

The "Classified" column of the Herald contains much valuable reading.

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ECONOMIZE ON TAX COLLECTIONS

Quarterly Payments Possible if Suitable Blank Forms are Used. Assessor Should Issue Statements Early.

Just now when the entire state is wrought up over the question of tax reductions why not consider something right at home. One of the largest expenses connected with state and county administration is that of tax collection. While that is small relative to the total amount of money handled, still it looks large when we consider the number of people engaged in the business of tax collecting. In Multnomah county this year the tax collection department during the month of January employed 17 men. During February, 18 men, and during March and April 55 men were employed, at salaries that averaged about \$95 per month.

During the latter part of April this expense might have been substantially reduced. There is never anything to do around the department till nine or half past, in the morning, and the work is done by four or five. But during the past month the collections fell off very materially and those employed had a snap of it, even those some of them were dropped. Now it is alleged that there was any unnecessary waste, under the present system, but it is believed the present system is at fault. In the first place the taxpayer's time is of some importance. During the rush season of tax paying it is no uncommon thing for a taxpayer to be detained an hour getting a clerk and another hour getting his statement prepared, even when there are no disputed points. The matter of making the payment is only a moment's attention. But the delay in getting a hearing and the time consumed in looking up the items may take hours of time and that time is as valuable to the taxpayer as it is to the county, perhaps even more so. This time is considerably extended, due to the fact that the clerks are more or less in each other's way and the strain due to hurried efforts to complete statements actually causes a loss of time and leads to errors that would not arise were the clerk allowed to collect his data more freely and under less strain.

Just now there is considerable talk of a four payment plan for taxes. If such a plan is adopted there must be a change in the system of collection. There must be some provision made to save time and make the record of payment sure. To provide for this the following plan is proposed:

First, when the assessor has completed his levies and duly recorded, let him proceed to make out a duplicate tax statement to each taxpayer or property holder in the county which he represents and mail one copy of it to the property owner not less than ten days before the date of the first payment. This is mailed out for the convenience of the taxpayer. If there are any objectionable items in the statement he should appear at the assessor's office and have his objections adjusted before the date of payment. The making of the statement ahead of date of payment will save the taxpayer's time, it will ensure more careful compilation of statements. It will also reduce the number of employees to be retained during the term of collection. As a matter of fact, instead of 55, ten at the outside could easily attend to all matters that might arise. There would be need of a cashier, and a few assistants to check up credits and correct errors. The taxpayer would go with the exact change and all that would be necessary would be the application of a rubber stamp to the credit column of the statement, designating the payment and date.

The statements, as said before would be made out in duplicate, bearing duplicate numbers, and the statement presented by the taxpayer would bear a number of coupons, bearing a like number, and noting the amount of payment and date, which would be removed as payments were made. As the cashier made receipt he would remove a coupon and place it on file. As the clerks found time during the day, early in the morning, or after the day's rush, these coupons would be taken from the files and entered on the duplicate statements, now in charge of the collectors. The coupons would then pass on with the day's payments to the Treasurer as a means of checking the day's receipts.

Now there has only been one objection raised so far as is known to this plan and that was that the frequency of real estate transfer and the consequent objections that would arise from state-

CHORAL SOCIETY RENDERS CANTATA

The Harmony Choral Society gave its second recital of the season at the Lents Baptist Church on Friday evening of last week. Almost sixty members of society took part in rendering the cantata, "David, the Shepherd Boy." The chorus numbers showed careful training of the director, Mrs. Ella Hoberg Tripp. The part of Abigail was sung by Mrs. Tripp in her usual pleasing way. Mr. C. C. Hargrove sang David's part, Mr. Ernest Towne that of Saul, Mr. H. L. Towne that of Samuel, Mr. Geo. T. Howard that of Jonathan, and Mrs. H. L. Towne, that of Michal. The attendants of the queen were Miss Jessie Maulbetsch, Mrs. Ernest Towne and Mrs. Blanche S. Huriburt, who sang in trios. Messrs. A. R. Slimmon, C. C. Tripp, and Philip Oehler took the parts of the three men of war. The Shepherds were represented by Messrs. C. C. Tripp, Philip Oehler, J. M. Nelson and Herman Maulbetsch. Miss Florence Garside played the accompaniments and Mrs. W. R. Burke of Gresham rendered a harp selection.

The audience of over three hundred showed its appreciation by frequent applause. The next recital will be given at the Forbes Presbyterian Church.

