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THROW OFF YOKE OF TAX SLAVERY

Advise Given Voters on a Very Important Measure Coming Up.

VOTE TO BE TAKEN JUNE

History of Taxation in Oregon Reviewed—Fire Is Drawn From Opponents of Measure.

Thought the courtesy of District Attorney George Neuner, The News today presents in full the affirmative argument to be submitted to the voters in behalf of the uniform tax classification amendment, on which a vote will be taken at the June election, this year. It is a measure that should be thoroughly understood—one of many excellent merits—and a careful perusal of the argument herewith presented will enlighten those who are not familiar with the method of taxation proposed. The bill, as introduced by Representative Roy Griggs, and the argument favoring the measure is herewith presented in full:

The house joint resolution No. 16, introduced by Mr. Roy Griggs, and read February 2, 1917, proposing an amendment to the constitution of the State of Oregon, to be submitted to the people for their approval or rejection at the election in June, 1917.

Be it resolved by the house of representatives and the senate, jointly concurring:

Sec. 1. That section 32 of Article 1 of the constitution of the State of Oregon shall be and hereby is amended to read as follows:

Sec. 2. No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be uniform on the same class of subjects within the territorial limits of the authority levying the tax.

Sec. 3. That section 1 of article IX of the constitution of the state of Oregon shall be and hereby is amended to read as follows:

Sec. 1. The legislative assembly shall, and the people through the initiative may, provide by law uniform rules of assessment and taxation. All taxes shall be levied and collected under general laws operating uniformly throughout the state.

Argument, Affirmative.
Submitted by Fred W. Mulkey, A. L. Veazie, Richard W. Montague, Wm. Brewster, Robert H. Strong, Henry E. Reed, Chas. V. Galloway and Geo. Neuner, Jr., in behalf of the uniform tax classification amendment.

To the people of the state of Oregon:

Nos. 308 and 309, which are now before the electors of Oregon for their consideration and action, are proposed amendments to section 32 of article 1, and to section 1 of article IX of the state constitution. They are stated in simple and direct language, comprehending in all seventy-seven words. So plain is their intent and purpose, that an argument in their behalf seems unnecessary, except to explain the injustice of the present system of taxation in Oregon, and to combat misrepresentation of the amendments. These amendments, if adopted by the people, will enable Oregon to throw off the yoke of tax slavery, to discard methods that are time worn and decrepit, and to adopt a new and vigorous system suited to this modern age. Like all progressive legislation, they will draw fire from the opponents of just and equitable taxation, and it is well that the voters be advised in advance of the character of that opposition.

History of Taxation in Oregon.

In order that the scope of the pending amendments may be clearly understood, the history of taxation in Oregon will be briefly reviewed. This state has the general property tax of the most primitive type. It came definitely into operation in September, 1849, and has remained ever since. Congress ordered it when Oregon was a territory, and the constitutionally convention continued it for the state. It worked fairly well when the state was young and in its pastoral and agricultural stages, when the cities were few and small and when most taxable property was visible, the assessments light and the tax rates low. Now, however, with the state growing in population, and its interests diversified, the general property tax has proved inadequate, unequal and unjust. In a word, it has fallen to the ground. It is no more adapted to the needs of the progressive Oregon of today than the provisional form of government, organized at Champeog nearly 75 years ago, would be.

Faults of General Property Tax. The faults of the general property tax were thus summarized by an eminent economist who addressed the national tax conference at Indianapolis last summer:

1. It works injustice because it lacks the two essential characteristics of equality and universality.
2. It perverts the conscience of the people in that it fosters dishonesty and places a premium on perjury.
3. It retards the economic development of the state.
4. It is impracticable.
5. It is unsound in theory and inherently wrong.

The national tax association has unanimously adopted and reaffirmed a resolution declaring "that all

state constitutions requiring the same taxation of all property, or otherwise imposing restraints upon the reasonable classification of property, should be amended by the repeal of such restrictive provisions."

The supreme court of the United States has put the stamp of disapproval upon the general property tax. In Pacific Express Co. vs. Selbert, the court held: "A system which imposes the same tax upon every species of property, irrespective of its nature, condition or class, will be destructive of the principle of uniformity and equality in taxation and a just adaptation of property to its burdens."

