

STATES SHOULD HAVE PUBLIC INSPECTION

Allen Ripley Foote Speaks on Public Service Co-operations and Makes Recommendations.

Norfolk, Va., Sept. 19.—Allen Ripley Foote, president of the National Tax Association, and Commissioner of the Ohio State Board of Commerce, delivered an address before the eleventh annual meeting of the League of American Municipalities here today on the subject of "Low Rates for Public Service vs. Franchise Taxation."

"The most useful tax to place on public service corporations," said he, "is to require them to provide a service capacity much greater than is sufficient to supply present demands, and to extend their service lines beyond present paying limits, thus causing them to serve as a factor in improving and building up the ever widening limits of the municipality, increasing and diversifying the industries of its inhabitants and contributing to their comfort and prosperity. Investments in public service utilities should be limited only by the requirements to be provided for, and the right of way for their service lines should be unobstructed."

"Taxes upon the property of public service corporations not only enhance the cost of the users of the service, but they accomplish this for the benefit of non-users and alien property owners. All persons are not users of these services, nor is all property owned, by such users, but all property within a municipality is taxed. If the property of public service corporations is not taxed, the tax on all other property may be increased a trifle. This increase would fall upon the property of non-users and alien owners and equally with that of users, but the users of the service would be benefited by the decreased cost of the service to them. When a user of a public service votes to tax the property or the franchise of the corporation rendering the service he votes to reduce the amount of non-users and alien property owners and generously pays the amount he thus saves for them out of his own pocket. Taxes on the means by which a supply for a need is produced are a part of the cost of producing the service."

"The policy of low taxes, or no taxes, should not be adopted unless the interests of the people are well safeguarded by legal requirements that will make it certain that they will receive off-setting advantages in correspondingly low charges for services rendered. The demands of economic law find correct expression in the conditions created by statutory laws. To secure the best possible public service at the lowest practical price, economic law requires:

"First—That a public service corporation organization to supply a perpetually public need shall have the exclusive right to supply such need perpetually.

"Second—That all accounts shall be honestly, and correctly kept, that economic thrift shall be insisted upon in every department; and that charges for the use of these services shall bear a fixed relation to the necessary cost of production."

"A comparison of these economic

conditions with the laws of all states will clearly show how unintelligently well-meant efforts have been directed in all attempts to secure for public and private users the service supplied by public utilities by placing dependence upon the principle of competition instead of the principle of governmental regulation.

"That the statistics of municipal affairs, and of public service utilities, however owned and operated, may be properly developed, it is necessary that the states shall establish a department of public accounting and inspection, as an independent department of state, properly organized and equipped, to cover all features of municipal affairs, and of the public utilities that supply the public needs of municipalities and of their inhabitants.

"Under a system of state regulation, such as is here advocated, every interest of users, of municipalities and of the state, will be best served by granting exclusive, perpetual and untaxed franchises to public service corporations. When operating under such conditions, public service corporations can render the best obtainable service at the lowest profitable rates and can satisfy the users of their services that they are doing so.

"That state which first succeeds in intelligently changing its system, or want of system, of organizing and regulating public service corporations, by adopting a system in conformity with the outlines herein given, will be the first to establish conditions that will induce the greatest degree of prosperity for its municipalities and for their inhabitants. So conditioned and so regulated, public corporations will become true friends and servants of the people and will render users the best services of which they are capable at the lowest practical rates."

—Photo postals. Prentiss & Co. Attention, Modern Woodmen of America.

There will be a special meeting of the Modern Woodmen of America next Wednesday evening, September 25, at their hall. Business of importance. Geo. N. Bolt, Clerk.

OKLAHOMA ADOPTS STATE CONSTITUTION

Democrats Claim, Haskill is Elected by 40,000.—Republicans Claim Frantz by 10,000.

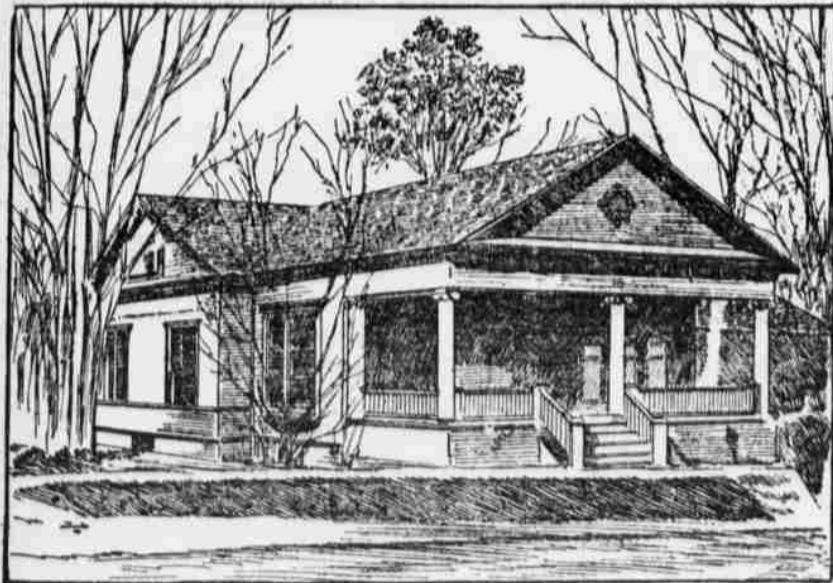
Oklahoma, Sept. 18.—The constitution was adopted by 50 thousand to 70 thousand majority. The vote in favor of prohibition is placed at 25 thousand to 40 thousand and indications are that Haskill, democrat, has been elected governor. The democratic committee claims he won by 40 thousand while the republicans claim Frantz's election by 10 thousand.

—Gasene once tried you'll use no other soap on washable shirtwaists.

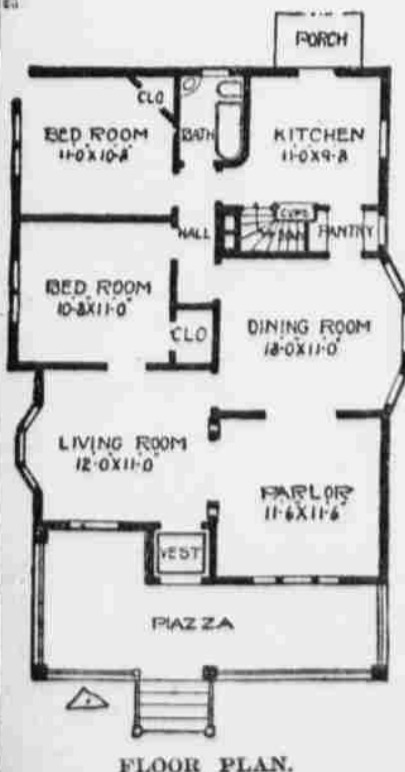
One Story Cottage.

Colonial Design For Attractive Five Room Home. Cost \$1,500.

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PERSPECTIVE VIEW.



This pretty one story colonial cottage of five rooms was recently erected in Tennessee at a cost of \$1,500, exclusive of heating and plumbing. The whole exterior is refined and dignified in appearance, while the interior is attractive and so arranged as to utilize every bit of space. It is suggested that the house be painted white, with green blinds and green shingled roof. This design is one that in early days was commonly used through the New England states. The entrance is central, with a vestibule opening into a nice living room and thence to the right into the parlor and dining room. A rear hall connects the two bedrooms with each other and with the bathroom. There is a good cellar under the rear part of the house. The main floor is set up well from the grade, and the story is nine feet high. The ground plan is 25 by 37 feet.

GLENN L. SAXTON.

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