

# COST OF COLLECTING THE INCOME TAXES

By Congressman Guy U. Hardy

Washington.—What does it cost to collect the federal income and internal revenue taxes?

What proportion of your tax dollar paid in goes out for cost of collection?

These are interesting questions often discussed. Guesses are freely made and usually run high. In Colorado, on the trains, and in Washington I have heard many people make guesses.

I can now tell you nearly exactly what it costs to collect a dollar of taxes because I have looked the matter up.

But most people who think they know much about it, know nothing at all.

I have amused myself often by pinning folks who make wild assertions about the cost, down to actual figures. Our home many guessed that it costs 15 to 35 per cent to collect the taxes. The other day at luncheon with a half dozen congressmen in the house restaurant the subject came up. When pinned down for a definite estimate the guesses ran from 10 to 25 per cent. One gentleman said the cost would be about 2 per cent and he was laughed at heartily.

So much to indicate the general impression and popular fancy.

## Facts in the Case

Well, here are the facts in the case:

In 1921 it cost 87 cents to collect each \$100 and in 1920 it cost only 55 cents for each \$100 collected. In 1920 only about one half of one per cent and in 1921 less than one per cent.

As a matter of fact it did not cost that much because much of the expense charged as collection expense was really for enforcing the child labor, narcotic and prohibition laws. These items are included in the appropriation for running the internal revenue department and cannot be easily separated without going into a greater amount of mathematical calculation than I care to tackle at this time. Any way, the figures show that the cost of collecting the tax is not anywhere nearly as great as most folks think it is—and when you remember that we dump the whole cost of enforcing national prohibition into the expense it makes it sound quite inconsequential indeed.

Here is the way we arrive at the figures. The internal revenue department collected for the fiscal year 1920 a total of \$5,497,580,251.81. The total cost of the internal revenue department, including the enforcement of the laws named for that year, was \$29,647,439.71. You can work out a little problem in percentage and you will find that 55 hundredths of one per cent is about right—or 55 cents for each \$100 collected.

For the fiscal year 1921 the total collections through this department was \$4,595,000,765.74 and the expenditures for all purposes mentioned \$40,203,716.74, which is 87 hundredths of one per cent or 87 cents for each \$100 collected.

It would be practically impossible to figure out exactly what the collection process alone costs. The men who work at the job have a variety of duties to perform and it all goes in on the day's work. But considering the vast amount of work and the variety of duties performed by these men which have nothing to do with collecting of the taxes yet is included in the expenditures quoted above it can be seen that the estimate of from 55 cents to 87 cents per \$100 is very liberal indeed.

## BIDS WANTED.

Sealed bids will be received by the School Board of District No. 3, Beaver Homes for the transportation of pupils to and from school, daily for the year 1922-23. Bids to be opened at school house on June 1, 1922, at 8:00 p. m. The board reserves the right to reject the lowest or all bids.

For further information inquire of School Clerk, District No. 3, Route 1, Box 13, Goble, Oregon. By order of the Board.

O. J. THOMAS, Clerk.

## Chamberlain's Liniment.

This is a massage liniment, especially valuable for the relief of rheumatic pains and soreness of the muscles. Mrs. E. C. Dodge, Whitesboro, N. Y., writes: "The splendid results I and other members of my family have received by the use of Chamberlain's Liniment, warrant my endorsing it in the highest terms."

Yes, those who have the most temper frequently lose it.

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Battery re-charging and repairing with Storage Batteries for rent and Philadelphia Diamond Grid Auto and Lighting Batteries for sale. Let us give you the latest prices.

Storage for cars or trucks both dead and alive.

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OPEN EVENINGS

## NOTICE TO CONTRACTORS.

St. Helens, Oregon, April 18, 1922. Sealed proposals, addressed to the County Court of Columbia County, Oregon, at St. Helens, Oregon, and endorsed "Proposal for Doing the Following Work in Columbia County, to-wit:

Surfacing of Pittsburg-St. Helens Market Road from Station 401 40 to Station 718-20, same being 2190 feet in mile 8, all of miles 3, 10, 11, 12 and 13, and 3180 feet in mile 14, Columbia county, Oregon, will be received by said County Court until 2 o'clock p. m., May 3, 1922, and not thereafter, and at that time will be publicly opened and read.

