

Cottage Grove Sentinel

Mondays and Thursdays

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THE TROUBLE WITH TAXES.

No one will dispute that Tom Kay, state treasurer, is well versed in financial affairs of the state, with which he has had so much to do during the past quarter of a century. When he says that what Oregon needs is uniform taxation, he speaks with knowledge of actual conditions and he gives voice to an opinion that has been held by many others for many years. Kay goes still further, however, and suggests how uniform taxation may be secured. "The way to bring about such uniform taxation," he says, "is to give the state tax commission authority to review the assessments of county assessors and to settle all disputes between assessors and the owners of property taxed. This," Mr. Kay says, "would eliminate local influences and place the county assessor in a better position to carry out the work of his office."

Inasmuch as a similar opinion has been expressed by The Sentinel several times during recent years, we are inclined to believe that the state treasurer knows what he is talking about.

Mr. Kay goes on to say that much property of the state is escaping taxation altogether or is paying only a small proportion of the burden it should carry.

With the property of each county assessed without relation to assessments placed upon similar property in other counties, with each taxpayer realizing that a greater percentage of assessment in his county may mean paying a greater proportion of state taxes

than paid by neighboring counties and with each taxpayer endeavoring to keep his assessment as low as that of his neighbor, the tendency always has been toward assessment at a fraction of the real value of property.

Assessment by a state body would be much more likely to be equal than assessment by a number of assessors assessing for single counties.

Going in the other direction, review of assessments by a board in each tax levying district might bring about astounding results, for such local boards, being familiar with local valuations, would detect at once inequalities in local assessments.

The Sentinel ventures the prediction that assessments will never be equitable nor satisfactory, but it believes Mr. Kay has offered a sensible solution worthy of serious consideration.

BEWARE THE JOKER.

An initiative measure to prohibit the legislature from amending any measure enacted by the initiative is likely to be on the ballot in November.

With those who may not give it serious thought a proposal of this kind may be popular. It will be said that the legislature should not have power to undo what has been done by the people. Generally speaking this may be true. The constitution is so safeguarded that it takes a vote by the people, but to apply the same principle to minor laws would be foolish.

It must be borne in mind that a law adopted by the people is not a law drafted by a few people, often by only two or three, or possibly only one person. It has no general discussion before it is given a place on the ballot. It is given only casual consideration by those who vote upon it. It may be full of errors and jokers. Those who ask that it be placed on the ballot have not studied it.

A law passed by the legislature is given serious consideration in committees and on the floors of both houses and defects discovered may be taken out. A measure put on the ballot has to be taken just as it is, with no chance whatever for the elimination of errors and jokers.

If the legislature should be pro-

hibited from making changes in laws enacted by the people, laws which the people had no part whatever in framing, should, if errors were discovered, it would be necessary for someone to go to the tremendous expense of initiating further legislation to correct such errors, something that those who initiated the first measure probably would not care to take the trouble to do. The result would be that a law full of rank jokers might remain on the statute books for years while everybody waited for someone else to put up the money to initiate the measure that would make the corrections, and in the corrections there might be still further jokers.

The legislature has never attempted to thwart the will of the people as expressed by the initiative, and it is well to leave it free to correct legislative errors which the people may be led into making. It may be remembered that the people of Oregon once enacted a measure that the supreme court nor anyone else was able to interpret.

Levi T. Pennington, president of Pacific college, Newberg, wants to go to the national republican convention as a delegate from Oregon. The principal reason he gives for such a desire is that he may be able to vote for Herbert Hoover, who once was a student at Pacific college. He believes it appropriate that Hoover's old college and home town should be represented in the national convention. Well, those are better reasons than many others have given for wishing to be sent as delegates and, inasmuch as a delegate must pay his own expenses, we see no reason why President Pennington should not have his wish granted. If the occasion should require, Pennington could raise his voice to some purpose.

Colonel Lindbergh is inviting members of congress to take flights with him. Having in mind the physical welfare of our great national hero, we trust that Lindbergh doesn't reverse the process and accept invitations to participate in tail spins, flip flops and other dangerous air stunts put on by congressmen.

Men and women are perversely inconsistent. A man wouldn't walk on the street with a woman who had a cigar stuck in her mouth or who was squirting tobacco juice into the gutter, and a woman wouldn't walk down the street with a man whose outside clothing allowed his underclothes to show through.

