

U'REN'S SINGLE TAX MEASURE A Clear Explanation of This Amendment.

U'Ren's "Full Rental Value or Single Tax" amendment to be voted on November 7 is such a vicious measure and cloaked in words calculated to deceive the voter that the Mist, for the benefit of those who have not read the whole measure, is publishing an article by A. L. Veazie which appeared in the Oregon Voter October 21 and which, if read carefully, should show the voter that U'ren is again trying to get back to single tax. It is apparent that the title of the measure, "Full Rental Value Land Tax and Home-maker's Loan Fund Amendment," is used purposely in each article to impress on the voter's mind the title he will see on the ballot. If U'Ren's measure is adopted every other form of property will be exempt from taxation and land alone will bear the burden. Railroads and public service corporations will no longer pay their share of the taxes. The small man must pay their share as well as his own, but then let's read Mr. Veazie's expose of U'ren's attempted crime against the farmers of Oregon:

Some think it a great wrong for any to own land but the state only. Such, called single taxers, seek always to overturn those titles which our state and nation have on solemn considerations granted.

They bring now for our suffrages, one of their devices, called the "Full Rental Value Land Tax and Home-maker's Loan Fund Amendment to the Constitution," the intent and effect whereof are—

—to let no private man any more own land in Oregon;

—but the state shall be sole owner (save of improvements) and universal landlord;

—and the people shall be all tenants, and pay the state the worth of their lands in rent, in order that they may keep the possession thereof.

Naught else shall be taxed, save by special vote in any year.

Confiscation And how shall the state get those lands?

The way is plain. We need but to confiscate the rent thereof for taxes, as this amendment proposes.

No man has any right but what the law unto him gives; and we who make the laws may make and unmake rights.

Thus may men who think they own lands find out it is not so after the people have spoken.

Then shall they call upon the Constitution of the United States to save their lands for them, but mayhap the court will say, as did Chief Justice Marshall:

"An unlimited power to tax involves, necessarily, a power to destroy; because there is a limit beyond which no institution and no property can bear taxation."

If there be those whose hearts are sick at the thought of the wrong they would do, to confiscate the lands the people have bought, it is not so with the single taxers, who deem that might makes right, and that it is right the people should do all things they can; and, according to their doctrine, the owners of lands do such a wrong to hold them, that justly they deserve to be made outlaws; and he does God service who treats them so.

But are there those who say: This amendment has a kind look on its face and promises good things,—and its godfathers, the labor people, are our friends;

—and surely they would not greet us with fair words and stick a knife under our fifth rib; for do they not love the farmers and home builders?

But, truly, it is so as I say; for this amendment was conceived in Henry George and shaped by U'Ren; who have for this long compassed all means to take away the lands and give them to the state.

It may be that the labor people are deceived.

How George Would Do It If any still doubt, let them but read the plan of Henry George to take away the lands, and then see what this amendment says;

—and such shall find they fit together, even as the ax to the neck of the chicken.

For these are the words of George: "In the very nature of things, land cannot be made individual property. This principle is absolute. The title of a peasant proprietor deserves no more respect than the title of a great territorial noble.

"No sovereign political power, no compact or agreement, even though consented to by the whole population of the globe, can give to an individual a valid title to the exclusive ownership of a square inch of soil.

"We should satisfy the law of justice and meet all economic requirements, by abolishing at one stroke all private titles, declaring all land public property, and letting it out to the highest bidders in lots to suit, under such conditions as would sacredly guard the private right to improvements. * * * But such a plan though perfectly feasible, does not seem to me best. * * * I do not propose either to purchase or confiscate private property in the land. The first would be unjust; the second needless. Let the individuals who now hold it retain it if they want to, the possession of which they are pleased to call their land. Let them buy and sell, and bequeath and devise it. We may safely leave them the shell if we take the kernel. It is not necessary to confiscate land; it is only necessary to confiscate rent. We already take some rent in taxation. We have only to make some changes in our mode of taxation to take it all. What I therefore propose is * * *

—to appropriate rent by taxation. In this way the state may become the universal landlord without calling

himself so."—From Progress and Poverty, Chapter 2, p. 8. "Any one can see that to tax land up to its full value, would amount to precisely the same thing as formally to take possession of it, and then let it out to the highest bidder."—From "The Land Question," p. 54.

U'Ren Delivers the Straight Goods Is it not printed in the Single Tax Review of December, 1912, that in Boston, on the 29th of November of that year, Mr. U'ren spoke to the Fels fund conference in this wise: "Whatever is done in Oregon hereafter, will be done absolutely along Henry George lines?"

And now give heed to the words of this amendment:

(c) Public ownership of all land rent is right. * * * It is therefore right and necessary * * * that all land rent shall be collected by public taxation.

(d) It is the public policy of Oregon to abolish all forms of land monopoly.

(f) The words 'land rent' as used in this section mean the fair and just price per year, as appraised by public officers, that a renter should pay for the use of any land. * * * The appraised land rent shall be paid to the public tax collector.

