

Oregon Daily Emerald
University of Oregon, Eugene

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Fraternity Taxation

THERE are two certainties in this world, a cynic once said—death and taxes. Death probably will be with us always unless science succeeds in capitalizing its optimism and creates an anti-death serum; payment of taxes is by no means certain. Loopholes are to be found in every state's laws and thousands of institutions escape their share of the tax-burden under "exemptions," declare protagonists of the "tax-everything" cult.

Particularly do these belligerents flay the exemption of schools, churches, and charities from taxation for support of the community. Taxes taken off at one point must be added at another.

Then why have exemptions in the first place? some ask. Churches, because they were more or less public property, were exempted as early as in colonial days. The custom has persisted and is still in vogue.

Another exemption is on schools. Since they are public property and operate for the public good, as do colleges owned by the state or privately endowed, the county assessor does not put their appraisal on his books.

There are those who ask, "Should a college be taxed?" and who demand that since they enjoy all the privileges that are enjoyed by the landowner of town and country they should be made to shoulder the cost burdens of this privilege.

These same persons, using modern arguments on one hand to demand the fullest participation in the bearing of taxes, do not consider the fundamental principle of taxation: ability to pay. Are colleges able to pay? A ludicrous situation would arise—state colleges are operated on money furnished by the people—to levy a tax on such a college would be like charging oneself interest on one's own money. The ultimate result would be that the colleges would have to ask more money from the state to meet expenses, or else raise their fees to students—and in both cases the money would come out of the same source—the pocketbooks of citizens of the state. Eventually this tax is paid by the middle-class citizen—he who sends more children to college than any other class and bears the biggest tax burden now.

Since taxes are so high, is it right to require students to pay taxes in the university town? Is not the burden of financing their children's college education heavy enough on parents of the state without adding \$30 or more taxes each school year if their boy or girl happens to belong to a fraternity or sorority? They pay out that amount, on an average, now for local taxes on fraternity houses.

It is incorrect to assume that because a man or woman can afford to go to college he can afford to pay this extra assessment. Often the case is that great sacrifice on the part of his parents or himself is necessary to negotiate the "going to college" step. His ability to pay taxes is doubtful. Then it is not untoward to ask "Then why should not sororities and fraternities take advantage of the tax-exemption of state lands and deed their property over to the state in the person of the state university?" Such a step, while it would require adjustment of financial relations between the house and the university which holds the deed, the saving of money ordinarily paid by each fraternity in local taxes makes it worth consideration.

Who Shall Sell Lids?

A GAIN the talk has switched on that sore-thumb topic—the freshman green lid.

About a week ago the Oregon Knights went into a huddle with the Order of the O and willed to the latter group the right to sell green lids to the freshmen. In the past few years the Knights have taken charge of that item and pocketed the proceeds from the sale.

Before such a switch in authority could be consummated, however, it would seem that the matter should come before the student affairs committee.

There is more to this question than meets the eye at first glimpse. For one thing, what right

has the associated student body to require all freshmen to buy green lids—and then turn around and say that they must be purchased only from an honorary organization which will use the money for its own ends? No more than they could require all students to buy tickets to a Collegiate Players drama or attend the Krazy Kopy Krawl given by Alpha Delta Sigma.

If the freshmen can purchase these green lids—the proposal is to change these into green felt hunter's slouch hats—from merchants about town, then there is no indictment against the associated students. And any group selling these hats, meeting this competition, will have more moral right to take the freshmen's money. The associated students are not then requiring them to purchase a thing which can be got from only one source.

If the Order of the O used the proceeds from their hat sale—assuming that the right is given them to take it over from the Knights—they can not expect the associated students to force freshmen to put money in the Order's pockets, unless this money is to be used for purposes directly beneficial to the student body and not to finance private affairs of the Order.