The essential element in the new spring coats for women, the expert also tells us, is "the youthful effect." That's what we paid for last year but the peculiar thing, if what our wife says is true, is that only a new coat has it.—Eugene Guard.

Miss LaWanda Fenelson of Portland is getting her picture into the paper for no other reason than that she carried off first honors in scholarship at the University of Oregon with 83 honor points.

A fellow with a brilliant advertising idea drove a bull into the office of Mayor Baker of Portland. What's that old gag about carrying coals to Newcastle?

Don't be so darned good to yourself that you haven't any to pass around.

You can't make amends for forgetting to take a stitch in time.

Consternation Reigns at Church.
Consternation reigned (reigned is an appropriate word) for a few minutes during services Sunday night at the Christian church when the hot water tank sprang a leak. Pastor Clive Taylor was equal to the emergency and advised his congregation that "We Christians, of all people, should not fear a little water." Singing kept the audience in their seats until the water could be shut off.

Revival Meetings Concluded.
The Cobb sisters, who conducted a series of evangelistic meetings at the armory, closed their services last night. Charles Orville Benham, an evangelist and musician, will continue the meetings beginning next Thursday night. These will also be held at the armory.

New Fords Are Delivered.
Worth Harvey received the first of the new Fords to be delivered to Woodson Brothers. The second went to Everett Powell. These are the only two so far received here but arrival of a large number is expected shortly.

Colonial Is Enlarging.
Work was started today enlarging the banquet room at the Colonial, which has taken the space in the second story of its building until recently occupied as offices by H. J. Shinn and Harry W. Neet.

Hoover Petition Circulated.
Petitions asking that the name of Herbert Hoover be placed on the ballot for president in the May primaries were circulated here Friday and Saturday and were readily signed. They were circulated by F. B. Shortridge.

SOCIETY

Mock Wedding for Jolla.
DELIGHT VALLEY, March 19.—(Special).—Mr. and Mrs. J. A. Joll were pleasantly surprised Sunday when a group of friends and neighbors called to help them celebrate their thirty-first wedding anniversary of March 17. The guests arrived at 11 o'clock and at high noon a mock wedding was held, with E. J. Kent officiating. Mr. Kent read a very unique ceremony of his own composition wherein he cautioned the bride and groom explicitly regarding the step they were about to take. The bride's wedding attire was completed with a lace curtain veil held in place with a wreath of "snow on the mountain" and she carried a bouquet of wild autumnal blossoms and ferns. At the close of the ceremony a delicious dinner, brought by the guests, was served. The bridal couple were presented with a set of andirons and screen for their fire place. C. H. Haight made the presentation speech. Those present besides the honor guests were Mr. and Mrs. Oliver Rose and son Walter and George Turnbull all of Eugene, and the families of C. H. Haight, E. J. Kent, Oval Powell, Oscar Jackson, Charles Conner, R. C. Barfield, Lee Nixon, E. J. Sears, H. E. Nixon and Mr. and Mrs. Harold Wolford, Mr. and Mrs. W. E. Nixon, Charles Cotter and Frank Joll.

Mrs. Earl Garoutte entertained 16 little folks Saturday honoring her son Alden on his sixth birthday and his cousin, Leonard Weeks of Raymond, Wash. The afternoon was spent playing games and with other pleasant features of entertainment. At the tea hour dainty refreshments were served. Decorations, favors and refreshments were in keeping with St. Patrick's day. Alden received many attractive gifts. Guests for the occasion were Jerry and Mary Kem, Aileen Anderson, Betty Jane Owen, Lois Long, Joanne and Sarah Jane Morris, Jeanne Stubblefield, Margaret Munzing, Billie Helliwell, Jean Durham, Hugh Dale Lusk, Richard Smith, Arlan Beatty and Bobby Nelson. Mrs. Garoutte was assisted in entertaining by her sister, Mrs. Weeks of Raymond, Wash., Mrs. Leontine Lusk and Mrs. Stubblefield.

The St. Patrick's dance given at the armory Saturday night by the Degree of Honor was well attended. Net proceeds totalled more than a hundred dollars. The hall was appropriately decorated with green and white St. Patrick motifs. Featuring leap year the dances were ladies' choice until an hour before midnight. Music was furnished by the Five Oregonians, who were comically attired in feminine costume.

