

THE WEST SIDE

E. C. PENTLAND, Publisher.

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DEDUCTING DEBTS.

Our correspondent "Equality" whose communication appears in this issue, has in his argument made the same mistake that is made by all the advocates of deduction for indebtedness; and that wrong assumption is, that all men are honest. If it were true that any man could buy a piece of land for \$1000, pay two hundred dollars cash, and mortgage the land for the balance, it would certainly seem that he should pay only \$200 taxes, and the rest of the burden fall on the man who sold the property, for the \$800 balance. The state affairs described by our correspondent do not exist. The property which sells at \$1000 is assessed at about \$400 consequently Mr. A. when he owned the property paid taxes on \$400, but when he sells it to B. and takes a mortgage of \$800, which is assessed at \$600, and the \$1000 property when assessed at \$400 not only allows its owner to escape that amount of tax, but also \$400 out of some other property. "Equality" says that the true system is to deduct indebtedness and yet he knows the case we have cited is a common one.

However, it is not usual for moneyed men to sell land on the terms indicated by our correspondent. Generally the purchaser can borrow only from one third to one-half the value of the real estate instead of four-fifths as in this instance, hence if a lower rate of taxes were to rule the hardships would be no greater for the borrower than now for the state and county taxes would be less. The question which we are considering is "the greatest good to the greatest number"—and if the whole financial system of the state suffers because speculative individuals go in debt it is time that the speculative class were left to bear the burden. "Equality" perhaps asks why property is not assessed at its true value as well with the indebtedness clause as without! To answer this it is only necessary to cite the fact that ten years ago Multnomah county paid, with 29,000 people almost as many dollars state taxes as to-day with 75,000 people. Why? Because the facilities for creating a debt are greater in the city than the country. For self protection the country districts undervalue property to evade state taxes. The country districts are even now bearing the burdens of the state. Should taxes become heavier the moneyed centers can roll in their indebtedness oh, so easy, and so just pay the same amount, and the officials wink at it. On the contrary let no indebtedness be deducted and then there can be but one way of evading taxes and that would be through under valuation. Multnomah county to-day values land higher than other counties in proportion to its selling value, but brings in so much indebtedness that the other is offset. Only this week we met a very intelligent gentleman in Portland who said he wanted to see the indebtedness clause repealed—for said he "it is the cause of so much fraud—I would, it is true, pay on least \$100,000 more of property than now, but it is the proper system." This gentleman is neither a banker nor a money lender—but he sees in Portland that men of wealth are paying no taxes just because they do not want to do so. He mentioned one man living in an elegant house who is worth at least \$3,000,000 who paid taxes on a little over \$6000. The house in which he lives with the land is worth ten times that sum. The knowledge among men of wealth that taxes can be easily evaded has become so common that unless our revenue is raised without deductions it will only be a question of a few years until all the revenue will come from the poorer classes. The amount of taxable property in Polk county was more in 1884 than to-day and more than the amount of 1889 by \$750,000. It is all due to deducting the indebtedness. It leaves room for too much fraud. There is such a thing as principle among men, and on principle Portland people oppose such a fraudulent system as the present deducting of indebtedness. It is a well known fact that in colonial times tea was cheaper in America than England and with a stamp tax on it—yet our forefathers rebelled on principle and so it is among the men of Portland. A man of honest purposes gives in his proper tax and takes out his proper indebtedness, and then finds that some man who can buy him out five times over is paying less taxes. Examination shows him that the indebtedness clause accounts for it. His only course is to go and do likewise or be honest and pay in unjust share of taxes. No man wants to be dishonest because his neighbor is so; hence the cry from those who see these frauds, for a reform. Men are governed somewhat through

words, and to see Tacoma and Seattle each returning more wealth than Portland is galling. The bankers are not the movers in this matter. Every taxpayer sees how it makes room for fraud, and every citizen who takes pride in our state sees that it is breeding a horde of liars, with no means of denying the lies either, unless assessors can get access to the private business of every suspected man, which he cannot. No, let us have a law which will not allow of so much fraud. Right is right, and will harm no man.

