



SINGLE TAX SYSTEM ELABORATED ON BY FRIDAY'S SPEAKERS

EFFICIENCY OF PROPERTY TAX SERIOUSLY QUESTIONED BY GALLOWAY

LAND TAX FAVORED BY DISCIPLE OF U'REN

Good Roads and Kindred Subjects Developed—Special Bulletin Promised.

Papers by State Tax Commissioner C. V. Galloway, and Porter J. Neff, city attorney of Medford, dealing with "Taxation and Social Justice," opened the Fourth Annual Commonwealth Conference, yesterday morning, in Villard Hall.

Speaking before a fair sized audience of students, President Campbell prefaced the first sessions by declaring that the discussions were intended for the whole state, and since this state has the greatest measure of democracy, it is fitting that the State University should foster frank discussion of all the problems of the commonwealth.

Taxation Discussed. Commissioner Galloway, after treating the earlier tax theories and the various National and State limitations on the taxing power, spoke of the general breakdown and inefficiency of the property tax. He suggested substitutes for it, the mortgage registry tax, income tax and the tax of the unearned land increment, but argued strongly against the single land tax.

Single Tax Defended. After an elaborate defense of the single tax by P. J. Neff, of Medford, on the ground that it furnished the best basis for social justice, Mr. H. D. Wagon, a single tax advocate, speaking in the absence of Mr. U'Ren, described graphically Mexican taxation systems, and the evident injustice of taxation in Portland, due to the peculiar city boundaries. He then explained in detail his proposed graduated single tax, and set forth its advantages. At this point, he endeavored to "show the tax commissioner something," and succeeded in leaving the impression, through a lack of knowledge of banking laws, as Mr. Galloway plainly showed in the afternoon, that the tax commissioner was condoning an irregular practice in assessing the Portland banks on real property only.

Mr. R. A. Harris, of the State Printing Office, in the next paper, dealt with "Justice in the Division of Cost and of Product between Employer and Employee." In this treatment, he stated that justice in division is not only a matter of cash, but of products also, and that man's pleasure is a factor in sharing. In the discussion, led by James B. Kerr, counsel for the Hill lines in Portland, this idea was elaborated, and several statements made by Mr. Wagon, were refuted.

At noon the guests of the University were entertained at the Osburn Hotel, while in the evening, Hon. H. B. Miller spoke at a social gathering in the Dormitory, for the visitors and faculty.

Good Roads Hindered. "Economic and Social Factors in Oregon's Good Roads Problem," was the subject of the discussion led by George G. Putnam, editor of the Mail-Tribune of Medford, in which Continued on last page.

OREGON CO-ED DEBATERS GAME FIGHTERS SAYS DAILY

The following article was clipped from the Washington Daily and gives the Washington opinion of the behavior of Oregon's co-ed debaters at the event of the recent debate in Seattle on the question of equal suffrage.

Although they put up a game fight, the Oregon women were handicapped by having to support the admittedly worst side of the question. Aside from that, two of the women believed in the opposite side of the question, but they were first class debaters, for no one would have thought so from the argument. Lucille Davis waxed humorously sarcastic in her rebuttal speech and won a big hand from the audience. She was ably seconded by both of her colleagues, Marjorie Cowan and Norma Dobie.

Miss Adella M. Parker, as presiding officer, was the first to hold such a position this year. Miss Parker announced that the present decision meant the balance of co-ed debates now fell on the Washington side, each team having previously won one debate in the past two years.

SHAFFER TURNS ORATOR

Head of History Department Gives Commencement Addresses at State High Schools.

Dr. Joseph Shafer, professor of history in the University, is much in demand this spring as a commencement speaker in the High Schools over the State. He has just returned from a four day's trip to Hood River, Union and Portland, in which he made two commencement addresses, before the Hood River and Union High Schools.

Dr. Shafer started on his speaking tour Tuesday morning, going directly to Hood River, and speaking there before the High School, Tuesday evening. He was entertained in Hood River Wednesday, and went to Union Wednesday evening. Thursday evening he delivered the Commencement address at the Union High School, taking the same subject, "Three Main Supports of Modern Civilization," that he spoke on in Hood River.

After the address Thursday evening, Dr. Shafer returned to Portland on the night train. In Portland, Friday afternoon, he spoke before the Portland Woman's Club on the subject assigned him, "Psychology of Human Motive."