Edward R. A. Seligman, of New York, for several years president of the National Tax Association, thus states the world's judgment against the general property tax in his book, "Essays on Taxation."

"Historically, the property tax was once well nigh universal. Far from being an original idea which the Americans instinctively adopted, it is found in all early societies whose economic conditions were similar to those of the American colonies. It was the first crucial attempt to attain a semblance of equity and it first responded roughly to the demands of domestic justice. In a community mainly agricultural, the property tax was not unsuited to the social conditions. But as soon as commercial and industrial considerations came to the foreground in national or municipal life, the property tax decayed, became a shadow of its former self and, while professing to be a tax on all property, ultimately turned into a tax on real property. The disparity between facts and appearances, between practice and theory, almost everywhere became so evident and engendered such misery, that the property tax was gradually relegated to a subordinate position in the final system, and was at last completely abolished. All attempts to stem the current and to prolong the tax by a more stringent administration had no effect but that of injurious reaction on the morals of the community. American is today the only great nation deaf to the warnings of history. But it is fast nearing the stage where it, too, will have to submit to the inevitable."

Get Rid of the Old System.
Many other authorities might be cited in opposition to the general property tax, but they would not add to the force of the arguments above quoted. The inequality and injustice of the system are pilloried at every conference on taxation, national or local, that is held in the United States. It stands condemned in the light of experience, and the question no longer is what more can be said against it, but what is being done to get rid of it. This is the subject to which the American states have begun seriously to address themselves. Several of them have departed in one way or another from the rigid and inflexible rule of the general property tax, and one state, Minnesota, has established a general scheme of classification of property for taxation. Wisconsin, Oklahoma, Massachusetts and Connecticut have the income tax, and New York has such a measure under consideration. Pennsylvania, Maryland, Minnesota, Iowa, Rhode Island and North Dakota classify intangible personal property for taxation. Kentucky, after a long struggle, abolished the constitutional requirement for a general property tax in 1915, and authorized the legislature to classify property. After twenty-five years experience, the effects of the general property tax in Kentucky were evidenced by restricted growth in wealth, population and industries.

Beneficial Reforms in Sight.

The amendments now before the people will, if adopted at the June election, pave the way for beneficial reforms in the tax system of Oregon. They will put an end, once and for all, to the system of taxation of the constitution for the continuance of the discredited general property tax, and open wide the entire subject of taxation for such enactments as the legislative assembly, or the people through the initiative, may ordain. They will place in the hands of the legislative assembly and the people, the power to enact new revenue laws in conformity with the changing conditions of the past quarter of a century and in accord with present day demands. Oregon will then be able to profit by the experience of sister commonwealths, and, for the first time in its history, will be in position to select the tax there is in the field of taxation and adapt it for its own requirements.

Objections Not Well Founded.

It will be objected to these amendments, as has been the case with similar forward movements in the past, that the way will be opened to confer an extraordinary power upon the legislative assembly which will be used to the detriment of the state, or some portion of it. This is not reasonable; neither is it true. It is based upon the assumption, inadmissible in itself, that the legislative assembly will attempt to force upon the people a piece of pernicious legislation and that the people will have to accept it meekly. Persons who raise such objections forget the guarantees of the constitution of Oregon in the matter of revenue legislation. If these amendments are adopted, the obvious course for the legislature to follow, and the one that it undoubtedly will follow, will be to instruct the state tax commission to draft a revenue law in accordance with the spirit of the amendments. If the legislative assembly enacts the law so drafted, it can, if so desired, order the measure referred to the people or if this is not voluntarily done, the people themselves can order the referendum. Under the constitution of Oregon, the legislative assembly may not declare an emergency or any matter relating to taxation. Therefore, there is no chance for any foolish tax legislation to be foisted upon the people or through the legislative assembly.

(Continued on page 5.)

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FOR SALE OR RENT—10-acre fruit ranch. Close in. See Pat. 15061f

FOR SALE—1 bay horse, works anywhere. Inquire News. 7049

FOR SALE—If you are going to have a public sale, get your bills printed at The News office. 11

FOR SALE—Thoroughbred barred Plymouth Rock eggs. \$1 for 15, rates by the hundred. K. H. Pickens, Roseburg, Ore. Phone 153-R.