(h) During the year 1917, the state land board shall cause the county assessor and state tax commission to appraise the annual land rent price of every lot, tract, parcel and quantity of land. * * * Beginning on the first day of January, 1917, all the appraised land rent of the land of Oregon shall be collected as a public tax.

The State Would Be the Owner Thus shall the state take away in taxes the "Full Rental Value" of all the land; and it shall thereby be the owner of all the land; for, as Hamilton said "What, in fact, is property without the beneficial use of it?"

The supreme court of Pennsylvania has said: "It is well settled as a general rule of law, that a devise of the rents, issues and profits of land is equivalent to a devise of the land itself."

So does our reason also agree; for what shall it profit a man to own land, if another take the benefits thereof, in taxes or otherwise?

And therefore do the single taxers say: "The David's sling of taxation shall slay the Goliath of land ownership."

For their purpose in their hearts by such devices as now they bring, to take away the land from the owners; which they cannot deny.

In truth, it was plain and honest of Henry George to call it confiscation; as such it is.

Yet, it has grieved his followers that thus he spoke; forasmuch as "confiscation" alarms the intended victims, which might have been evaded had some gentler term been picked.

But this is of no moment; for when a man is dead, it matters not by what word the thing was named that slew him.

So shall it be with the land ownership in Oregon. When it has been struck between the eyes and has ceased to quiver, it will not matter whether the slingstone was called single tax, or land rent tax, or exemption law, or what the fancy of man did choose to call it.

Reasons Why the Owners Shall Lose Their Lands But for what reasons shall no private man any longer own land in Oregon?

Was it not thought good by the fathers of our country, and of our own state, in times past, that men should own the land? And were they not granted their titles on solemn assurances that they and their heirs and assigns should have them?

Which is true; but sundry reasons to the contrary now appear.

It is found that those who came earlier, with ox-teams and in divers hard ways, were selfish and took the best lands; and therefore all the advantage thereof ought to be taken from them in taxes.

Owners of timber lands in particular shall lose all, because they have not improved those lands, but have held them "idle" and let trees grow thereon.

Owners of lots in cities shall likewise have them taken away, because they did not build thereon houses in which no people were ready to dwell, but have robbed the public these years by paying taxes and assessments.

They were foolish people to hold their lands idle. They should have built houses and held them idle, too.

And that man who saved his money and bought some ground, with intent to save again and build thereon—behold his folly!

First ought to have built a house and afterwards to have saved his wages and bought a lot to put it on; and now for his foolishness shall his lot be taken away in taxes, to benefit him who has some houses, according to the Scriptures in such cases.

In like evil fix shall he be, who has but the beggarly elements of a farm, where nature has set many stumps and thick brush for assurance that the soil is fertile.

Shall he not pay as much taxes as his happy neighbors whose farms are cleared and fruitful?

He has as much of Nature's bounty as they, yea more; he has the stumps, and maybe he has a sidehill farm, where he can "sit and look up the chimney and see when the cows are coming home," as Bill Nye says.

Nature for him has heaped up her bounty.

His neighbors' fruitful trees grew not by Nature's bounty, and their flocks and herds came not at all by Nature's bounty.

It is only in man's bounty that they are richer than he, and surely of man's bounty ought not man to take away any in taxes; but only of Nature's bounty, or what the poor boob has bought of Uncle Sam, or mayhap of the state.

Of that may we take away all, and our consciences will feel good; because we have his money soaked away where he cannot get it back.

Also, pasture lands have not been improved.

They say it is growth of population in the neighborhoods that gives

value to the pasture lands; and that so it is with the farmer's land.

Wherefore he having had this great advantage while he farmed, it would be unfair that he should get a better price for his farm when he sells, just because there are many who want to buy; and so the state ought to take away by taxation such increase.

All these reasons are set forth in what the single taxers have written; and I cannot set them down one-half so well as they. But mostly do they talk about speculation and about idle lands.

Of idle lands will I first speak. It were most excellent if all good things men desire to buy were cheap, and all good things men desire to sell were dear; and then were all happy; and so the single taxers promise it shall be with the land.

For they do say that the farmers and home-owners shall find their land more valuable to keep, but that those who have none and will buy, shall find it even as Shakespeare, the great poet, has said: "You may buy land now as cheap as stinking mackerel."—I. Hen. IV. li 4, 337.

And no doubt it is true, as the single taxers say that if this law be made, the price of land shall be as naught for those who would sell; for the state will have got all, and they shall have nothing to sell; but as for those who would buy, they then must deal with the state. The state will not tell them the price now; and never, save for five years; and that shall be after they have for a time occupied; and not in advance.

Building Not Stimulated The single taxers say, that if all ground rent be taken for taxes, then will men greatly desire to build on their lots; and partly they believe this foolishness; for such it is.

Do not land owners now who build, get as a reward both ground rent and a profit on their capital used to build?