Dr. Shafer reports an extremely pleasant trip. He gives Union credit for having one of the best high schools in the state and says this is largely due to the influence of Mr. Davis, an old Oregon man, who is on the school board.

Spencer Loses in Oratoricals

An incomplete report just received at the Emerald office, states that the Washington representative at the oratorical contests held at Missoula, Montana, last night, captured first place, with Carleton Spencer, of Oregon, a close second.

Standing of Northwest Conference Colleges in Baseball.

Table with 3 columns: College Name, Wins, Losses, Percentage. Oregon: 6 wins, 0 losses, .1000. Washington: 1 win, 1 loss, .500. W. S. C.: 2 wins, 4 losses, .333. O. A. C.: 1 win, 5 losses, .166.

Merritt Omsley has been elected track captain for next year at the University of Montana.

METHODISTS LOSE 13 TO 4 GAME ON VARSITY DIAMOND

OREGON'S HARD HITTING AND FIELDING OF VISITORS GIVE VICTORY

SEVENTH INNING TRAGIC FOR VARSITY

Four Tallies Picked by Willamette Prove to be Last Scores of Game.

Captain Jamison's troupe of pennant-grabbers hung up their ninth straight victory yesterday afternoon by defeating "them college boys" from Willamette by a score of 13 to 4. The game was a nightmare for the scorekeeper, and abounded in misplays, with brilliant feats thrown in here and there.

In the first inning, with Chandler and Cobb occupying a couple of cushions, Fenton hid the pellet in the rank undergrowth bordering on Kincaid St., with the result that the two first-mentioned players had crossed the pan and Fenton had negotiated third before the aforesaid capsule had been relayed back to the scene of operations. Barbour singled, scoring Fenton. Oregon failed to register in the second, but came back in the third with two more runs, Jamison and Fenton being the offenders.

The fourth inning was one that taxed the endurance of the scorekeeper to the utmost, for the Oregon batters grew intimate with Drake's offerings and harvested three two-baggers, besides taking advantage of the ready assistance of the visitor's infield. Chandler, Roberts, Cobb, and Jamison completed the circuit before the outbreak had subsided.

The fifth was like unto the fourth, being a continuation off the cruel and unequal contest between the Oregon stickers and the scorekeeper, with the latter person holding onto the ropes. Four large, juicy tallies were annexed during the skirmishing, Peet, Chandler, Roberts, and Fenton joining in the happy reunion at the home plate.

At this stage of the game the visitors began to show signs of life and seemed to become aware that a baseball game was in progress. They put down the brakes on Oregon's scoring aspirations and even opened up a small quantity of their own private stuff. It was in the first half of the seventh that all this happened. A gentle rain had begun to descend and the horsehide became as slippery as a lately-tubbed Freshman.

Little children clung to their mother's skirts with emotion when Herb Barbour burrowed into the dirt in a vain effort to dig out Lund's grounder. Lovely women grew hysterical when Drake woken up a lucky "Texas leaguer" just where Chandler wasn't. Strong men wept when Cady Roberts speared a large clod and threw it to first, while Erskine's grounder wandered into center field and Lund and Drake waded to glory over Cobb's prostrate body. Anguish tore many a sturdy breast when Erskine scored on Ross' single, but when the mighty Oakes embraced one of Peet's choicest for two sacks and a score by Ross, tears of remorse welled up in the eyes of the spectators and fell unnoticed to the ground. Here, however, Willamette's hopes came to earth, never to soar again.

The rest of the game was a lull

COMMONWEALTH VISITORS BANQUETED AT DORMITORY

The visitors to commonwealth were banqueted this noon at the Boy's Dormitory by Mrs. Elizabeth Boyd and her corps of veteran banqueters.

Covers were laid for 46 guests, the tables were arranged in an "E" and prettily decorated with bouquets of roses which were grown in the University gardens.

The menu consisted of strawberries, spring radishes, olives, nuts, cheese, roast veal and dressing, cold ham, mashed potatoes, asparagus tips on toast, Parker hot rolls, vegetable salad, ice cream and cake, coffee.

Challenge!

The cat class of the University of Oregon, in order to demonstrate the superiority of mind over matter, and the skill and dexterity which the saving of cats engenders, hereby challenges all other pre-medic students in the varsity to a dual track meet, to take place on Kincaid field, at 4 P. M., on the afternoon of Wednesday, the 29th of May.