FOR SALE—A 1-ton Ford truck, cheap. R. E. Harness the Cass and Jackson street, Overland man. 12-1f

FOR SALE—Used Ford car, only \$275. Inquire of J. O. Newland. 191f

FOR SALE—Team young mares, hack and harness. C. G. Carnahan, 819 Winchester St. 78a11

FOR SALE—Hay, hay, plenty hay. Got three car loads today. J. M. Judd. 60a7

FOR SALE—Single comb White Leghorn day old chicks. May and June \$9 per 100. Phone 17F3. G. W. Burt, Roseburg, Ore. 16981f

LAYING HENS FOR SALE—R. C. Rhode Island Reds, a good laying strain, \$1 each. C. W. Bradford, West Roseburg. Phone 15F21.

FOR SALE—Cabbage and cauliflower plants for sale. H. B. Church, 318 E. Commercial avenue, North Roseburg. Phone 283. 54-1f

FOR SALE—High quality barred Plymouth Rock eggs for hatching from 6c to 20c each. Write for mating list. F. E. Johnson, Brockway, Ore. 64-a30

OR SALE—The News has a number of packages of papers for sale at 5 and 10 cents per package. Good big bundles. Make cheap five starters. 1f

FOR SALE—Registered Poland China pigs, farrowed January 29. Certificates of registry furnished with each pig. Geo. Telford, Happy Valley. 1697-1f

FORDS FOR SALE—2 good used Fords, just overhauled and in good condition, at \$225 and \$250. Also several touring car bodies. Ford Garage. 73-1f

FOR SALE—Dandy five-passenger touring car, newly overhauled and renovated. Must sacrifice \$200 cash. See Walters at Motor Shop. 56-a6

FOR SALE—Five lots, small house, some young fruit trees; nice shade trees and a beautiful location, close to pavement, only \$580. Terms. Inquire News. 1671-1f

FOR SALE—We have a few desirable farm mortgage loans for sale, yielding a good rate of income. If you have any idle funds for investment call and let us explain these to you. Rice & Rice. 1517-1f

REGISTERED DUROC JERSEY BOARS—Farrowed Sept. 7, 1916. Large, fine individuals. Have never or know what it is to be hungry. See them and take your pick. Charles A. Brand, The Overland Orchards. 1677-1f

FOR SALE—One two-seated covered hack in good shape, one new set hack harness and team for sale, cheap for cash. Team will weigh about 1100 lbs. each. Address Mrs. M. J. Bryan, c/o H. E. Reed, R. F. D. Roseburg, Ore. 30-1f

FOR SALE OR EXCHANGE—Farm of seventy acres, under high state of cultivation, hard finished house, 7 rooms, barn 65x100; other good outbuildings, fenced and cross-fenced. Good water obtainable anywhere on place from a depth of 12 to 18 ft. Five miles from Olympia, Wash., 5 mile from school and Grange hall, on Pacific highway. Grange route calls four times a week. Electric cars three miles distant. Will exchange for stock ranch with some bottom land, no improvements required in shape of buildings. Price \$12,000. Address R. F. D. No. 1, Box 89, Tumwater, Wash. 1f

WANTED

WOOD CHOPPERS WANTED—C. T. Brown, phone 3F24. 109-1f

WOOD CUTTERS WANTED—Phone 14F11. Address Box 39, Rt. 1. 1515-1f

WANTED—Oats, wheat, barley, corn. J. M. Moore, Roseburg, Oregon. 75-m1

WANTED—Dishwasher. Apply 147 N. Jackson St., opposite Unpqua hotel. 69-a7

WANTED—To buy for cash at bargain price, modern house, large lot on paved street. Give all particulars. Address H. B. Evening News. 1790-1f

FOR RENT.

FOR RENT—3 furnished bed rooms with board. 808 S. Pine St. 27a5

HOUSE FOR RENT—Furnished or unfurnished. Address B. K., general delivery. 67-a7p

FOR RENT—Modern 6-room house with bath, 436 S. Stephens St. Good location, close in, \$15 per month. G. W. Young & Son. Phone 417. 28-1f

MISCELLANEOUS.

FOR TRADE—Large ranches, small farms, hotels, business blocks, apartment houses, rooming houses, houses and lots, timber lands, restaurants, confectionary and cigar stores. See Merrill, the trader for bargains. Phone 128-Y, 504 Mill street. 26-a6

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