Mrs. C. A. Bartell, Mrs. Herbert W. Lombard and Mrs. L. E. Liston entertained Thursday afternoon for the Constellation club in Masonic hall. Mrs. Ivan Barker, Mrs. Gladys Jackson and Mrs. Cecil Caldwell were special guests. Plans were made for a card party to be given March 29 in the hall. Masons, Eastern Stars and their families and friends are to be invited. A pleasant social afternoon was enjoyed and a dainty luncheon was served. Decorations were in keeping with St. Patrick's day. The dining table was attractive with greenery and a miniature lake held an emerald isle with frogs and snakes on its banks.

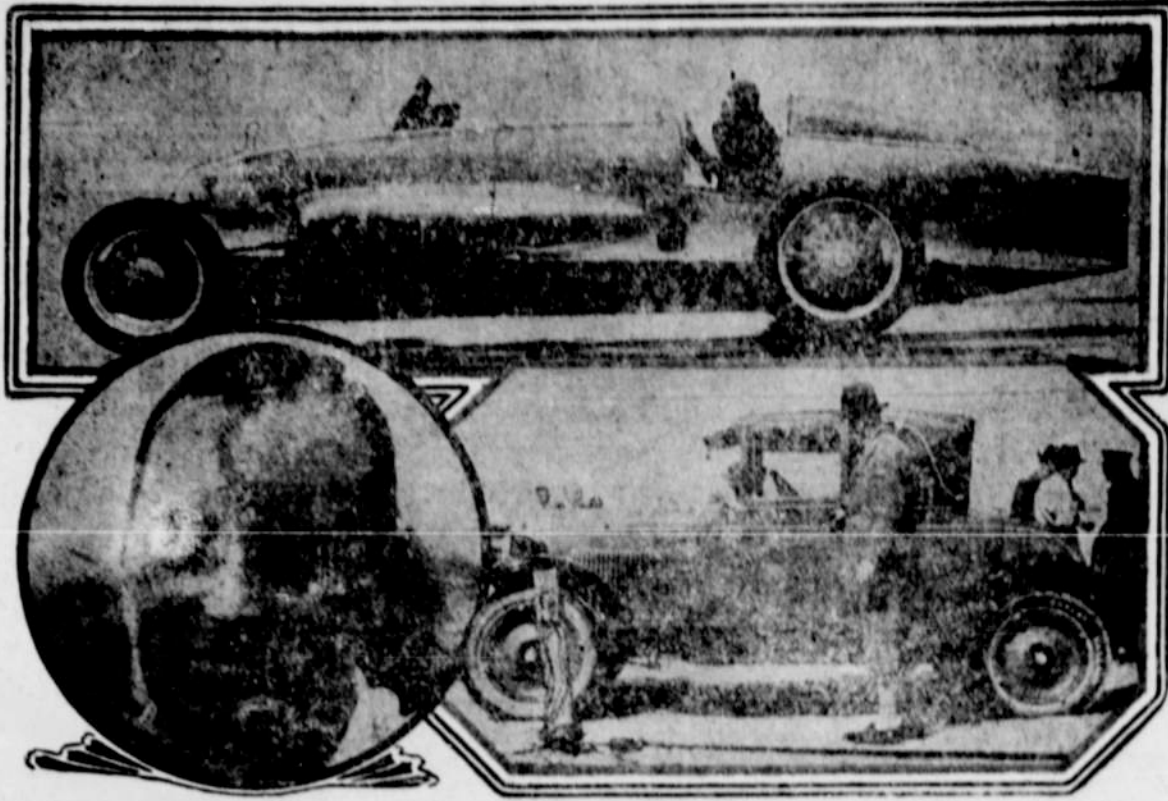
The L. O. O. F. and Rebekah lodges and the Encampment held an entertainment Thursday evening and a large number were present. The following program was given: Violin and piano duet, Mildred Bennett and Gladys Sprouts; reading, Charles Britton; reading, Hale Ferguson; vocal duet, Mrs. Sarah Tennis and Jerine Burrows; reading, Bert Hatch; mandolin and piano duet, Tony and Louis Tonelli; reading, Francis Hoover, and music by Tonelli orchestra. A delicious luncheon was served.

Mrs. H. A. Hagen, Mrs. Glen D. Smith, Mrs. Victor Chambers, Mrs. E. R. Morford, Mrs. Hazen, Mrs. L. E. Liston, Mrs. Douglas Clark, Mrs. Earl Hill, Mrs. W. W. Lattie, Mrs. Earl Garoutte, Mrs. Reese and Mrs. Murphy will be hostesses tonight in L. O. O. F. hall for the Tanglefoot club at its second dance of the spring season. The affair will be a costume dance.