Arieta Odd-fellows Celebrate

The members of Arieta Lodge 216, I. O. O. F. held a memorial celebration Sunday evening in honor of the 95th anniversary of the founding of the order. Lents Oddfellows and Rebekahs and the Mountain View Rebekah lodge of Arieta joined on invitation and the delegation proceeded from the hall to the Christian church where Rev. Ford of Silverton delivered the address. All expressed pleasure in the affair and the hope that it would be repeated in the future. About a hundred and fifty members attended. Mr. Larson of Arieta lodge acted as Master of Ceremonies.

Deaths

Olivia Osting, aged six months, daughter of Mr. and Mrs. Gustave Osting of 516, East 66 St. S. E. Funeral services were conducted at the residence at 10 a. m. on Saturday, the 25th, Rev. Gustavson officiating. The body was laid in Multnomah cemetery.

Harold, the infant son of Mr. and Mrs. H. W. Kanne of Mt. Scott, died Tuesday the 28th, aged 2 months. Services were held Wednesday at 2 p. m. at the Evangelical church. Rev. Conklin officiating, and interment was made at Mt. Scott Park cemetery.

ments that did not show the changes and the work of altering statements to meet these objections would exceed the advantages gained by having statements issued to every property owner. This objection is fully offset by the fact that such objections arise anyway and if they are not adjusted until the day the taxes are paid they interfere with the process of collection, and delay others who have no complaints to make. Again, the ten days allowed between time of issue of statements and the date of payment would provide ample time for all such objections of unnoted realty changes to be corrected. Still further, it would be a small matter for the recorder of deeds to furnish the assessor a notation of all transfers made during the year in time to have the transfers duly entered before the statements are ever issued.

If such a plan as this were adopted the question of two or four payments would be immaterial so far as extra work is considered. And collections might easily be divided into four installments.

Another important suggestion has been made in this connection is that the statements be sent out as soon as the assessor has extended his tax roll and before the board of equalization meets, thus giving the tax payer an opportunity to become acquainted with their apportionment in time to seek adjustment before this board. Under the present system few people present their claims to the board, most of the possible corrections being discovered only long after that board has met and disposed of its business.

Then it is proposed that this system shall be applied uniformly throughout the state. At present we are informed each county has its own plan of collection, its own blank forms and a uniform system for all the state over would be a big step in advance.

JONATHAN: "MIGHTY FUNNY, MY GETTING STUNG BY THAT MEXICAN CACTUS. EH. JOHN?"



—Rogers in New York Herald.

Our Representative Timber

Under this head we intend to run a little news each week concerning the men who would represent us at the State Capitol next winter.

Forrest S. Fisher, candidate for Republican nomination for Representative, was born in Astoria, Oregon 37 years ago, and has lived within the state during the entire time since, except while away at school. Was educated in the public schools of this state. Later attended Stanford University in California and law school in the east. Has been practicing law in the city of Portland for the past nine years. Is married and has two children. Is a tax payer within the state, paying taxes aggregating over \$250 for the year 1913.

My opinion is that, considering the sparse population of the state, the next session of the Legislature should not burden the people with large appropriations resulting in increase in taxes, but on the contrary the Legislature should meet, and, aside from amending the tax law to make the same just and equitable, appropriations should be made only for those departments of state which are absolutely necessary, but appropriations should not be made for a great many commissions, boards, etc., the existence of which is not warranted by the present development of the state. I am of the opinion that it would be best for the Legislature to meet, organize, transact its business and adjourn without enacting a large number of new laws or making more than necessary appropriations for operating the state machinery until such time as conditions shall improve and the advance of the state shall warrant further expenditures.

Alva L. McDonald, Democratic candidate for the Legislature. He resides at 693 1/2 Davis street and has offices in the Stock Exchange Building.

Mr. McDonald was born in Kansas, was educated in Iowa, taught school for a number of years, then served as reporter on several eastern newspapers. Tiring of this, he followed the sea for twelve years, but settled in Portland in 1908. He is in the publishing business, being editor and owner of the "Angora Journal," a paper devoted to Angora goats and mohair growing.

Mr. McDonald is a Democrat, and announces the fact on all his cards, maintaining that the principles of Woodrow Wilson and the principles of democracy, if applied in the administration of State affairs, would result in a more equitable and economical management of our State government.