And how shall they more desire to build when they can get for themselves thereby no ground rent, but must pay all into the state.

Likewise it is with other sorts of improvements.

Getting Land Not Made Cheaper Now let us consider the doctrine, that if the ground rent be all taken for taxes, the land shall be free and whosoever will may take it; save that he must pay the ground rent.

True it is, that thus the state will have all and the former owners nothing.

Nevertheless, the land shall be more costly to him who takes than now it is.

For now may he buy and know the price, and when he has paid it, he is quit; and if there happen a gain, it is his.

But when this amendment shall be the law, he shall know the full price, and never shall he be quit with paying it; and if there come a gain it is not his, but yet he must pay therefor.

For this doctrine is, that all the gain appertains to the tax eaters and them only.

Whoso cannot see, that to have land shall be more costly when such shall be the law, is void of understanding.

The doctrine of the single taxers is, to take away by taxes called "land rents" the gain in the worth of the land from him who holds it.

All Shall Be Tenants By this law no man any more shall own land in Oregon, but all shall be tenants and have naught but their improvements.

Thereby shall the state have what is abiding and men have loved to own; and men shall have what is ever perishing, and which, by war, or other calamity, may all perchance be swept away; as in San Francisco.

When railroads come, and when roads and schools are built with taxes the land owners have paid, and thereby their lands are made to be of greater worth, then the advantage thereof shall be taken away in the increase of land rents the state will charge.

Is it just, that the land owner first must pay to build the road, and then again must pay the state for all the advantage it is to have the road?

And is it best that there shall be no more owners, but only tenants in our state?

Free Lands What lands are those which the single taxers say the unemployed shall have free when this amendment is the law?

Are they not the lands which now men own and have paid for? Most assuredly; for the single taxers purpose by this amendment to take away all the value thereof in land rent taxes, and thus shall they be called free; as a parcel of land is free on which is a mortgage for the full value thereof; because nothing is it worth to any man to buy it of the owner and pay the mortgage.

Thus shall the land be made worthless to the present owners, because they must pay the full rental value to the state to keep it; and yet it shall be no cheaper, but dearer rather, to him who would occupy; for it shall cost him more in land rent taxes, than to buy under the law that now we have.

Much Shall Go Untaxed By this amendment shall go free \$110,000,000 of roadbed, track and other fixed improvements, rolling stock and equipment of the railroads; and \$223,243,846.34 other improvements and personal property now taxed; the main item being improvements in cities.

Thereby more than one-third of what is now taxed shall escape; besides a great sum, which no man can estimate, for clearing, draining, orchards and the like.

The tillable lands are assessed at \$25.60 per acre, average; and no doubt the owners will pay more than that was spent in money and labor to improve them.

All that escapes must be made up by added taxes against the occupiers of the land. These exemptions can benefit no land owners unless they be very rich in improvements and personal property in proportion to the land they hold, and such are the best able to bear taxes; while the burden lifted from them will fall on those who have not yet got their

lands improved, and therefore are least able to bear it.

Taxes Will Vastly Increase By this amendment one-third of all the land rent taxes shall be set aside to be loaned to those poor who have lands to improve and who have improvements on which to borrow; and also the inheritance taxes, which amount to \$77,000 a year.

Thus shall the loan fund get (besides the inheritance taxes) one-half as much as is collected for all other purposes; and the taxes will be increased more than one-half.

Our taxes now are \$22,000,000 a year, of which land pays \$14,000,000. By this amendment, one-half will be added to the taxes, and they will be \$33,000,000 a year, all of which the land must pay.

Cities have in part been built by land owners. They have given up near the half of their ground for streets. Buildings in turn give value to the lands. If single-tax were law, then would owners strive to ward off the coming and growth of cities, because increase of ground-rents would eat up their improvements and bestow no recompense.

Owners have paid present values, and it is unjust to rob them. This amendment is pregnant with confiscation, and if it come to birth it shall bring forth that monster. Let the wise take heed.

Come out and vote 397—No, against this vicious measure.

NOTICE OF PRESENTATION OF FINAL ACCOUNT AND PETITION FOR FINAL SETTLEMENT IN ESTATE OF ISAIAH MCBEE, DECEASED.

Notice is hereby given that the undersigned has rendered and presented for settlement and filed in the County Court of Columbia County, State of Oregon, her Final Report and Account as Executrix of the estate of Isaiah McBee, Deceased, and the court has, by order, appointed the 27th day of November, 1916, at the hour of 11 o'clock A. M. at the Courtroom of said Court in St. Helens, in said County and State as the time and place for the hearing of objections to the said Final Report and settlement thereof.

All persons interested in said estate are hereby notified to present their objections, if any they have, to said Final Report and Petition for Final Settlement at said time and place.

Dated—First publication, 27th day of October, 1916.

DIENA WILKES, Executrix.

Stapleton & Conley, Attorneys for Executrix. 45-5

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