#### TRAINING LITTLE CITIZENS

These Articles published weekly in these columns are Issued by the National Kindergarten Association, New York City

By, Mrs. Chas. Robbins

Is there anyone more unwelcome in who has been spoiled? Time after hear of his bright acts is this: just his grandmothe ror aunt will let him child and becomes self-conscious. do such things.

unspoiled, healthy and lovable.

Now we know the child is not to ers, but to him they are all small lessblame. The moulding of every baby one leading on to bigger ones in his boy to manhood, and every baby girl steps of progress.

vice and private corporations. In this

I will make comparison between busi-

the method of assessing farm proper-

In discussing the sale of the North-

half lot at \$20,000. The building on

is only assessed for \$10,000.

trations. The same ratio applies prac-

tically to all business and residence lots. In examining the tax roll you find that business lots are assessed from twenty to forty per cent of their value and residence lots at sixty five

to one hundred per cent of their value.

Take the merchant he estimates his overhead expense, including his taxes

etc., and fixes the sale price of his

goods so as to allow a sufficient profit

to conduct his business on a paying

basis. Some will say if you raise the

taxes on the business man, he will add

it to the price of his goods and the

consumer will pay it just the same.

That is true, the business man is en-

titled to a fair profit on his business,

but if the additional amount were

added to the sale price of the goods,

a large number of people who are re-

ceiving the protection of our govern-

emnt, but are not paying a tax, would

help pay a part of the expenses and

reileve the small home owner to that

extent. I do not know the inventory

value of our merchants, but do know the assessed value, and will venture

to say that the assessed value ranges

from ten to twenty per cent of the

inventory value. They do business on a dividend paying basis, then why not

Assessment of Farm Property

farm lands, improved and unimprov-

ed. The kind of soil or contours of the land, is not taken into consideration. The value of improved and unimproved land in a community is fix-

ed by the assessor, and all improved

and unimproved land is then assessed at that figure to a certain definite

line irrespective of what kind of land

it is, be it rocky, canyon, hillside or level. I have in mind a particular location on one side of the township line. The improved land is assessed at \$100 per acre and just across the line it is assessed at \$75.00 per acre. The tax records are full of instances where the choicest lands in a community are assessed at the same rate as the pooerst. The same discrepancy exists between the large and small farms in regard to the amount of land incultivation. The assessor can make a very fair guess as to the number of acres cleared on a small farm, but his guess on a large number of acres is not so good, and the farmer who has a large number of acres in cultivation is assessed at a far lower ratio

We have only two classifications of

pay taxes on a fair value.

Editor Banner-Courier:

Dear Sir:-

repetition of his smartness.

The child you may well know is im-

ure in training points only one way, baby he was bright and attractive, that price might be. and that is to you. If you persist in naturally imitating little things his training systematically your child will parents did. If he heard his father show good results. My boy would swear occasionally or heard a slang have been hopelessly spoiled had I al- expression he repeated it, much to lowed either grandmother to do as she the amusement of his audience. They wished. In fact both objected if I led him on and entertained friends permitted my baby to cry. Later on showing him off, but now the parents they complimented me on my well are suffering. The child is not wanttrained baby. Why? Because he was ed anywhere and proves a nuisance. To laugh at or ridicule a child when That brings us to an important he asks some quustion innocently, evpoint in the training of children. The en though it may be amusing, is a most beautiful child in the world can crime. Your laugh, if he has asked be so reared, through neglect of his some queer thing, turns his grave parents to direct the small acts of thoughts aside as worthless. Such childhood that he becomes unlikable. things may seem trivial to you, Moth-

to womanhood is absolutely in the Try to think as your child thinks hands of the parents at the start. If and try to see what has prompted his we come to this realization it is not action. This will help greatly in solvdifficult to understand how import- ing many perplexing problems. Very, ant a factor training in the right di- very often he has a motive which can give vent to my feelings about the amette Street, be and hereby is esrection can become. I might add that be discovered if you watch carefully. Oak Grove dancing pavilion license. this is one of the biggest aims of Does it seem a big task, Mothers? It I see by the Oregon City Enterprise ing to a friends a cute remark made low, and our children will be as we

while the child listens intently, even and the spoiled child will never be that as they are absolutely in the side; thence southerly to the North smiling with self satisfaction at this among us. for improved land than the small THE PEOPLE'S SAY

In my former letters I presented property. erly half of Lot 6, Block 24, the City case may be so as to allow him a fair make it 87 citizens of Oak Grove.