Mr. and Mrs. Smiley Morris entertained with a banquet at the Colonial cafe Saturday night, honoring Mr. Morris' birthday. Covers were laid for 18 and the banquet was served at 10 o'clock. The table was attractive with St. Patrick's decorations. Following the repast the group attended the Degree of Honor dance.

The American Legion auxiliary will entertain for their membership and the Legion at the close of their meetings in Veterans' hall tonight. A social session will be held and refreshments will be served. The committee in charge is Mrs. B. L. Stewart, Mrs. C. S. Roberts, Mrs. Clarence O'Hoyt, Mrs. Pete Nelson and Mrs. W. J. White.

Famous Racer Gets Companion Car



Captain Malcolm Campbell, of England, who recently set a new world record at Daytona Beach by achieving the astounding speed of 206.95 miles per hour, used the Napier "Bluebird" shown above in his daring feat. For his personal use he selected

the Chevrolet coupe, pictured on the lower right as it stood beside the mile post on the track. Both race car and Chevrolet are equipped with Dunlop tires. Lower left inset shows a close-up of the speed king.

Mrs. J. Q. Willits observed her birthday anniversary Sunday by entertaining a number at dinner. Guests were Al Rosenthal, Mrs. Wolsen, Mrs. Carrie Hemenway and Mr. and Mrs. Dale Hawkins.

The Research club will meet Tuesday afternoon in the library and continue its study of "The American Commonwealth" by Bryce. Mrs. D. C. Bosley will be program leader.

Mr. and Mrs. A. W. Shofstall, Mr. and Mrs. H. G. Preger and Mr. and Mrs. L. W. Coiner held a steak fry Saturday evening up Row river. The evening was spent around a bonfire.

The Past Matrons' club will meet this afternoon in Masonic hall for a no-hostess afternoon. A pot luck luncheon will be served at the close of the afternoon.

The Tuesday Evening Study club will meet tomorrow night in the city library. Mrs. S. L. Mackin and Mrs. George Matthews will present the program.

Mr. and Mrs. Earl Garoutte will entertain the Bona Tempo club Thursday night at their home on west Main street.

Members of the Tuesday Bridge club will be guests of Mrs. C. S. Roberts at a 1 o'clock luncheon Tuesday.

The Latham Community club will hold a meeting Friday at the home of Mrs. John Trunnell.

The Social Twelve club will meet Thursday afternoon with Mrs. Herbert Eakin.

Mrs. James P. Graham will entertain Tuesday afternoon for the O. L. H. club.

Mrs. Harold Johnson will entertain the Utopia club at her home Thursday.

Leonard S. Johnston Dies.
Leonard Seddon Johnston, only son of Mr. and Mrs. Barlett Johnston of Saginaw, died Saturday night at a Eugene hospital. He had been ill for some time and the immediate cause of his death was heart trouble.

The deceased was born November 26, 1910, at Collbran, Colo. He came to Saginaw several years ago with his parents, who with the grandfather, Andrew Johnston of Saginaw, survive him. He was a member of the freshman class of Cottage Grove high.

Funeral services will be held Wednesday afternoon at 2 o'clock from the Mills chapel, Pastor W. D. Fullerton officiating. Interment will be in A. F. & A. M. I. O. O. F. cemetery.

Warm or fresh bread cuts more smoothly and easily with a hot knife. The knife is heated by dipping into boiling water or holding over a flame.

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Many persons have been negligent and indifferent in the prompt payment of their bills, mainly because they do not realize the importance and fairness of being prompt. These people will respond to our explanation of the conditions which make necessary the enforcement of the prompt-pay measure at the present time.

There are others, however, who believe that because they eventually pay their bills their accounts are desirable. They think a fancied superiority to ordinary mortals, because of prominence in business or social circles, releases them from their obligation of paying their debts promptly.

Such people think that they can assume the prerogative of saying how and when they shall pay their bills. Some of them (it is known) because of poor management of their personal affairs, buy more than they can pay for. Putting off payment from month to month, meanwhile buying more, allows the total to become almost unpayable.

Then they become indignant at courteous requests for settlement. It is decidedly unpleasant for all concerned.

(Paying ON a bill is not paying a bill)

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