He is making a fight for the reclamation of our Portland water-front, a repeal of our existing tax laws, and if elected, will advocate two sessions of the Legislature, one for the introduc-

tion of Bills and a second for the passage of Bills. His slogan is, "A Democrat who will carry out Democratic principles. Principles first. Party last."

E. E. Southard, Republican candidate for the Legislature from Multnomah county, was born in Allegheny county, Mich., removed to Nebraska in 1873, was educated in the public schools of that state, and spent some time at the Western Normal College at Shenandoah, Iowa. This school was afterward burned, and rebuilt at Lincoln, Neb. Mr. Southard taught school in Nebraska a little, then learned the printing business and became editor of the Greeley Leader, Greeley, Neb. Twelve years ago he came to Oregon, and has lived in Portland about 10 years, most of that time at his present address, 721 E. 40th street. He is a workingman—a linotype operator—and works at his trade every day in the Journal composing room. He pays about \$45 a year taxes on his little home and other property. He has a family consisting of a wife and two boys. He is a member of the Typographical Union and is endorsed by the Oregon State Federation of Labor. He is also a Woodman and a K. of P., as well as always taking an active interest in improvements and betterments of a public nature.

He favors a revision of the school laws; reduction of taxes as far as possible; consolidation or elimination of useless boards; \$1500 tax exemption; fewer and better laws; use of prisoners and unemployed, in cases of emergency, on road work; the "Oregon system," anti-machine, and a square deal to all, especially the "little fellow."

His slogan is, "Fewer and better laws; a square deal."

David E. Lofgren, Republican candidate for Joint Representative to the State Legislature for the 17th District, comprising the counties of Multnomah and Clackamas.

He stands for strict economy, equitable taxation, sane road legislation, less new laws and commissions, Reform of the present systems of school elections so as to give all parties interested a fair chance to have a word to say in the management of schools, and for an improvement of the school systems so as to teach our boys and girls how to make their own living by useful trades and vocations.

Reform of Judicial Procedure so as to afford a speedy and adequate remedy in all cases for the average man and

MRS. W. E. GOGGINS PASSES AWAY

Lents people were shocked Tuesday evening to learn of the sudden death of Mrs. W. E. Goggins, and for the past two years proprietor of the Lents Millinery. Mrs. Goggins was the victim of severe headache and she had been accustomed to take certain tablets. Feeling the affliction approaching in the forenoon she took some medicine, by noon she was asleep. Shortly afterward it was noticed that she was unconscious. Efforts were made to arouse her and three physicians were called who worked unsuccessfully. Death ensued at 5:30.

Mrs. Goggins was thirty years of age. She was born in Nebraska. She leaves two children of a previous marriage, her mother of Newport, a sister, Mrs. Helliwell of Montavilla, a sister in Arizona, and a brother at McMinnville. The funeral will be conducted Friday at 10:30 A. M. from Kenworthy's. The ladies of the Rebekah lodge, of which Mrs. Goggins was a member, will conduct the ceremonies.

The loss of Mrs. Goggins was one of the saddest in the history of Lents. Mrs. Goggins was a woman frequently misunderstood. People who knew her best ascribe to her the best of motives, honest, true to her friends, and genuine in her business and social relations. She will be missed by her friends and acquaintances of Lents and Arieta.

LINCOLN REPUBLICAN CLUB WILL HOLD MEETING

The third meeting of the Lincoln Republican Club will be held this evening at Lents, and at the school house. The Club will continue the meetings each Monday and Thursday evening until after primary election. Everybody is invited to attend, irrespective of party.

The Salem Cherry Fair will be held early in July, according to a recent decision of the Salem Commercial Club. Exact dates will be selected later. A new public market building is being erected in Salem and has been offered to the committee as a location for the fair. It is possible the scope of the fair will be extended this season by the addition of other agricultural products.

Plans are being made to erect the mammoth flagpole donated to the Panama-Pacific Exposition during the latter part of the month when the Rose Festival Queen and her maids visit San Francisco. The pole is of Douglas fir 246 feet long, 5 1/2 feet at the butt and weighs 93,000 pounds.

Frank Merwald and Miss Elizabeth Sauer, were married Sunday at the home of Miss Sauer's sister, Mrs. Manz, at three o'clock. Rev. Schildknecht officiating. A big dinner was served to numerous visiting friends and a general good time was enjoyed by all. Mr. Merwald is employed with John Manz, in the tailoring business.

Geo. H. Blain is building a large residence near Bell station.

woman based on justice and common sense.