The result of the election this week is decidedly in favor of the democratic party. It is estimated that the next house will have 225 democrats, 101 republicans and 5 farmer's alliance congressmen.

The coming legislature is to pass some very important legislative measures and its final action will be looked to with much interest on many important measures. While the assessment question is of paramount importance yet going hand in hand with it as far as the benefit to the public is concerned, is the question of publishing the laws. When new laws become laws the people should be informed and no cheaper method can be devised than through the newspaper. From an economical standpoint it is of the very greatest importance. The cost of public printing for the state of Oregon approaches \$20,000 yearly and the direct beneficiaries of this large sum are less than 1000 persons. An estimate has been made that all of the general laws passed at the session of 1888 can be published in all the principal newspapers of Oregon for less than \$2000 per year. While it costs \$20,000 to do the printing for less than 1000 persons—it will cost only \$2000 to dispense information to 312,446 people—being the total population of the state. Not only that but objectionable laws can be at once disclosed through the very journals publishing them and the true intent of the law learned. There is no reason why every man, woman and child in Oregon should not have access to every new law. At present the metropolitan press alone are enabled to publish the laws since that press alone can bear the expense. There are 130 papers in Oregon circulating in every part of the state. There are only a few daily papers and they do not circulate in the rural districts at all. No country weekly can afford to print the laws for nothing, but if the expense were borne by the state, would gladly give space in their papers. This is an important question and one which interests the newspaper no more than the reading public. So beneficial was this law found to be in the state of New York that at a session following its enactment the people demanded its extension to a greater extent than contemplated in the first bill. We believe the people of Oregon will find the enactment of such a law in Oregon highly beneficial.

FALLS CITY, OREGON.

A Magnificent Water Power—Matchless Timber.

[Pacific Farmer.] I have scarcely visited a spot in Oregon where Nature has done so much for a locality as here at Falls City. The city, or village, as it would be more proper to deem it, is situated on the north branch of the Little Laticumite, a beautiful mountain stream, twelve miles due west of Independence, in Polk county. Just opposite the town a ten-thousand-horse power could be had without any exertion. A drop of 41 feet in 75 yards ought to be good enough for most anyone, and that is just what we have at Falls City; a little mill with a capacity of about 6,000 feet per day is now in operation and is using from 600 to 1,000 horse power, just because they have more power than anything else. Sawtelle and Montgomery two live men from California and Pennsylvania respectively, are now engaged in the construction of a mill which will cut 30,000 feet per day, using about one-tenth the power they now control. One mile above the falls is located what is known as Big Falls, and here another magnificent power is obtainable, below the town for a distance of three or four miles a splendid power can be had nearly every half-mile. The timber resources of this section are practically unlimited, and the quality is as fine as any I have seen in the state. I rode for a distance of five miles through a forest that would go 225,000 to the acre and was informed by reliable men that I had not yet reached the real good timber. This timber can be brought down to the mill, either by putting it into the stream and floating, or by tramway. Sawtelle & Montgomery are now engaged in constructing a tramway to a fine body of timber the length of which when completed, will be about five miles. Falls City as a manufacturing centre has no equal in the state. With excellent water-power at a very nominal price and fine timber of every description right at hand, I fail to see why, when it becomes known, that she should not have a population of at least 5,000 inhabitants. Here certainly is a fine opening for men of means to get in on the ground floor. The town needs a woolen mill, grist-mill, furniture factory, agricultural implement factory and a sash-and-door factory. Power to run them and timber of every kind to keep them running for years, is right at hand and only await the coming of capital to start the ball a rolling. The people of Falls City are a wide-awake, energetic class, who bid the stranger welcome. The town has a population of over one hundred and is growing rapidly.

HOW TO REACH FALLS CITY.