The Emerald is open for new definitions of the word "cull." A professor says a student who flunks out of college is not a cull. Nor is an apple that falls off a tree necessarily a cull, but we've found from experience that the majority of these apples under the tree have something the matter with them or they would not have fallen off.

The home economics department of an eastern college recently compiled suggested menus for fraternities and sororities. If they were doing that at our house we'd think the home ec dept. was involved in a graft with the spinach trust.

Rollins college recently included a course in its catalog, called "Evil." The professor will be known as "Instructor in Evil." And we suppose the students enrolled think it's a pretty tough course. Too bad.

The photographers don't call them "portraits" any more, but "studies." We suppose that's because you have to study them to see who the person in the fog is.

An optimist, says one of our students, is a fellow who starts out hunting a room to rent with a cornet under his arm.—Ohio State Lantern.

Oregonized Dementia

INFIRMARY

The University of Oregon is not the only one that is concerned with student hospital conditions. The following article was clipped from the pages of the Mudberg university's daily paper, The Mud-hen:



On entering the infirmary reception hall, the reporter was horrified to notice that there was no hat rack. He put his hat in his pocket and entered the rooms where the invalid students were languidly lying in beds.

Drinks Tea

It was a terrible sight. In the same room were three men students, all suffering from different ailments. One of them had a broken leg, another had appendicitis, while the third was a victim of ptomaine poisoning. He had eaten a tuna fish sandwich at a sorority Sunday afternoon tea.

Out in the kitchen, the cook was mopping the floor, while a loaf of bread, a bottle of milk, and a pound of butter lay exposed on top of the ice-box. Suddenly one of the nurses entered, and shoved a stick of wood into the stove without putting on a pair of gloves. Sickened by such disorganization and unsanitary conditions, the reporter opened the door and staggered out onto the back porch.

Woodshed Has Wall

He was appalled by the sight that met his eyes there. Only fifty yards away, two dogs were fighting over a discarded soup bone. A broom was leaning carelessly against the wall of the woodshed, within ten feet of a sack of potatoes.

The reporter returned to the sick rooms, wishing to interview one of the patients.



"They treat us pretty good here," was a statement received, "but we can't get Schenectady or Honolulu on the radio."

The nurse entered the room with a pitcher full of lemonade. She gave a glassful to the patient, without first providing him with a napkin.



Nurse Smiles

"Gimme a glass of that too, will you?" asked the reporter politely. The nurse smiled and shook her head.

"No," she replied. Such inhospitality was unbearable. Enraged and humiliated, the reporter departed from the pest house.

Shades of Emerald-KORE Contest

By Max Kessler

CAMPUS BULLETIN

German club—meeting tonight at 7:30 at Y. W. C. A. bungalow; discussion, program, and refreshments.

Phi Chi Theta—will meet at 107 Commerce at 5 o'clock today.

Big Sister captains—will meet today at 5 o'clock in the women's lounge of Gerlinger hall. Very important.

Heads of houses—meet Wednesday noon at the Anchorage.

Phi Beta—meeting today at 4:15 at Susan Campbell hall. Election of officers.

Susan Campbell hall—will be at the men's new dormitory between 3:30 and 7:30 Wednesday night for the dime crawl.

Amphibian and varsity swimmers—meet tonight in the pool at 7:30 to practice for the triangular swimming meet with Montana State, Bellingham Normal, and Oregon.

Sophomore physical education—majors and minors, and others interested, meet in the lounge room of Gerlinger hall at 4:45 o'clock.

University Girl Scout group and Outdoor club—meet at W. A. A. club rooms in west end of Gerlinger hall at 12 today. Bring lunches.

Congress club—will meet tonight instead of Wednesday. Topic: "Capitalism vs. Socialism." Women may attend.

Vespers—at 5 o'clock today at the Y. W. bungalow.

Emerald advertising staff—meeting tonight at 7 o'clock, at the business office. All salesmen be there.

Oregon subscribers—who did not have 2.50 marked fall term fees should check at A. S. U. O. offices. New subscriptions can still be placed on spring fees.

