

COOS BAY TIMES

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Dedicated to the service of the people, that no good cause shall lack a champion, and that evil shall not thrive unopposed.

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OFFICIAL PAPER OF THE CITY OF MARSHFIELD.

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THE TAX PROBLEM.

THE TIMES discusses the increased assessed valuation of Marshfield property in another column this evening. There is no question but the present plans are crude and unsatisfactory and result in much inequality in the distribution of the burden of taxation. It may help to solve the problem here if we study the situation and conditions in other localities.

Calgary, Canada, is a city of 55,000 people and has an area of thirty-six square miles. The total assessment this year is \$50,000,000 and the tax rate for all purposes, including all school and city levies, is estimated at 13 mills on the dollar.

All public utilities are owned and operated by the city. The water works, which includes a ten mile gravity system, besides paying all operating expenses, pays interest and sinking fund on \$1,048,000 capital investment.

The electric light plant, after providing for interest and sinking fund on \$560,000 capital investment and \$35,000 depreciation, paid a profit of \$40,000 last year. The street railway, after paying interest and sinking fund on \$516,000 capital investment and allowing 5 per cent of gross revenue for depreciation, paid \$55,000 into the city's treasury last year. The system is being greatly extended this year. All these bonds run from twenty to thirty years and bear 4 1/2 per cent interest.

Calgary has solved the question of political patronage in its public utilities in a large measure by relieving the immediate administrators of these utilities of the necessity of everlastingly scrambling to get and keep elected in office. The street railway superintendent, for instance, is hired upon recommendation of the city commission, a body of three executive officials headed by the mayor, who are the general managers of the city's entire business, but whose recommendations the people's representatives in the council may overrule by a two-thirds vote.

Their system of financing differs from ours in that they do not take money out of current revenue to pay for permanent improvements. By their bonding system they are enabled to bring to their city large sums of money from outside financial centers, and at about one-third less interest than can be done by a city financing within itself. This system is also very advantageously applied in the installing of local improvements, the underlying principle being that there should be a small but steady tax paid during the life of the improvement.

Calgary has made what is perhaps a new departure in the handling of the sinking fund in that she lets it out on first mortgages on revenue-producing property, and the due dates so arranged as to insure the funds being available when required to retire the bonds. Thus, while they are paying not only for public utilities, but also for local improvements with four and a half per cent money, the city is recovering six per cent on its entire sinking fund.

As a safeguard against extrava-

gance or bad judgment on the part of the council, all money bylaws relating to public utilities and local improvements, before being finally passed by the council, must be submitted to the rate payers, of whom a two-thirds majority is necessary.

The city council of Calgary, under authority that is granted to cities there, has adopted a rule by which real estate is assessed at 80 per cent of its full value, while improvements and other property are assessed at but 50 per cent of their full value.

This is a most remarkable thing to have happen in a new country where easy land holding is usually held out as an inducement to immigration. The tendency to a land tax is strong in all English provinces—much stronger than in the United States. The English are everywhere putting the burden on real estate, while with us real estate is taxed less than almost any kind of property.

THE CORONATION SEASON.

NEW ORLEANS may have her Mardi Gras carnivals, San Francisco her Panama expositions, New York her Gould weddings, Madrid her bullfight fests and Coos Bay her railway rumors, but give London her coronations. They come but once or twice a life-time, but when they come they bring good cheer, good times, good society and all manner of good things. The most brilliant summer season London has ever known is in prospect. From the beginning of May onward London will be the center of European interest.

According to the schedule of events, during the first fortnight in May King George will open the "festival of empire" at the Crystal palace. On May 16 he will unveil the Queen Victoria memorial in the Mall, and the Kaiser and Kaiserin will be present at the ceremony. The imperial conference will open on May 23. The coronation will take place on June 22. The royal progress through London will be made on June 23. On June 23 a third royal procession will go from Buckingham Palace to the Guildhall and back.

The coronation festivities will be held within the coronation octave, the eight days which begin on June 22 and end June 29. They will comprise, besides the coronation; the royal progress and the Guildhall visit, a military review, a naval review at Spithead, a state banquet, a gala performance at the opera, a gala theatrical performance and ambassadors' banquets.

The coronation season as planned will be a brilliant one in every sense. The color effects are to be as vivid as Aves and dyers can make them. Bright reds and blues will be very popular with the ladies, and old gold is to be taken back into favor after years of neglect. Rose in various shades will be a reigning favorite. One vivid edition of it is known as Bacchus, while another distinguished for its delicacy is the exact hue of the English cabbage rose, and girls who are coming out are to make it their own for evening wear. Royal purple is another claimant for popularity, while there is a green so brilliant and rich that the dressmakers are tempering it by black veillings. Men's clothes will show a similar return to lighter colors, though in a modified degree, of course. Instead of sombre grays and blacks, greens, red, and violet suitings will be seen. Already some striking lounge suits have been shown by the dealers, among the most notable being light gray striped with violet, light gray covered with purple and green squares, light brown streaked with bright red, electric blue and dark violet. All of which makes the outlook a very bright one to all classes.