Take the Southern Pacific west division, Fourth and Alder streets, to Independence, where a private conveyance can be obtained cheap to convey you to Falls City. The people of Independence take a great interest in this community, and will give those seeking information every opportunity to investigate. At the exposition here the people have with their exhibits some splendid views of the Falls City water power which attracted a great deal of attention.

Travel on the West Side railroad is rapidly increasing this fall. Much of the best part of the Willamette valley lies along the line of this road, and Eastern tourists and other persons visiting this country have only recently become aware of the fact.

TRUE VALUE OF PROPERTY.

A correspondent to the Salem Journal has found a solution for the vexed question of taxation. His idea is that all values should be based on the income to be derived from each dollar invested, hence if a money lender has a note which bears ten per cent. legal interest it should be taxed at its face value, and if Mr. B. buys a farm for \$1000 and the income is but \$50 a year, then it should be taxed at one-half its value. At first thought it looks very reasonable that taxes should be based in that way, but let us examine further. This year Mr. B. had his land in hops, and from ten acres which cost him in labor, picking, land and all, only \$240 an acre, he gets a return of over \$600 an acre, and hence should pay taxes on \$600,000 or \$6000 an acre. The absurdity of such a law is apparent, but yet there are persons who believe all taxation should be based on values determined in that way. The true way to determine values is from the selling price only. No rule can be made that will cover all cases. Each assessor must learn the current selling value and assess at that value.

Our Zeon correspondent raises the inquiry—What effect will the McKinley tariff bill have upon the industries and price of produce in this country? This is a live question just now before the American people, one which really rises above all party considerations, and we should be pleased to hear from our readers on the subject.

USEFUL INFORMATION.

Tilbury Fox, M. D., the eminent medical writer in his work "Skin Diseases," thus accounts for the pimples so common on the face and neck during the rich or too greasy food, or too hearty eating while the secretory organs are sluggish causes in most people indigestion or a dyspeptic condition, which causes the blood to more sluggishly, which in turn enlarges the pores. The result is, that the existing secretions block the pores, which inflame, each distinct inflammation being a pimple. Dr. Fox therefore does not prescribe "blood purifiers" so called, but a "dyspeptic cure" to be taken, to use his own words "till the dyspeptic symptoms have disappeared." The old idea was, that face eruptions were caused by a "humor in the blood" for which they treated the blood, giving the mineral poisons. Hence the reason why older sanitariums contain potent Jov's Vegetable Base pills follows the modern ideas of Dr. Fox and aims with gentle vegetable alternatives at the stomach and digestive organs. The reason is apparent why it cures dyspepsia and indigestion, and the pimples and skin eruptions which result therefrom, and why arsenicals that are misapplied fail.

Excitement Runs high at the drug stores in this place over System Builder as everybody is using it for catarrh, of stomach, dyspepsia, constipation and impure blood, and to build up the system it certainly possesses wonderful merit when all speak so well of it.

Worse than Leprosy Is catarrh, and there is one but one preparation that does cure that disease, and that is the California Positive and Negative Electric Lament. Sold by all druggists. It also cures neuralgia, rheumatism, headache, sprains, burns and all pain. Try it and tell your neighbor where to get it.

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For Sale.

Two lots in block 6 Henry Hill's addition to Independence in Polk county. Just one-fifth down, balance next May without interest. This is a bargain. Enquire at West Side office.

The American Protective Tariff League has just issued in pamphlet form a complete refutation of the claims of the Free-Traders that our manufactured products are sold to the foreign consumer at a lower price than for home consumption. The subject of this document is "Export Discounts" and if you desire a copy enclose a two cent stamp to the American Protective Tariff League, 21 W. 23d St., N. Y. This Document is No. 35. In ordering use number only.

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W. T. SHERMAN, MERCHANT TAILOR. Suits Made to Order, and Fit Guaranteed. Custom Goods for Merchants and others Recut and Pressed. I will open monthly accounts with Merchants at Independence and Manzanilla for Recutting. C STREET, OPP. P. O.

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