

# Stayton Business Houses Are Closed Monday Evenings

Practically every able bodied business man in Stayton drills with Separate Company "A," Oregon Guard, Monday Evenings, and through patriotic courtesy the others are closing their places of business during drill hours which are-----

FROM  
7:30  
TO  
9:30

Patriotic friends of the Guard will best show their appreciation of this action of Stayton's business men by refraining from asking them to open their places of business during these hours. :: :: :: :: ::

## THE STAYTON MAIL

Chas. S. Clark, Editor and Proprietor

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### THE DELINQUENT TAX LIST.

The following editorial which appeared in the Daily Register, of Eugene, in regard to the publishing of the delinquent tax list, is about the best we have seen on the subject. C. S. Jackson, publisher of the Portland Journal, is the father of the bill and it seems as if he is trying to get even with the little editors for opposing his single tax measures. The Register says:

The people of Oregon will be asked to say next month whether publication of the delinquent tax list shall be discontinued, and if they give a proper amount of time to study the subject and then vote their convictions intelligently there ought to be no complaint with their verdict—for it will be final. But the voters owe it to themselves and to the proper collection of the taxes to know exactly what they are voting on before they express an opinion at the polls.

First of all, it might be well to state that publication of the delinquent tax list is not charged to the general taxpayer; its cost is assessed against the delinquent property and is paid by the delinquent himself. It is argued that it is unjust to saddle this cost upon the man who is unable to pay his taxes, but it might be argued as logically that it is unjust to assess the cost of litigation to the man who does not pay his debts until he is sued.

Another mistaken idea that ought to be corrected is that publication of the delinquent tax list is solely for the purpose of notifying the delinquent that he has not paid his taxes. That is not the case at all. Under the Oregon law, delinquents are notified by mail and those who come in and pay in response to this notice are stricken from the delinquent list before it is published. Publication of the list is not intended primarily as notice to the delinquent himself. It is, as a matter of fact, a public notice that taxes on the advertised property have become delinquent and that anyone who chooses may come in and pay them and thus acquire a lien on the property.

Anyone who chooses, and—mark this—who knows that the taxes have not been paid, may come in and pay them and obtain a certificate that is a lien on the delinquent property. If this lien is not satisfied within a certain time the property may be taken by the man who holds the lien. If it is satisfied, the man who holds the lien must be paid 12 per cent interest on the money he has advanced to pay the taxes. It is apparent that tax certificates are quite desirable possessions. They are guaranteed by the full value of the property that is delinquent and they draw 12 per cent interest. Guaranteed 12 per cent loans are rather scarce.

Publication of the delinquent tax list is notice to all that the taxes on certain property are delinquent and that anyone who chooses may come in and pay them and obtain tax certificates that are a lien on the property. Where the list is not published this information is available, as a general rule, only to a chosen few, and it is a matter of common knowledge that in states where the delinquent list is not published the tax title shark is a permanent fixture.

To sum up, the cost of publishing the delinquent list is borne by those who do not pay their taxes promptly and not by the general body of taxpayers. Notice is given the delinquent by mail so that he can come in and pay up and save the cost of publication. Publication of the list is open notification to the public of the property on which tax certificates—or tax liens—may be had. It is additional and effective notice to the delinquent himself, in case he has failed to receive notice by mail—and in states where tax title sharks flourish it seems to be easy for mail notices to go astray. Moreover, it is an incentive to prompt payment of taxes, for no man likes to have his name go into the delinquent list. Publication of the delinquent list is a measure of sound public policy.

There is a scheme on foot to wipe out the present delinquent tax law now in effect in the state of Oregon. Those behind the plan would substitute in its place a piece of pernicious legislation, cleverly devised by the Portland Journal and a certain clique of politicians.

The scheme is a clever one at first observation and by reason of the fact that one of the backers of the proposed change is a man of independent wealth at the head of a Portland paper, the columns of that paper—the Portland Journal—have been thrown open to further the measure and befuddle the voters' minds at the coming election. By smooth camouflaging of the facts, and sometimes by direct misrepresentation the voters are led to believe that the proposed measure is one originated and to be passed entirely in their own interest.

This is the influence that comes from reading the Portland Journal's propaganda for the abolishment of the present delinquent tax bill now in force in the state of Oregon.

The editor of this paper is not in the habit of instructing his readers how to vote in various elections. As a rule we consider the voter will support the measures which he be-

lieves to be of worth, and register his protest with a vigorous "NO" on useless or pernicious legislation. This is the rule usually followed by the country newspaper man, but when direct misrepresentation of fact is resorted to in an effort to lure the favor of the voting public, it is high time that the voters are advised of true conditions. Therefore the editor of this paper has the following statement to make to the readers of this paper:

The present delinquent tax law was passed by the state legislature of Oregon, the men you and I sent to Salem to represent us in affairs of state.

It is a fair law, devised in the interest of the taxpayer, to give him a square deal in the hour of emergency, and to protect him in that hour from the tax title vulture and the scheming land attorney. It provides for the publication of the delinquent tax list, it is true, but it also provides—and this is the part of the law the Portland Journal would have you overlook—that publication of the delinquents shall only be made after a mailed notice has been sent out, regularly advising the delinquent that his taxes have not been paid. The publication, therefore, is

but an emergency measure, to be resorted to only when personal notice has failed to notify.

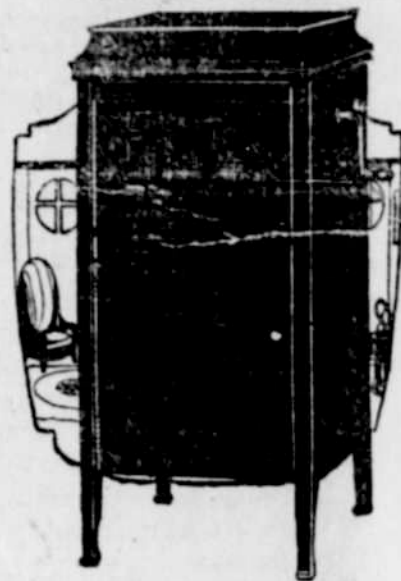
The taxpayer should quickly realize the practical value of such a law. Suppose you are away for the time being. Or let us assume you have changed your address. In either case a mailed statement would in all probability fail to reach you. Some time later, the delinquent list is published in the home paper, and your friends, relatives, or neighbors, notice immediately that you have overlooked your taxes, and hasten to drop you a line. They know where you are—the tax collector doesn't bother about you unless you notify him of the change.

The result? The title grabber, that peculiar pest who is always loitering about the books in the tax

office, loses a chance to buy in your place for a song, and you are saved the embarrassment and work of redeeming your place. This is the present law, and this is exactly the way it works out.

Jackson, working with a certain Portland attorney, would cut out the publication requirement of the present law. He would end the matter once and for all with the sending of notice through the mail. If you fail to get it, under his scheme, you are the loser, and the tax title vulture will then pick up some easy money and you will foot the bill. Such is the bill proposed by Jackson and Haggood. Kill it if you would confer a favor on the taxpayers of Oregon. Vote "NO" on the Jackson delinquent bill.

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