Council estimated the value of the dividend on his investment. The farmer cannot fix the price of the lot is of very little value, because his goods he must accept the price test. it will be necessary to tear down the building and replace it with a modern show that the aevrage farm earns that (speaking politically) is why I structure before you could realize on only about two per cent on the money the investment. The city property is invested, while the business man is be County Commissioner. Whether

worth \$20,000 Lot five being a corner earns from six to twenty per cent. lot, is certainly worth \$40,000, but it To make a fair and equitable assess by him in that transaction. ment on a dividend paying basis, Take business property on Seventh business property should be assessed hall agree to police the ground. (All Street. A certain organization tried for one hundred per cent of its value, Bunk) but if they do what about the to purchase a lot in Block 54, the while farm property soluted not be highways after they leave the ground? price asked by the owner was \$6,000, assessed to exceed one-third of its In conclusion we as a large majority the assessed value is only \$700. Two value, then each would be paying his of citizens don't want the dance hall, residence lots were sold for \$1140.00 just proportion of the taxes on a diviand assessed for \$950.00. Other residence lots sold for \$800 and \$850 and ing the Case farm property is assessed. are assessed at \$500 and \$550, and ed at a higher ration than business some as high as \$600, and in some in- property.

stances the owner would be willing to I will later discuss what our money sell the property for the assessed val- is spent for, and a practical method ue. These are used merely as illus- of reducing and equalizing taxation. Respectfully,

C. SCHUEBEL.



The coffee served at the Business Men's Banquet held at the Moose Hall was

Dependable Coffee 1 lb. tins 3 lb. tins \$1.30

5 lb. tins \_\_\_\_\$2.15 You will always find it fresh at

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New Auto License System

Oregon City, March 5 .- To the editor Banner-Courier-I have read in your paper the complaints of different ones about the inequalities and injustice of the automobile and truck license or tax and have waited to see if anyone would produce a remedy for them or outline a new system of licensing the automobile. I would then offer this, by way of a change: I would repeal the present license laws any group anywhere than the child pressed. The exact result of having and substitute a system by which each car seeking registration would time have I heard a mother remark, as soon as a child begins to think be charged 1 per cent of the cost of "Well, you know how spoiled he is." those things are cute he gets an ex- a new car of the same make. Thus, She acts as though this would forgive alted feeling that they are the means if a Ford owner sought registration his misdemeanors. The failure to do by which he gets notice. Then he of his car, the present price of a new her duty is expalined by adding that loses the sweet, innocent ways of a Ford being around \$575, he would be charged \$5.75 to register his car and One little boy I know is giving the get a flecuse plate therefor. In case Mothers, you may try to believe teachers in school a troublesome time of a \$1000, \$2000 or \$5000 car, or a that is so, but deep down in your and the mother declares she is unhearts, you acknowledge that the fail- able to change him. When he was a per cent of that price, no matter what

But you might say that would reduce he income from that source for the use of the highways and would not produce sufficiently to meet the requirements of the law in other respects. Very well then: to make up the discrepancy in that respect I would place a tax on gasoline of 5 cents a gallon, thus placing more of the upkeep of the highways on the man who uses them, and not the greatest burden on the man who goes on the road with a small car, and goes but once or twice a week, and then possibly not to exceed 50 miles a week at that, F. H. KING.

Oak Grove, Ore., Apr. 3, 1922.

To the Banner Courier;

ion would condemn the Oak Grove Avenue. dancing pavilion or anybody that Read first time at a regular meetcity or in the country, is paying for would sanction it. Why? Because ing of the city ocuncil held on April al. more than his share of the taxes un- the dancing pavilion is the attraction 5th, 1922, at 7:00 o'clock P. M., and the assessed valuation of public ser- Business Property vs. Farm Property away fro munder the Portland police; meeting of the city council to be held ordered published to ocme up for sec-The men engaged in business, or to dance and drink monshine; get out leasing business property, estimates on the street corners, curse and swear ness and residence lots, as well as his overhead expenses, including and talk vulgarly and we as taxpayers taxes, maintenance, repairs, etc and have to sit by and listen to the stuff fixes the price of his goods, or the and I suppose call it good and I want rental value of his property, as the to add one more name to that 86 and

And yet Harris and Proctor will grant the license over the judge's pro-

sometimes think that I would like to inside property, and if the half lot is not satisfied unless his investment Judge Cross is a friend of mine or not he would have had a man to stand me that the proprletors of the dance and policemen cost money. Yours for clean citizenship.

E. D. OLDS.



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NOTICE

Notice is hereby given that the apportionment of the cost of the improveemnt of Sixth Street Oregon City, Oregon, from the Westerly line of Main Street to the Easterly line of Water Street has been ascertained and the proposed assessment thereof has been apportioned, and is now on file in the office of the Recorder of No. 13 Oregon City, Oregon, and de-Oregon City, subject to examination. Any objections that may be made in writing to the City Council of Oregon City and filed with the said Recorder thereof, within ten days after the first publication of this notice will be heard and determined by the council before the passage of any ordinance assess-

ing the cost of said improvement. The property assessed for said improvement is as follows:

All of Block 5 of Oregon City lying Southerly line of sixth street and the Northrly line of the alley in said

Notice is published in the Banner-Courier, the first publication being the 6th day of April 1922, and the council has set the 18th day of April 1922 at 7:30 o'clock P. M., at the Council Chamber of Oregon City, as the time and place for hearing said objections.

C. W. KELLY, Recorder.

ORDINANCE NO .-

An ordinance establishing the grade of Molalla Avenue from Division Street to Willamette Street.