Athletic managers—will have a group picture taken in front of Friendly hall at 12:45 today.

Members of Introductory Speech courses—are requested to attend the men's varsity debate with O. S. C. at 7:45 Wednesday evening in Guild hall.

Theta Sigma Phi—meeting upstairs at College Side Inn today noon.

Frosh men's squad—meeting at 7 p. m. Thursday, in room 2 of

Friendly hall. Albany teams will go through their entire debate, giving rebuttal speeches, for practice and demonstration.

All students—who have filled out the Emerald survey questionnaire hand them to the house representative or the Emerald business office.

Ye Tabard Inn—meets tonight at Dr. Ralph D. Casey's dwelling, 281 11th avenue East.

Professors To Talk At Training School

Four professors of the University of Oregon are to speak at the training school for leaders, sponsored by the Council of Churches in Eugene. They are Nelson L. Bossing, associate professor of education; Jesse H. Bond, professor in personnel management; W. G. Beattie, assistant director of the extension division; and Harold S. Tuttle, associate professor of edu-

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tion, who is a director on the council.
The training school held its first meeting last night in the Methodist church and will continue for seven evenings, with two scheduled a week.

Announce Council To Award Fellowships

Fellowships for research in humanistic studies, especially the fields of philosophy, philology, literature, linguistics, archaeology and art, musicology and history, will be awarded this year by the American Council of Learned Societies for the first time, it was announced recently by the council. The announcement states, "Applicants must be citizens of the

United States or Canada... and must be actually engaged in the research for which they seek assistance. They should possess either a doctor's degree or its equivalent in training, study, and experience."

Applications should be made immediately, as the appointments are made in March. Details may be obtained by addressing the Permanent Secretary, American Council of Learned Societies, 907 15th st., N.W. Washington, D.C.

CLASSIFIED ADS

PIANO JAZZ—Popular songs immediately; beginners or advanced; twelve-lesson course. Waterman System. Leonard J. Edgerton, manager. Call Studio 1672-W over Laraway's Music Store, 972 Willamette St. tf

LOST—Red Schaeffer fountain pen, between Journalism shack and business administration building. Return to Emerald business office.

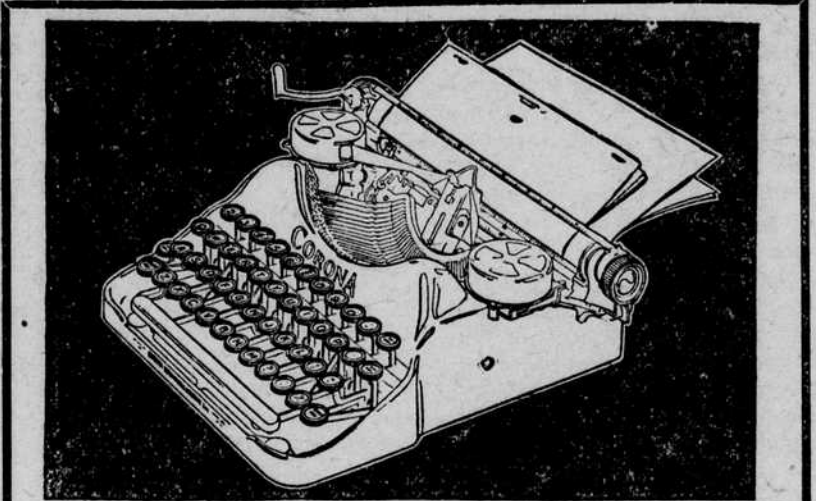
LOST—Sunday night between Ferry street and old library, a belt watch chain with silver clasp. Finder please leave at Co-op and receive reward.

Of Course The Majority of You

always take care of those trivial details that matter so much... such as shoe shines... but occasionally it is a good idea to remind you of them... particularly during the end of the term when all attention is on grades. And of course the logical place to come is the

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