All proposals must be made upon blank forms, to be obtained from the roadmaster, at his office in St. Helens, Oregon. Must give prices proposed, both in writing and in figures, and must be signed by the bidder, with his address.

Plans and specifications are on file in the office of the Roadmaster for Columbia County, at St. Helens, Oregon, and may be examined in the office of the County Clerk.

Each bidder shall deposit, with his bid, a certified check for an amount of at least five (5) per cent of his bid, payable to the County Clerk, which shall be forfeited to the county in case the award is made to him, and he shall neglect, fail or refuse, for a period of five days after such award is made, to enter into a contract and file the required bond.

The right is reserved to reject any and all bids.

MARTIN WHITE, County Judge, W. J. FULLERTON, Commissioner, T. B. MILLS, Roadmaster, J. W. HUNT, County Clerk.

## NOTICE OF SHERIFF'S SALE.

BY VIRTUE of an execution Judgment, Order and Decree duly issued by the Clerk of the Circuit Court of the County of Columbia, State of Oregon, dated the 4th day of April, 1922, in a certain action in the Circuit Court for said County and State, wherein M. J. Laidlaw as Plaintiff recovered judgment against George Lawrence, Louis-nont, a bachelor, John A. Brown-ing, otherwise known as John A. Brown-ing, and as A. J. Browning, and Lela Loraine Browning, wife of said John A. Browning, D. W. Price, Trustee, and the First National Bank of Lin-ton, Oregon, a corporation, for the sum of \$277.50 with interest thereon at the rate of 10 per cent per annum from April 1, 1921, until paid; for the sum of \$3700.00 with interest thereon at the rate of 7 1/2 per cent per annum from April 1, 1921 until paid; for the sum of \$529.08 with interest thereon at the rate of 10 per cent per annum from December 22, 1921 until paid; for the sum of \$40.00 with interest thereon at the rate of 10 per cent per annum from the 20th day of August, 1920, until paid; for the sum of \$450.00 attorney's fees; for the sum of \$23.50 costs and disbursements, and the cost of and upon this writ, on the 27th day of March, 1922.

Notice is hereby given that I will on the 6th day of May, 1922, at the Court House door in St. Helens in said county, at 10:00 o'clock in the forenoon of said day, sell at public auction to the highest bidder, for cash, the following described property, to-wit:

That certain real property and premises situated in the County of Columbia and State of Oregon described as follows:

Tract I. All of Lot numbered 1 of Section 19, Township 3 North, Range 1 West of Willamette Meridian, excepting a strip along the West line of said lot numbered 1 described as beginning at the quarter section corner between Sections 18 and 19 in said Township and Range, and running thence South 92.5 feet to the meander line of Willamette Slough; thence North 45 degrees East and tracing the meander line of said Slough a distance of 135 feet; thence North and parallel with the West line of said Lot numbered 1, 788.5 feet more or less to the North line of said Lot numbered 1; thence West 95.4 feet to the place of beginning;

Tract II. All that portion of Lot numbered 5 of Section 18, Township

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3 North, Range 1 West of Willamette Meridian, lying West of the center line of a small slough known as Mud Slough, and being the portion of said Lot numbered 5 West of the lands in said Lot numbered 5 owned by Philip A. Frakes and Rebecca J. Frakes;

Tract III. Lot numbered 8 of Section 18, Township 3 North, Range 1 West of Willamette Meridian, saving and excepting that portion of said Lot numbered 8 decreed and allotted to William Hall, which allotted tract is described as beginning at the meander post on the North bank of Willamette Slough, and on the East line of said Section 18, and running thence North 18.64 chains to the Northeast corner of said Lot numbered 8, thence West 15 chains; thence South 20.20 chains to Willamette Slough; thence Easterly and tracing the Northernly line of said Willamette Slough to the place of beginning;

Tract IV. All of Lot numbered 4 of Section 12, Township 3 North, Range 1 West of Willamette Meridian;

Taken and levied upon as the property of the said George Lawrence Lousignont, a bachelor, John A. Browning, otherwise known as John A. Browning, and as A. J. Browning, wife of said John A. Browning, D. W. Price, Trustee, and the First National Bank of Linnton, Oregon, a corporation, Defendants, or as much thereof as may be necessary to satisfy the said judgment in the favor of M. J. Laidlaw, Plaintiff, against said Defendants with interest thereon, together with all costs and disbursements that have or may accrue.