I was born and educated in Wisconsin, finishing at Madison University.

I have been in the drug business in this city for the last 24 years, having previously been a railroad agent. I sold my store on Tenth and Stark street about a year ago and spent the time since in resting, feeling that I had fairly earned it. Am now managing the Joyce Pharmacy at 45th and Belmont, although my property is still in South Portland where I conducted my store for so many years and where I still live. I am Treasurer of the State Drug Association. I was solicited by the taxpayers and merchants with whom I had done business, to try for the nomination and finally consented. B. F. Jones.

E. H. Deery, candidate for the Legislature on the Republican ticket has been a resident of this county for the past twenty-two years. Started driving delivery wagon in '92." For the past fifteen years owner of the meat market at 462 Jefferson. Owns his own home, is married and has four children; paid two-hundred and ten dollars taxes this year. Favors semi-annual or quarterly payment of taxes without penalty on deferred payments; will apply the same test to the affairs of the state as to his own business. Invites investigation of reputation. Words on ballot: "Less taxes; fewer laws; more common sense."

LENTS SCHOOLS HOLD EXHIBIT

Hand Made Clothing, Embroideries, Woodwork, Bread, Cakes, and Pies Attract Attention. Prize Winners Numerous.

Last Friday was a big day in Lents' educational centre. It was planned to have the annual indoor products exhibit and the results exceeded all expectations. The entire Assembly room was filled with the products of the pupils, most of which was made at the school.

The first thing to greet the eye on entering the auditorium was the display of cookery. There were samples of bread, cakes, cookies and pies in abundance, and of the highest quality Bread just as good as "mother used to make" was in abundance. Little Miss Charlotte Werner sat at a table of her own preparing in which all the bread, cakes, pies and cookies were of her own handwork. There was white and brown bread and two kinds of cake, and all this from a girl of twelve. The afternoon was an "open session for the children." The City Superintendent, Mr. Alderman, Asst. Supt. Grant and several other school officials came out.

A line of parents filed in and around the exhibit room all afternoon. Probably fifteen hundred people inspected the show. Points were awarded on the Bread Contest and the score for the winners stood as follows:

11 years and over. Charlotte Werner, 86 1/2; Mary Killian, 79 1/2; Rose Kowley, 72 1/2. Under 11 years. Winnifred Smith, 84; William Reynolds, 79 1/2, Connie Parker, 73.

LAYER CAKE CONTEST

Over 11 years. Ruth Reynolds, 95; Hayden Hyatt, 93 1/2; Ellen Anderson, 92 1/2. Under 11 years. Ellis Lusted, 92; Esther Mitchell, 91 1/2; Connie Parker, 89 1/2.

AROUND THE COUNTY

Gresham is prospecting for a new Cannery project that seems to look good.

Sam Hill, so called road builder is holding free picture shows in various parts of the county, the real purpose of which is to promote the candidacy of Mr. Holman for Commissioner.

Mr. Emil Kardell, formerly of Gresham the storekeeper at Manzanita Beach, has been appointed Postmaster for the new postoffice which has been established there.

A. F. Miller, of Sellwood has been elected president of the Bank of Gresham, of which he has recently become a heavy stock holder.

The Selwood Bee is the most prosperous suburban paper in the County. Its managers are preparing to enlarge their plant.

A heavy auto truck carrying a load of building material and six men, dropped through Sandy Bridge Saturday, due to the decayed wood structure. One man suffered a broken arm. The others suffered bruises and a good ducking. The truck and men fell 35 feet to the water.

Mrs. Eva I. Holzman, has been chosen to administer the school at Fairview next year.

Pleasant Home schools will occupy four teachers next year, and they have been chosen.

N. W. Kuns, of Albany paid the Herald a visit Tuesday Morning.

The Young Peoples Alliance of the Evangelical church, held their monthly business and social meeting, Friday evening, at the home of Mr. and Mrs. N. G. Hedin. One of the interesting events of the evening was a Bible verse contest. Isaac Gingrich who repeated nearly two hundred verses from the Bible was given a very old two cent piece, and Orville Darling, who also ranked high received an old three cent piece. There were about fifty young people present and every one spent a most enjoyable evening. Strangers are heartily welcomed at any or all of these meetings. We would be especially glad to have you with us Sunday evenings at 7:00 o'clock.

Dr. Jas. Whitcomb, Republican candidate for Governor, paid Lents a visit last Tuesday morning.