DANCES TO BE FEATURE

May Pole, Grecian, and Swedish Dances, Will Entertain Visitors During Commencement.

Considerable effort is being made this year to make the May Pole dances a big feature of Commencement week. The drills will be held on the Tuesday evening following the President's reception.

There will be five dances in which the May Pole will be the central feature. The Swedish weaving dance will consist of sixteen girls dressed in peasant costumes, who will wind the May Pole, while twenty-four others dance the quadrille. The Floral Arch dance, in which sixteen girls participate, also promises to be exceedingly effective. Another costume dance will be the Faust Waltz, in which the girls appear in Grecian dress. Following these drills will be the May Pole march, in which all the girls in the different drills will take part.

The girls meet every Tuesday, Wednesday, and Thursday, at 4 P. M., for practice. Seventy-five are required for the different dances, and as yet, there are a few places to be filled. Besides the May Pole dances, there will also be a Senior march, in which twenty-four Senior girls will display their art in carrying Japanese umbrellas.

Memorial Day is the date set for at least two picnics, both the Fijis and the Betas planning to drive up the McKenzie.

after the storm, and the meeting ended with each team receiving the benediction of the other. Drake, who occupied the pulpit for the Methodists, allowed only two more hits than did Peet, but was more liberal with his passes. Harrison, the blonde and blithesome third-sacker for the invaders, showed up "Cady" Roberts in the prima donna role. Homan, on first, played a nice game for the visitors.

Table with 2 columns: Team, Score by Innings (1-9). W. U. score: 0 0 0 0 0 4 0 0. Oregon score: 3 0 2 4 4 0 0 0. Runs, Hits, Errors: W. U. (4, 6, 5), Oregon (13, 8, 5). Batteries: For Willamette, Drake and Erskine; For Oregon, Peet and Cobb, Motschenbacher. Umpire—Van Marter.

MANAGER BARBOUR GIVES FAVORABLE FINANCIAL REPORT

ECONOMY HAS BEEN KEYNOTE OF 1912 EMERALD POLICY

SUPPORT OF LOCAL ADVERTISERS LAUDED

The Frequent Changes in Assistants Prove Handicap to Manager's Efforts.

The present financial condition of the Emerald is summarized below. This report is remarkable from the fact that the paper was taken over only on March 9th, and has been changed from a \$200 deficit to a firm paying basis, not only having made the salaries for the editor and manager possible, but having secured advertising so that a neat balance will be turned over to the student body at the close of the year. There will be probably five more issues of the Emerald this year, and although the balance over all expenses is at present about \$25, this is expected to be raised to about \$75, by the close of the school year.

Economy has been the watchword of the staff such that the expenses for issue have averaged only about \$30.00, this being upon six pages, two pages larger than the paper has been heretofore.

Although the work and details of a six and eight page paper have been double that of the former sized paper, Manager Barbour has labored under the disadvantage of a new assistant manager about every week. Dobie, having left for Idaho, Robert Wray, Lyman Rice, John Kelly, and Bert Gerard each took their turn. Kelly left for the mountains upon a hunting trip, so that another assistant, Marshal Goodwin, is now advertising manager.

Manager Barbour says, two of the chief reasons that the paper was able to get back successfully, were the support of the business men with material advertising, and the co-operation and backing of the students in making it an advertising medium and tolerating the large amount of ads which crowded the reading matter for a time.

This is Barbour's last managing stunt for the varsity, having managed the 1912 freshman finances, as their president, managed the 1911 track team, managed the student body dances, Junior Prom, and the 1912 Oregon, giving him considerable experience in this line.

Report of Condition of Emerald, May 23, 1912.

(Paper taken over March 9th, 1912.)

Table with 2 columns: Item, Amount. Itemized Receipts: From advertising March 9 to date: \$93.95. From subscription to date: \$87.20. From subscription to date: \$34.50. Total resources May 23: \$995.65. Itemized Expenditures: To Yoran Printing House: \$585.40. Carrier's salaries: 79.25. Woman's Edition: 26.25. Telegram Albany: .55. J. L. Page (2nd class matter): 10.06. Total other bills (inc. postage): 2.24. Balance cash on hand: \$703.75. Balance cash on hand: \$291.90. Total: \$995.65. Continued on last page.