J. H. WELLINGTON, Sheriff of Columbia County, Oregon. Dated at St. Helens, Oregon, April 5, 1922.

Date of first publication, April 7, 1922.

Date of last publication, May 5, 1922.

## SUMMONS.

In the Circuit Court of the State of Oregon for the County of Columbia.

Joseph D. Sternberg and John H. Montgomery, Plaintiffs,

vs.

Minnie M. Lee and M. E. Lee, her husband, Defendants.

To Minnie M. Lee and M. E. Lee, Defendants above named:

In the name of the State of Oregon, each of you are hereby required to appear in the above entitled court and answer the complaint filed against you in the above entitled suit on or before the expiration of six weeks from the date of the first publication of this summons. If you fail to so appear and answer, the plaintiff will apply to the above entitled court for the relief prayed for in its complaint in the above entitled suit, to-wit: For judgment against each of you for the sum of \$4500, with interest thereon at the rate of 6% from July 1, 1921; for the further sum of \$400 attorneys' fees, and for their costs and disbursements in this suit incurred, and for the foreclosure of the mortgage executed by you to the plaintiffs, dated September 6, 1919, recorded September 12, 1919, in Book 2, commencing at page 558, record of real property mortgages of Columbia County, Oregon, on and against certain real property situated in Sections 29 and 32, in Township 4 North of Range 1, West of the Willamette Meridian, and particularly described in said mortgage, and for such other relief as plaintiffs are entitled to in equity. This summons is served upon you by publication in the St. Helens Mist, a newspaper of general circulation published and circulated in Columbia County, Oregon, by order of Hon. Jas. A. Eakin, Judge of the above entitled court dated and entered the 14th day of March, 1922, which said order requires you to appear and answer the complaint in said suit on or before the expiration of six weeks from the

date of the first publication of this summons, and provides that this summons be published in said newspaper for six consecutive weeks.

First published the 17th day of March, 1922.

Last published 28th day of April, 1922.

PERKINS & BAILEY, Attorneys for Plaintiffs.

P. O. Address: 117 Board of Trade Building, Portland, Oregon.

## LAXATIVE for Aged People



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date of the first publication of this summons, and provides that this summons be published in said newspaper for six consecutive weeks.

First published the 17th day of March, 1922.

Last published 28th day of April, 1922.

PERKINS & BAILEY, Attorneys for Plaintiffs.

P. O. Address: 117 Board of Trade Building, Portland, Oregon.

ADMINISTRATOR'S NOTICE TO CREDITORS.

In the County Court of the State of Oregon, for the County of Columbia.

In the Matter of the Estate of June Minnie English, Deceased:

Notice is hereby given that the undersigned has been appointed administratrix of the estate of June Minnie English, deceased, by the above entitled court, and has duly qualified as such. All persons having claims against said estate are notified to present the same, properly verified as required by law, to the undersigned, at 1125 Yeon Building, Portland, Oregon, within six months from the date hereof. Dated March 24, 1922.

First published March 31, 1922.

Last published April 28, 1922.

HAROLD C. ENGLISH, Administrator.

RUSSELL E. SEWALL, Attorney for Administrator.

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1:15 p. m.	2:30 p. m.
1:45 p. m.	5:30 p. m.
5:15 p. m.	8:30 p. m.
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Conductors will sell tickets from points where agents are not on duty.



J. R. GILBY, Agent St. Helens Oregon

## Handy Business Directory

### ABSTRACTS

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### AUTOMOBILE TIRES

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### RESTAURANTS

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