

INCOME TAX PLAN HELD SUICIDAL

Grange Measure Would Keep Out Capital, View.

DEFECTS POINTED OUT

Bankers and Business Men Are United in Belief Graduated Levy Would Handicap State.

Several million dollars of capital ready for investment in Oregon will not be placed here until after the state's electors have disposed of the graduated income tax measure...

The objection that the proposed tax is "confiscatory" in taking as much as 15 per cent of the larger incomes was made by business men and financiers yesterday by business men who have studied the proposed measure...

Other tax students said they see in the measure financial and unjust features. Others pointed out dangers of extravagance and an increase instead of a decrease in expenditures by the state.

Provisions Are Analyzed. Provisions of the initiative income tax measure proposed by the state grange have been summarized in an analysis by Whitfield, Whitcomb & Co. of this city...

Rates provided in the bill are graduated and range from 1 per cent on \$1000 to 15 per cent on \$50,000 of taxable income.

Exemptions Are Listed. Exemptions are these: (a) Corporations taxes other than those set out any specific exemptions other than allowable expenses.

The bill taxes all insurance received by persons not legally dependent upon decedent and insurance in excess of \$10,000 received by persons legally dependent upon decedent.

The bill makes it the duty of the tax commissioner to demand and receive copy of federal tax returns filed. It declares all income tax assessment rolls shall be a public record.

The bill provides for appeal from assessment made by tax commissioner, but tax must be paid as assessed, and wait for refund if tax overpaid.

Move Held Suietal. The banker first quoted explained how this state income tax would disrupt the flow of southern and eastern capital now bringing Portland of extensive development of the state's timber industry.

"Not only would the measure stop the flow of timber money, but it would stop activities in many other industries," he said. "In the matter of our industrial development it would be little short of suicidal."

"No one group of our citizens can bear all the taxes. Ten per cent can't bear the tax burden and prosper. In the end, however, they would not bear the burden. It would most certainly be shifted back to the shoulders of the very people who now seek to dodge a just share."

Public to Get Burden. Here is the same thought as expressed by Guy W. Tabbot, president of the Portland Gas & Coke company: "The effect of the proposed income tax on corporations would be to take the amount of the cost of operating the business, so that in the case of public utilities, for example, now earning no more than the fair rate of return, permitted by law, the cost of the utility's service to the patrons would have to be increased by an increase in the rate of return."

Mr. Tabbot also pointed out one of the unjust features of the measure subject to criticism: "A manifestly unjust feature of the proposed law is its failure to take into account the relation between the income and the investment in the business in assessing the rate of tax."

Extravagances Decried. While seeing in the proposed measure several objectionable features, Ben Selling, Portland clothing merchant and former president of the state senate, particularly decried the dangers of extravagance and of open publicity for the tax rolls.

FOREST GROVE FIRE CHIEF IS DEAN OF STATE. J. G. Lennerville, Forest Grove, Or., July 15—(Special.)—When J. G. Lennerville, chief of the local fire department, attended the state convention of fire chiefs at Marshfield recently he discovered that he was the oldest fire chief in point of service in Oregon.

ARTIST WINS PRIZE WITH RETREAT

American Academy in Rome Bestows Fellowship.

JUDGE CURBS LANDLORD

"The Inspiration of Music" Done by Alfred Floegel While Young Painter Was in Poverty.

NEW YORK, July 2.—A fellowship in painting has been awarded by the American academy in Rome to Alfred Floegel. Seated in his little room in an east side tenement house, Alfred Floegel told the story of how he won the prize, which was offered for the best "composition in color" submitted to them by an unmarried artist, who is a citizen of the United States.

"I owe more than I can repay," he said, "to a judge in the Yorkville court. I don't know his name, but he has probably forgotten mine, but when he decided that my landlord could not turn me out of my room because I refused to pay a higher rent, he made it possible for me to win the prize."

In order to compete for the prize Floegel had to live in a three-year fellowship at the American academy in Rome, it is necessary for the candidates to spend a specified length of time working under the supervision of the instructors of an institution approved by the academy.