Oregon City does ordain as follows: Section 1. The grade of Molalla Please allow me a little space to Avenue from Division Street to Willtablished as follows:

Beginning at the South side of Dikindergartens, the directing and start is, but there is no greater happiness of April 2, 1922, that the Sunday vision Street at an elevation of 383 ing of the child's habits in life in the for us than the knowledge that we school convention held at Jennings feet on the west side and 384.6 feet have done our best. If we have, the Lodge passed resolutions condemning on the east side of Molalla Avenue; One often hears some mother relat- best results will in all probability fol- Commissioners Harris and Proctor thence Southerly to the center of the ty located in the business center of for granting the license. I do not alley to an elevation of 386 feet on by her child or telling of some act, want them to be, lovable and happy; wonder that a Sunday school would do the east side and 385.5 feet on the west side of Willamette Street to an eleva-I believe in the old whiskey and sa- tion of 390.8 feet on the east side and of the people residing therein, thereloon times that a well regulated sa. 391.2 feet on the west side of Molalla fore an emergency is hereby declared

This new

sugar-coated

and throat.

gum delights

young and old.

It "melts in your

mouth" and the gum in the

center remains to aid digestion.

brighten teeth and soothe mouth

There are the other WRIGLEY

friends to choose from, too:

on the 18th day of April 1922, at 7:30 o'clock P. M.

ODRINANCE NO .--

C. W. KELLY. Recorder.

An ordinance declaring the assessment for the cost of laying and constructing the sewer in Sewer District claring an emergency.

Oregon City does ordain as follows: Section 1. The assessment for the cost of laying and constructing the sewer in Sewer District No. 13, Oregon City, Oregon, be and hereby is levied and declared in accordance with assessment roll No. C, New Series and the whole cost thereof is \$1313.62 and the same be and hereby is declared to be an assessment and lien upon the parts and parcels of between the Northerly line of sixth land described in said assessment street and the Southerly line of the roll in the respective amounts therealley in said block, and all of block 4 in stated, said sewer District No. 13 of Oregon City, lying between the being bounded and described as fol-

Beginning at the Northwest corner

of Lot 6, Block 5 of Oregon City, Oregon, according to the duly recorded map and plat thereof; thence Easterly to the Northwest corner of Lot 4, Block 25 of Oregon City; thence Northerly along the Easterly line of Main Street to the Northwest corner of Lot 5 said Block 25; thence Easterly on Westerly line of Lots 5 and 2, said block 25 and on a projection of said line to the center of the main line of the Southern Pacific Railroad as now located and constructed; thence Southerly along the center line of said Railroad's main line to a point of intersection of the North line of the alley in block 26 of Oregon City extended Easterly; thence Westerly along the North line of said alley and of the alley in Block 4 of Oregon City to the Southwest corner of Lot 7 of said Block 4; thence Northerly along the Easterly line of Water Street to the place of beginning.

Whereas the real property embraced in said district is business proper Oregon City and is without adequate sewers and the immediate construction of a sewer system therein is necessary in order to protect the health to exist, and this ordinance shall be in effect upon its passage and approv-

Read first time at a regular meetder our present method of assessing for the young Portland hoodlums and ordered published to come up for sec- ing of the city council held on April moonshipe drinkers to get out and ond reading and passage at a special 5th, 1922, at 7:00 o'clock P. M., and

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ond reading and passage at a special and Recorder be and hereby are aumeeting of the city council to be held thorized and directed to draw a war on the 18th day of April 1922, at 7:30 rant transferring the same, o'clock P. M.

C. W. KELLY,

ODRINANCE NO .-

An ordinance transferring the sum of \$2000.00 out of that part of the general fund set aside and held as a pro pertyf und, to the City of Oregon City \$30,000.00 refunding bond fund, for the purpose of providing sufficient funds to retire \$2500.00 of prinicpal and of paying \$1800.00 of interest of Council of Oregon City an emergensaid bonds coming due May 1st, 1922, and declaring an emergency.

Oregon City does ordain as follows: Section 1. That there be and is that part of the general fund set aside 5th, 1922, at 7:00 c'clock P. M. and City of Oregon City \$30,000.00 refund- ond reading and passage at a special ing bond fund, for the purpose of pro- meeting of the city council to be held \$2500.00 of principal and of paying o'clock P. M. \$1800.00 of interest of said bonds coming due May 1st, 1922, and the Mayor

Whereas \$2500.00 principal and \$1800.00 interest of the City of Oregon City \$30,000.00 refunding bonds will be due and payable on May 1st, 1922,

and on account of the manner of collecting the special tax provided for the payment of the same, sufficient money will not be on hand for such purpose and it is necessary that money be provided for the same from another source, and said payment is necessary for the health and safety of the public, in the judgment of the City cy exists, and this ordinance shall take effect and be in force immediately upon its approval by the mayor.

Read first time at a regular meettransferred the sum of \$2000.00 out of ing of the City Council held on April and held as a property fund, to the ordered published to come up for secviding sufficient funds to retire on the 18th day of April 1922, at 7:30

C. W. KELLY, Recorder.

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By L. F. Van Zelm



