

MULTNOMAH BODY WANTS JOINT LEVY

Tax Supervising Commission Files Report.

BROAD BUDGET FAVORED

Legislation Applicable to All Units of Local Government Is One Recommendation.

(Continued From First Page.)

not be questioned, nor legally subjected to local regulation, there are 89 local bodies vested with power to levy a tax or to report a tax to a superior body for purposes of levy.

Situation Not Changed.

"The situation with respect to these numerous levying powers has not been changed since our report to you last January. They are still acting independently of each other and are not actuated by co-ordinating impulse. We are here justified in repeating what we said in our former report that if the several agencies of government having to do with the tax problem affecting the general property of the county are to be regarded as relative parts of a large business concern, their accounts and budget necessities should be adjusted to a uniform fiscal record covering the same period of term, and their voucher methods and expenditures should be subject to the periodic scrutiny of a responsible supervisory authority."

"As has been heretofore stated, public finances in Multnomah county are administered in three distinct fiscal terms. That of county government and the Port of Portland closes on December 31. The fiscal year of the school districts and of all school funds ends on June 30. The fiscal year of the Port of Portland and the Portland dock commission close their books on November 30.

Illustration Is Given.

"An illustration of the working of these varying fiscal periods is afforded by the new elementary school fund tax which was adopted by the legislative assembly at the special session of 1920 and approved by the people at the primary election last May.

"The first apportionment of this fund will be made by the county school superintendent 16 months after the beginning of the school fiscal year, and only a few weeks before the schools close for the summer vacation. It is not surprising that some school districts feel that if they should waive their power of special levy and depend upon their share of the elementary school fund, they will have to issue interest-bearing warrants in the last month of the fiscal year.

"The last day of February suggests itself as a satisfactory date for the ending of all fiscal years. As the collection of taxes begins early in February, the levying bodies could adjust their affairs to a fiscal year ending in that month much better than they are able to do under the present laws.

Budgets Slow to Appear.

"Budgets for the consideration of the commission came to hand very slowly this year. A letter from the commission to the levying bodies was necessary to bring the estimates in. All budgets were received after December 1, the date fixed by law for filing them. At the writing of this report the levies of all bodies except four small districts had been made, and it is possible to estimate their requirements. The total of all levies, figuring that the missing school districts will need about \$200,000, is \$14,732,194.26, as against \$12,907,732.40 for 1920.

"Portland has more than 93 per cent of all the assessable wealth of this county and raises about 95 per cent of all the taxes. An analysis of the figures pertaining to Portland discloses a situation of affairs similar to that existing in the county at large. When this report was written the levies upon the 1920 valuation in Portland had not been finally determined, but it was estimated that the total rate would be about 44.6 mills. On this basis Portland taxpayers will be called upon to pay more than \$14,000,000 in 1921. In Portland, as in the county at large, taxes are increasing much faster than population and assessed wealth. In the ten-year period, 1910 to 1920, population increased less than 25 per cent and assessed value less than 15 per cent, while taxes increased over 132 per cent.

Indebtedness Is Viewed.

"The gross bonded indebtedness, including improvement bonds, of all units of government in Multnomah county on September 1, 1910 (city of Portland statement as at December 31, 1910) was \$15,260,489.95, or \$67.44 per capita.

"The gross bonded indebtedness, including improvement bonds, of all units of government in Multnomah county on September 1, 1920, (city of Portland statement as at September 1, 1920), was \$14,529,815.79, or \$124.41 per capita.

"Between 1910 and 1920 the gross bonded debt in the county, as above stated, increased 4.25 per cent and the bonded debt per capita \$4.15 per cent. In the same period population increased 21.34 per cent and assessed wealth 11.51 per cent.

"The law prescribing the duties of the commission in section 4, provides that the annual budgets of the taxing units be filed for supervision on or before December 1; and in section 5 requires that the commission shall advise the taxing officials of the several units as to the tax to be levied in keeping with its findings and conclusions, between November 1 and December 31. Within this period it is made the duty of the levying boards to meet with the commission. After the hearings the commission is required to consider the budgets and report back in writing its findings.

Influence Held Small.

"It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expenditure is the city, and its annual budget is adopted, under the charter, the third Monday in November, three weeks after the budget estimates are compiled. Without having conducted a continuous examination of the municipal outlays for the antecedent portion of the year, fortified with precise knowledge as to the detailed expenditures of the previous fiscal terms, an advisory commission could hope to have little or no influence as a supervisory agency in the ultimate approval of the budget. The same condition exists in the case of the other budgets, but more particularly the budget of the major tax units, namely, the county, school district No. 1, the port commission and the dock commission.

"With the exception of the city government, which adopts its budget under the charter the third Monday in November, and the county government, which concludes its budget de-

ROAD IMPORTANCE CITED

JOHN B. YEON GIVES VIEWS AT REALTY LUNCHEON.

Hard-Surfaced Highways Declared Valuable in Bringing Tourist Travel to Oregon.

The importance of carrying through the present road programme in the state looking to the complete paving of the Pacific highway was emphasized by John B. Yeon, state highway commissioner, in an address at the luncheon of the Realty board at the Portland hotel yesterday.

Mr. Yeon especially told of the value of such a highway in bringing tourist travel to this section. He told of the rapid development in highway construction since 1913, when, he said, there were just 8 1/2 miles of paved highways in the state. He announced that the mileage is now more than 500.

Mr. Yeon was introduced by Frank Branch Riley. The board went on record in support of the city in its present campaign to obtain a union station, following an address on that subject by W. P. LaRoche, ex-city attorney. Resolutions adopted urged the need of a new station by 1925, the year of the proposed international exposition here.

Mr. LaRoche especially emphasized the need of a union terminal for freight. He said that the life of the city was dependent upon its commerce, and that the development of this commerce was greatly measured by the shipping facilities.