"After I made up my mind last fall," said Mr. Floegel, "to try for the prize I determined to go to the American academy in Rome, the institution chosen by the committee on fine arts for holding the competition. I had saved up a good deal of money for my work for a church decorating company, enough I thought to carry me along if I could not get any other money."

"During March the landlord announced that the rent would be raised in the hotel and against paying a higher rent and took the matter into court. I testified before the judge twice, I told him of my situation, and that I could not afford to pay any more money. I was living in a land of fancy then. I had just conceived the idea for my picture for the competition. It was 'The Inspiration of Music.'"

"My funds became so low that I had to give up my fringes and take a contract with a church decorating company for painting angels. Last Wednesday evening when it came in from my work about 7 o'clock, there was a letter in my mail box. It told me I had won the prize."

The prize of Rome which Mr. Floegel has won in painting is the annual scholarship offered by the American academy in Rome, a philanthropic organization, organized by the late J. P. Morgan and others for the purpose of enabling talented young American students to study art, sculpture and architecture in Rome.

Work on Pictures Intensive. "During the last four weeks of the competition I worked with black buttersilk. The walls were almost completely covered with studies from life and designs of ancient leaves taken from a Corinthian capital. Upon the wall stretching nearly the entire length was a piece of tapestry depicting the Last Supper. A mantel along the east wall was filled with ceramics and unique designs of pottery."

Mr. Floegel plans to sail for England about the middle of August. He will remain for a few weeks studying art in the British museum, the Museum of Liverpool and some of the old English churches. He will divide his time during September in touring the art galleries of England, France and Germany in order that he may make a comparison of the art of these countries with that of Italy when he takes up his residence in Rome.

Career Begun as Decorator. Mr. Floegel is 27 years old. He was born in Leipzig, Germany, September 4, 1894. He is the son of a lithographer, but is the only one of a large family who has taken the study of art. At the age of 14 he was working for a church decorating company which operated over Germany. In 1912 he became possessed of a desire to see the world and hired out as a painter on a ship sailing to Philadelphia. While on the ship he attracted the attention of the captain, who permitted him to draw watercolor sketches in his spare time. Later he sold several of these to German magazines.

In November, 1914, he left his home when the ship docked in New York and determined to make his home here. He did not know the language then and most of the property he had consisted of some of the water color sketches which he had made on board the ship and during his travels in Germany. He says that he stood out upon Fifth avenue calling "Water colors? Water colors?" until a policeman chased him away for selling without a license. Later he got work as a church decorator and at night studied at the New York School of Industrial Art. He also took a course in life at the Beaux Arts institute, where he won several medals. Professors Frances C. Jones, Charles C. Curran and Ivan Olinsky rendered him a great service through their careful criticism of his work.

As Mr. Floegel told the story of the ups and downs of his life as an artist his room resembled that of one of the art-loving cloister monks in the 14th century.

Neighbors Crowded With Art. Rumble of the crosstown car and the flickering of the street lights were the only reminders that the scene was in New York city. In front of him stood a large screen made of sheepskin leather, upon which he had painted a landscape.

INSURANCE TABLES SHOW RELATION BETWEEN UNDERWEIGHT AND SHORTER LIFE

TABLE OF AVERAGE WEIGHT FOR MEN

Table with columns for Height and Average Weight for men at various ages (20, 25, 30, 35, 40, 45, 50, 55, 60 years).

EXTRA MORTALITY DUE TO UNDERWEIGHT. Percentages of Under Weight. AGES 10% 20% 30% 40% 50% 60% 70% 80% 90% 100%

High mortality of underweight people makes them poor risks, say Life Insurance records.