Vaydo Hapkdoreist and Jega Pesaak were married in Kansas City the other day. Take a second look at those names and imagine what the first quarrel will sound like.

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Cook's Grocery PHONE 189 Full Line Garden Seeds

WITH THE TOAST AND TEA

GOOD EVENING.

Whatever poet, orator or sage May say, old age is still old age. —Longfellow.

THEN AND NOW.

It makes me laugh to hear the people say Times ain't like what they used to be at all; That they can't easily enough recall When folks could earn a higher rate of pay, And thus lay up more for a rainy day.

MISSING WORD CONTEST.

Last night's proved a real baffler. We received hundreds of answers from those who thought it would be very easy to carry away a prize automobile picture but only one succeeded in solving the brain cracker, Harry McKeown of the Chandler hotel came across with the correct solution. The phrase complete reads: "The land of the runner and the home of the hopeful."

STORY OF THE DAY.

Robert Morris, a man celebrated for the part he took in the American Revolution, was once asked by Dr. Rush: "Well, Mr. Morris, how did you like the sermon? I have heard it highly extolled." "Why, doctor," said he, "I did not like it at all. It is too smooth and tame for me."

THE KANSAS WOMAN.

The Kansas woman worth \$3,000,000 who committed suicide probably wanted to go while she was sure of a funeral that would make the neighbors envious.

WHILE AT TIMES HE MAY RUN SOMEWHAT TO FLABBY FAT IN OTHER WAYS, THERE IS NEVER ANY DANGER OF THE PUGILIST'S VOCAL CORDS BREAKING TRAINING.

A POLITICAL PROPHET REGULATES HIS GUESSES BY WHAT HE WANTS TO HAPPEN RATHER THAN WHAT HE EXPECTS. IN WHICH, IT MAY BE ADDED, HE IS SOME-

thing like a number of other brands of prophets.

Dividing them into equal parts for convenience, one-half the world is engaged in making excuses and the other half in hearing them.

There are more positions too good for the men occupying them than there are men occupying positions for which they are too good.

Talk to a very stout woman and she is apt to say, "I was a little bit of a thing when I married; did not weigh an ounce over 90 pounds."

History may repeat itself occasionally, but with about the same disregard for the text that the average man displays when quoting poetry.

It is the general impression that the man who substitutes "damn" for "damn" doesn't feel any better about the subjected addressed than the one who doesn't use the demured cuss words.

PRESENTLY.

Effusions the modest violets will spring And from the south the birds their way will wing; But I care not for birds or violets— Their coming does not move me worth a dings.

It is the grass in yonder park that grows! How I have waited heaven only knows— Waited and longed for gentle spring to come And drive away the foggy wind that blows.

How gladsomely the warming rays doth fall, And free the greensward from its winter thrall! Methinks I almost hear the rancous voice Of him who sweeps the plate and yells "Play ball!" A. E. NESS.

Our Saturday Market Basket

Is well filled with all the PURE FOOD the market embraces. Just received a shipment of large Queen and Manzanelia Olives in bulk We have No. 1 and No. 2 Norway MACKEREL. One barrel K K K K Norway SALT HERRING. SALMON BELLIES, DRIED HERRING, DRIED HALIBUT. RICHELIEU CODFISH, the best on the market. All kinds of CANNED FISH. WE HAVE THE EXCLUSIVE SALE OF H. J. HEINZ PURE BARLEY MALT VINEGAR IN BULK FOR MARSHFIELD. IT IS THE BEST VINEGAR ON THE MARKET BY TEST. IS SEVEN YEARS OLD. WE HAVE IT ALSO BOTTLED EXPRESSLY FOR US. Our list of FRESH FRUIT and VEGETABLES for Saturday:

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Flanagan & Bennett Bank Established 1889 Capital, Surplus and Undivided Profits Over \$100,000 Assets Over \$500,000 Interest Paid on Time Deposits

Condensed Statement of the First National Bank of Coos Bay At the close of business, March 7th, 1911. RESOURCES. LIABILITIES. Loans and discounts \$169,538.95 Capital stock \$100,000.00 Overdrafts .48 Surplus and profits 6,283.14 U. S. Bonds and premiums 25,250.00 Circulation 24,500.00 Other bonds and warrants 81,037.15 Deposits 363,269.06 Banking House 74,100.11 Cash and due from banks 136,136.17 \$494,052.20 Cash Reserve 37 Per Cent of Deposits We invite your attention to the condition of this bank as shown by the above statement. A general banking business transacted. Accounts of individuals, corporations and firms received. Interest paid on time and Savings Deposits. Safe deposit boxes for rent at \$3.00 and up per annum. Your business solicited. OFFICERS: W. S. CHANDLER, President. DORSEY KREITZER, Cashier. M. C. HORTON, Vice-President. RAY T. KAUFMAN, Asst.-Cashier. DIRECTORS: W. S. CHANDLER, F. S. DOW, STEPHEN C. ROGERS, JOHN S. COKE, WM. GRIMES, W. P. MURPHY, W. U. DOUGLAS, JOHN F. HALL, M. C. HORTON.

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