Fred O. Brockman, secretary of the Interstate Association of Real Estate boards, announced that 15 Portland realty men will go to Salem next Wednesday to participate in the formation of a realty board at that city. Frank McCullis, first vice-president of the Portland board, will speak at that time.

Mrs. Robert Francis Clark sang, accompanied by her son, Robert Francis Clark Jr.

Dinner to Benefit Relief Fund.

ABERDEEN, Wash., Jan. 14.—(Special)—One hundred persons will pay \$1.50 per plate Sunday night for a dinner to swell local collections for the European children's relief fund. Merchants have been asked to donate the materials for the dinner.

S. & H. Green stamps for cash. Holman Fuel Co., Main 333. 660-21. —Adv.

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SATURDAY BARGAINS FOR BOYS

NOW, just before annual inventory, I offer these splendid buying opportunities to the fathers and mothers of boys:

Boys' All-Wool Overcoats, regularly priced \$16.50, only **\$9.85**

Boys' Blue Serge "Knicker" Suits, regularly priced \$12.50 **\$6.95**

Boys' Belted Suits

Tailored from chevviots, cassimeres, mixtures, etc. Two pairs of "knicks" with nearly every suit. All regular stock.

Regularly priced \$15.00 to \$22.50 Regularly priced \$25.00 to \$30.00

\$9.85 \$14.85

Boys' \$1.50 Blouses 75¢
Boys' \$2.50 Blouses \$1.50

Second Floor

BEN SELLING

Leading Clothier



A New Show!

Begins Today!

DEAD MEN TELL NO TALES



The Season's Most Sensational Picture!

A mammoth spectacle with an all-star cast, including Catherine Calvert.

From the Novel by F. W. HORNUNG

A gripping tale of love and hate—of crime and adventure—without equal in screen history.

Pathe News, Comedy

CECIL TEAGUE

at the Wurlitzer and in concert tomorrow at 1:30 P. M.

PROGRAM:
Coronation March...
Meyerbeer
A Group by Oregon Composers
Come Back and Drive the Clouds Away...
Catherine Bernard
Egyptian Impressions...
Hainbridge Crist
Song of My Dreams...
Virginia Nash
A Rhapsody of 1920
Kammenol, Rubenstein.

OREGON FRUIT IS BEST

Apples Win Five First Prizes in Missouri Show.

ASHLAND, Or., Jan. 14.—(Special)—Oregon apples won five first prizes in the fruit show conducted in Louisiana, Mo., by the Mississippi Valley Apple Growers' association, according to a notice just received by A. Johnson, of the Seven Oaks Orchard company, in Ashland.

The prizes include \$10 worth of King David apple trees, \$10 worth of Golden Delicious trees, and \$20 worth of Winter Banana apple trees, besides a check for \$170 cash, comprising prizes offered for the best 10 Golden Delicious apples from any state and the best single Golden Delicious apple from any state. Mr. Johnson, who won all the foregoing prizes, also won the prize for the best 10 Stark Delicious apples from the state of Oregon and for the best 10 Golden Delicious apples from Oregon.

ADVERTISING IS URGED

Railroad Men Believe Ashland Has Chance as Summer Resort.

ASHLAND, Or., Jan. 14.—(Special)—John M. Scott, general passenger agent of the Southern Pacific lines, and I. T. Sparks, district passenger and freight agent of the same lines, were visitors at the Ashland Chamber of Commerce January 11, and urged the attention of the chamber to the need of special Ashland literature.

Mr. Sparks, coming from the Imperial valley and southern California, believes that Ashland has attractions that will greatly appeal to people from those vicinities as a summer vacation resort. The publicity department of the chamber issued the visitors that new descriptive literature of Ashland is receiving attention and will soon be prepared.

Read The Oregonian classified ads.

YOUR REASON

assures you that there is no substitute for

Scott's Emulsion

An old saying, but nonetheless true: A bottle of Scott's Emulsion taken in time, helps keep the doctor away.

Scott & Bowne, Bloomfield, N. J.

ALSO MAKERS OF

KI-MOIDS

(Tablets or Granules)

FOR INDIGESTION

Girls! Girls!!

Save Your Hair With Cuticura

Prep and Ointment to Your Hair and Scalp, etc. See Sample Free of Charge, Box 2, Middletown, N. J.

KEATES' MUSIC TEST AND ORGAN CONCERT

On Our \$80,000 Giant Organ

A NEW STUNT

Is the history of music there you have but to look at the new music which is being played in the new organ. The music is being played in the new organ. The music is being played in the new organ.

SUNDAY AT 12:30

NEW SHOW TODAY



A Paramount Picture

An Old, Old Song of Love!

Played by a sweet-faced girl in the depths of the Redwood Forests to the most notorious outlaw band in the west!

Music—beauty—fierce passions—a drunken brawl—and the girl, the prize of the strongest!

Then the miracle—love! And a hunted outcast's struggle upward to the light—a struggle so fine, so brave that your heart will long remember—

WM S. HART

"THE TESTING BLOCK"



OTHER PLEASING ATTRACTIONS

Do you know why so many people eat regularly at

BAKE-RITE No. 3

Alder Street Between Third and Fourth?

Whether breakfast, lunch or dinner, there's always a variety of deliciously-cooked foods that instantly appeal to your appetite. These are all displayed on our big sanitary steam table and counters where you can select just what you want. You are served quickly with liberal proportions of the foods you choose.

Once you have eaten at "Bake-Rite No. 3" you will readily understand why so many people eat there regularly. Try it tomorrow.

Bake-Rite Snails and Doughnuts Now 25c Per Dozen

BAKE-RITE

LUNCH NUMBER 3.
269 Alder St.
Between 3rd and 4th.