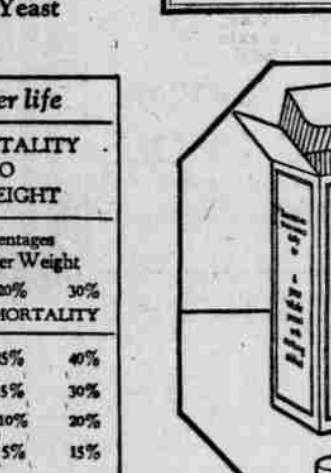
Are you under weight? If so, take Yeast Foam Tablets—they will increase your appetite and build you up

If you are under weight, you are under "par," more susceptible to disease and you are destined to be shorter lived. These facts are proved by the statistics of 43 life insurance companies, compiled on the history of millions of policy holders.

What to do to build up Science has found that yeast is the richest source of the appetite-stimulating and body-building element called vitamin, which many foods lack, through elimination, by the time they reach our tables.

And yeast, in its purest, most potent and easy-to-take form is now available in Yeast Foam Tablets. Take these tablets in connection with your regular food. They are good for young and old.

Sold by all druggists Northwestern Yeast Co., Chicago Makers of the famous baking yeasts, Yeast Foam and Magic Yeast



Advertisement for Yeast Foam Tablets, including a table of average weight for men and a list of ailments it treats like indigestion and lack of energy.

Yeast Foam Tablets the only pure whole yeast in convenient tablet form.

Behind him stood another screen of satin-silk adorned with black butterflies. The walls were almost completely covered with studies from life and designs of ancient leaves taken from a Corinthian capital. Upon the wall stretching nearly the entire length was a piece of tapestry depicting the Last Supper. A mantel along the east wall was filled with ceramics and unique designs of pottery."

\$2,700,000 HOTEL IS GOAL OF SEATTLE BUSINESS MEN Great Community Enterprise to Be Launched July 17, When 400 Canvassers Will Start Drive for Funds.

PUGET SOUND BUREAU, Seattle, Wash., July 15.—Seattle starts Monday, July 17, on the biggest community enterprise that has been undertaken since the financing of the Alaska-Yukon exposition held here in 1909.

Hotel Site Selected. The site for the new hotel was selected immediately after the corporation was formed, thereby eliminating one possible cause of rivalry and dispute. The hotel is to occupy an entire block on Fourth avenue, the property being owned by the University of Washington and under lease to the Metropolitan Building company until November 1, 1924.

attributed to the efforts of Pipe Major Macdonald and Pips Sergeant Dave Gray of the kilted band. The band gave a public hour concert at the East Morrison-street dock before departure. S. & H. green stamps for cash. Holman Fuel Co. coal and wood. Broadway 6523; 869-21.—Adv.

LONG BEACH DEVELOPING Councilman Kluth Says Future as Resort Is Assured.

Many improvements are being planned by the town officials of Long Beach, Wash., when the present tourist season is over, according to C. E. Kluth, Long Beach councilman, who visited Portland yesterday. By September a paved street the full length of the city is expected to be completed, and work will be begun by the town, co-operating with the state, on a 16-foot wide hard-surfaced road from Ilwaco to McGowan.

Public Campaign Opens Monday. The public campaign opens Monday and is scheduled to close July 25. Organization has been perfected, and a great deal of preliminary work has been done, as is customary in such undertakings.

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Scots Stage Party. Friday night the pleasure barge Swan carried a capacity load of Scots and their friends for their third annual river excursion.

The Great Lang Gas, Wood and Coal Range

Apartment Looted for \$14. A thief ransacked the rooms of Mrs. P. W. Whisman in the Leads apartments, 40 1/2 North Jersey street, and made away with a purse containing \$14. Mrs. Whisman reported the theft to the police yesterday morning. Entrance was gained by using a pass key on the kitchen door. The robbery occurred while the occupants were absent.

Fire Hazard Is Defined Property Owner Responsible to Neighbor, Says City Council.

Property owners have a legal responsibility to their neighbors, and if they permit the property to get in such condition that it constitutes a fire hazard and fire results, they would be responsible for such damage as might result.

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From \$84.00 Up, Installed F. S. LANG MFG. CO. 191 Fourth St., Portland, Ore.

Advertisement for F. S. Lang Mfg. Co. featuring diamonds, watches, and credit terms.