

West Shore

PUBLISHED EVERY SATURDAY.

L. HAMUEL, Publisher,

PORTLAND, OREGON, SPOKANE FALLS, WASH.,
N. W. Cor. Second & Yamhill Sts. Corner Main & Stevens Streets.

Entered in the Post Office in Portland, Oregon, for transmission through the mails at second class rates.

SUBSCRIPTION RATES—Strictly in Advance.

One Year,	\$4.00	Three Months,	\$1.25
Six Months,	2.25	Single Copies,	10

Copies will in no case be sent to subscribers beyond the term paid for.

The WEST SHORE offers the Best Medium for Advertisers of any publication on the Pacific Coast.

Saturday, January 11, 1900.

JAY GOULD prophesies a prosperous year because crops have been good, which makes work for the railroads. This way of looking at things through one's own glass is like the New England wife who was certain of a prosperous year because it was such lovely weather for making soft soap. Possibly Mr. Gould has been making a little soft soap himself. At all events he uses it pretty freely when he says that one hopeful feature is that "\$100,000,000 will be let loose on the country by payment of dividends." Perhaps Mr. Gould will tell us just how "loose" it will be let, and whether it will be any "looser" than it was before it was extorted from the people by transportation charges so excessive that such an enormous sum can be paid in dividends after paying interest on bonds and all other evidences of debt, and, also, whether it was better for the country that this great sum should be gathered into the railroad treasuries and tied up for months, so that it could finally be "let loose" again, than it would have been to have left it "loose" in the first place to assist in transacting the business of the country; and, finally, whether he honestly believes it for the good of the country that this money be taken out of the pockets of the millions of common people to be finally "let loose" into the pockets of the millionaire holders of watered railroad stocks.

In the single tax theory there is one solid germ of truth and that germ is made to carry all the chaff that fills the rest of the measure. Justice requires that unoccupied and idle land be taxed at exactly the same rate as property similarly situated with improvements upon it. In this the single tax hits the nail on the head, but when the theory goes beyond this and seeks to place upon land the entire burden of tax to the exclusion of other forms of wealth, it establishes the very inequality of taxation it claims to remedy. There is

no reason why the owners of land should be taxed and the men who earn a better living in some other way go scot free, and any theory which proposes to adjust taxation upon that basis will depend for its advocates upon those who would be exempt under its provisions. The assessment of real estate at its full market value, exclusive of improvements, of improvements at one-half their value, of personal property at an average valuation and the imposition of an income tax, so that those who do not own property may pay their just share of the expenses of the government, will come as near doing equity in taxation as can be reached by law.

Statistics are valuable and convey much information when properly presented, but when incoherently stated as they were by the "short paragrapher" of the *Oregonian* the other day they are confusing to a painful degree. In speaking of a farmer near Scio he says: "He has accumulated about 400 acres of the best land in that part of the country, and has raised three families," leaving us in anxious ignorance of the average yield of family per acre, or how much of the 400 acres were actually under cultivation when the three crops were raised. More care should be taken with these agricultural items.

During the past year 315,228 immigrants landed at Castle Garden, being 58,387 less than the year before. There was a falling off in all nationalities, but especially in the low class Italians, 15,000 of the decrease being of that class. We can spare them. It is not probable that anyone stayed at home whom we are suffering for, while a great many came who will make us suffer. If we had a good passport law there would be a still greater falling off, much to our own good.

That chipmunk up in Hood river valley that laid in a good supply of acorns last fall knew his business. Next time he does it people in Oregon will pay more attention to his warning and make their winter wood pile so fat that it will not give out when there is a foot of snow on the ground. If that chipmunk could be induced to go to Washington he would make an excellent successor to General Greeley.

Pittsburgh newsboys are an enterprising lot. On New Year's day they mobbed the non-union employees of a street railway until they were dispersed by the reserve police, and in two hours were selling a "full account of the riot" at five cents apiece.

The superintendent of an eastern street railway would die of mortification if he permitted a foot of light snow to blockade his road, but things are different in Portland.