged soldier have given rise to numerous governmental agencies, and the Red Cross has developed as the liaison office between the man with the problem and the agency which cares for it. At present and for some time to come this is and will be its greatest work. It always will have problems of social relief, possibly more while so many without acquaintance or other contact are being attracted to the town, than later. The Bend chapter, under Mrs. Forbes, is steadily and efficiently dealing with these problems.

While not a social worker in the sense of having had a long training, Mrs. Forbes has taken the short course given by the Red Cross. More valuable than this, however, has been the experience gained in several years of work in charge of the Bend chapter's activities and a deeply sympathetic attitude and desire to be of service. The job is not one from which much publicity flows concerning results attained. Nor are the persons who are aided at all likely or in any position to make any public expression of their feelings. The feeling exists, however, and we think it due to Mrs. Forbes that this recognition of her service be given.

Bend owes her a great debt of loyalty and support.

## IS THIS SELFISH?

In an editorial entitled "Pure Selfishness," reprinted on this page, the Central Oregonian of Prineville takes Bend to task for its feeling concerning the designation by the highway commission of the route from Prineville to Lakeview as a secondary highway. The question was discussed in this column last Wednesday and the special point made of the fact that there was no designation for federal aid of the road between Fort Rock and Lakeview. We regret that our neighbor does not touch on that point in the editorial referred to.

If the commission had acted to put both roads on the map, the matter would be on a different basis. Not having done so the designation of the

east road is a direct challenge to the people of the north end of Lake county and to Bend who are interested in the free and natural flow of communication between the two sections. The commission says, in effect, that the people of northern Lake county who want to get to Bend must come to a point on the Central Oregon highway some 40 miles east of here and then cover that distance to town rather than take the shorter road by way of La Pine. The commission refuses to include as a part of the state highway system the 30 miles of road between Fort Rock and La Pine, although it has been asked for by the county courts of both Lake and Deschutes counties and by practically every resident of northern Lake county.

We wonder if the Central Oregonian understands this fact! We wonder if it considers it pure selfishness for Bend and Fort Rock and Silver Lake to want a connection through La Pine. We wonder if it considers this road not an integral part of the highway system. We hope that in its next issue the Central Oregonian will discuss this phase of the matter.

## A TRUE FISH STORY

A naturalist, writes James B. Thorsen in one of his clever insurance letters, once divided an aquarium with a clear glass partition. He put a lustrous bass in one section and minnows in the other.

The bass struck every time a minnow approached the glass partition. After three days of fruitless lunging which netted him only bubbles, he ceased his efforts and subsisted on the food that was dropped in. Then the naturalist removed the glass partition. The minnows swam all around the bass, but he did not strike at a single one. He had been thoroughly sold on the idea that business was bad. There's a moral here—take another shot at the partition. Maybe it isn't there any more!—The Recorder.

## A BOUQUET

A subscriber writes us as follows: "Please allow me to compliment you on your paper. It contains all the news in a clear, readable form. I read my home news in your paper. Your news items seem not to contain a single word too few or one too many."

Of course, we are glad to hear this sort of thing. It has a tendency to keep our temper sweet and to help us feel a little satisfaction in our efforts. There is no likelihood, we are sure, of its making us too vain, because every now and then we get an equally well aimed brickbat, usually anonymous. Between the two we do our best to keep an even keel.

Again the community is indebted to The Shevlin-Hixon band for a fine entertainment. Although not a "town" band, it is a real asset to Bend. Undoubtedly its members get a lot of pleasure in their work, and by such concerts as last night's they give a lot of pleasure.

## PURE SELFISHNESS

(Prineville Central Oregonian) During the past few weeks it has been rather a blow to the good roads enthusiasts of the county to find that a bit of selfishness is breaking into the excellent cooperation that has heretofore characterized the road building in Central Oregon. When the secondary market road from here to Lakeview was spoken of as the "No Snow Route," the jealousy heretofore controlled in the actions of Central Oregon road builders and boosters cropped out. Emissaries have been reported all the way from Madras to Silver Lake spreading the report that if this road is built it means the loss of The Dalles-California highway. Nothing could be farther from the truth. Every road enthusiast in this county has at all times worked for The Dalles-California highway as a necessary part of our transportation system. With-

out it the Ochoo-McKenzie highway would have been difficult to get and the Bend to Burns highway would have been impossible. Without these the Prineville-Lakeview road would have been an isolated stretch of road, worthless even to local residents. All are integral parts of the same system and each is essential to the other.

The Dalles-California highway through Madras, Redmond, Bend and Fort Klamath is essentially a primary road. It has been so designated by the state highway commission. The Prineville-Lakeview road is merely a secondary road, designated for federal aid, and could have been so designated only when connecting at each end with primary roads.

Surely our friends to the west will recognize that such reports are untrue, unjust and altogether selfish. It would be folly, when they are located on a primary road and boast population running up to 5,000 or more, to begrudge a village of 1,500 an outlet to the south on a secondary road.

Our neighbors of Bend have so long been accustomed to choice phrases and elegant diction about everything in Central Oregon being an attribute of Bend, that we have caught a particle of it and this road has been designated the "No Snow Route." Perhaps we should not have been presumptuous. It might have been best to have consulted them and secured their permission, or at least their approval, before giving this road a name. But the term is so apt and so appropriate of the road and sounds so attractive that we believe it will be well to keep the name. But in the meantime we trust our friends to the west, especially those of Madras, Redmond and Bend, will forget the selfishness that has prompted these upwise attacks on the Prineville-Lakeview road and get solidly behind the Central Oregon road program.

Bulletin Want Ads bring results—try them.

# Gift Suggestions for the Last Week of Christmas Shopping

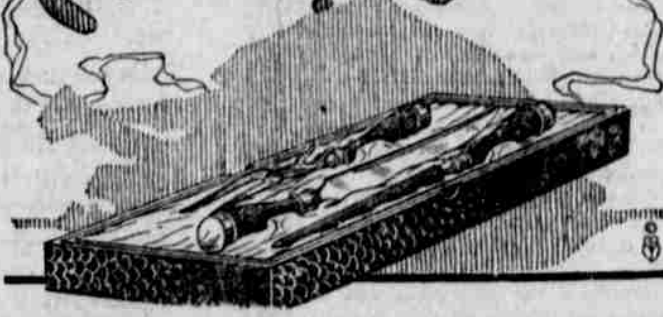
Had it occurred to you that a Pocket Knife would please him and be a gift that would long be a reminder of your thoughtfulness?

**Keen Kutter Pocket Knives**  
A large showing,  
50c to \$2.00

**SHEARS OR SCISSORS SET**  
They come in different sizes, in neat, conveniently compacted cases.

**Priced, \$3.50**  
Separate Shears or Scissors,  
Pair, \$1.40

## Carving Sets



You will be pleased with our Keen Kutter Carving Sets. The very best of steel, stag handles, silver mountings and velvet lined case

**\$10.00**

**Community Silverware Sets**  
What nicer would you want for a Christmas gift than a Community Silverware chest De Luxe, priced very special

**\$37.00**

**WATCHES FOR MEN OR BOYS**  
Priced, \$1.50 to \$9.00

**UNIVERSAL LUNCH KITS**  
with Thermos bottle  
**\$2.50 to \$3.00**

**PYREX TEA POTS**  
Absolutely a new creation,  
**Priced, \$3.25**

**NUT PICKS**  
Six picks and cracker  
75c  
Nut Pick Set, 6 picks, cracker and mahogany bowl  
**\$3.25**

**FLASHLIGHTS**  
The Ever Ready brand, any size or shape you desire.  
**Priced, \$1.85 to \$3.25**

**KIDDIE KARS**  
many sizes,  
**Priced, \$2.50 to \$5.50**

**ALUMINUM PERCOLATOR**  
If the lady you wish to select a Christmas gift for does not have a Coffee Percolator, you could not find anything that would please her more  
**Priced \$1.50 to \$5.75**

Any housewife would highly appreciate a gift that is as useful in the preparation of food as is  
**PYREX COOKING GLASSWARE**

**ALUMINUMWARE**  
will make a good gift.

**Wearover Aluminum Roasters**  
Very Special for Christmas,  
**\$4.35**

**GILLETTE SAFETY RAZORS**  
**\$1.00**

**STRAIGHT RAZORS**  
large assortment  
**Priced, \$2.50 to \$3.50**

# SHOES! SHOES!

We are headquarters for the best the market affords in Shoes, also the largest and most complete stock in Bend.



Our Oxfords and pumps are of the very latest patterns and styles, satins, suedes, patents and plain leathers.

Oxford same as cut in black, brown or patent leather, also two tone in all sizes, priced at \$2.95, \$3.95, \$4.95, \$5.90, \$6.75 and \$6.90

For the men, we offer everything from the Buckhecht logger to the finest dress shoe, in black and brown, kid and calf leathers.  
Our Endicott Work Shoe in black or brown .....\$2.75

Men's soft tan army last, same as cut, in all sizes ..... \$5.25

Also a plain toe Bun-ion last, for sore and tender feet ..... \$4.25

Endicott's, Dr. Charles' Cushion Sole Shoes make rough steps easy. Especially priced at \$4.25 and \$5.00

Also many other specials

For boys and girls we carry the Buster Brown Shoes in both black and brown, from \$3.60 up Also many others from \$2.25 up

Remember, we shoe the whole family at the lowest possible price



## The Workingmen's Store

"If it Isn't Right Bring it Back"

Elk Bldg. Opposite P. O.

# HEYBURN'S HARDWARE

Cor. Wall and Minnesota