

HOW SINGLE TAX SYSTEM WOULD BENEFIT FARMER

Writer, Referring to Judge Lowell's Letter, Points Out Advantage of George Plan Over Present Tax Method.

Portland, Or., Feb. 22.—To the Editor of the Journal—Referring to the letter of Judge Lowell, published in the Journal February 17, I would say that it is not my purpose to here write a brief for the Henry George single tax theory, but I would call your attention to a few of the disadvantages suffered by the farmer under the system of taxation now in force.

First as to personal property: Under the present system all the personal property (horses, cattle, wagons, farm implements and the like), which most farmers own, is open to the inspection of the assessor for the plain reason that the farmer cannot conceal them. On the other hand, the most valuable stocks of merchandise are easily concealed; for instance, a fortune in jewelry can be placed within a single safety deposit box. Stocks more bulky, as for instance dry goods, are generally so placed that an assessor cannot form any idea of their value from inspection. And further, almost all of that personal property which far exceeds in value all other forms, to wit: Bonds, promissory notes and other evidences of debt escape assessment.

Work of the Assessor.
The personal property of one farmer is for the most part the same sort as that of every other farmer. The assessor soon becomes accustomed to valuing that sort of property. The personal property belonging to residents of the cities is so infinitely varied both in form and quality that the assessor is compelled to rely almost entirely upon the representation of those in whose possession he finds it.

The assessor can, without much effort, actually inspect each particular unit of the farmer's personal property, but the assessor cannot even view each stock of merchandise in the cities, to say nothing of inspecting each particular unit thereof.

Comparing the particular units of each sort of such personal property so owned—the values of same as between different farmers will be found approximately uniform. To illustrate: The first cost of John Smith's wagon will be about the same as the first cost of Bill Jones' wagon. The assessor only needs to inform himself as to the general value of wagons, but what assessor would attempt to compare the values of the gowns or laces displayed in dif-

ferent stores in any one of our average cities?

Values Differ Widely.
In a farming community within an area equal to that covered by an average city not more than 20 families ordinarily reside. Each is familiar with the personal property of all the others and with its value. This alone would insure an assessment of nearly all the personal property in a farming community at proper valuations.

The furniture owned by farmers is mostly of an inexpensive sort and, for reasons heretofore stated, easily valued by the assessor. This alone would insure an assessment of nearly all the personal property in a farming community at proper valuations.

Second, as to improvements: I can do no better than to quote from Thomas G. Shearman. He says: "The farmer is apt to cry out against what he calls the injustice of exempting from all taxation the magnificent buildings sometimes erected in cities, forgetting that such buildings always stand upon the most expensive land, while his own farm house and barns stand upon land of utterly insignificant value. In adjusting taxation, the only question of importance is as to the relative proportion which will be borne by different classes; and it is of no importance whatever that any single piece of property should pay much or little, provided all other properties of the same kind pay in exact proportion with it."

Comparison is Made.
"A farm house costing \$1500 to build, will stand upon a piece of land which, including the surrounding garden, on an ample scale, would not be worth more than \$15. But an average city house, costing \$10,000 to build, will stand upon a lot worth at least \$5000; while a warehouse, costing \$50,000 to build, will frequently stand upon a lot worth \$50,000."

"So far, therefore, as the mere value of land which is required for the purpose of supporting the house or building of any kind is concerned, the farmer would gain largely by concentrating taxes upon that and exempting all buildings."

"But he holds, in addition to the land upon which his house stands, a number of acres which he uses for farming purposes; and he assumes that these will be heavily taxed under a system of taxation upon land values alone, and that this is a larger proportion of the burden will be thrown upon him. This is an entire mistake. When buildings are exempt from taxation all other improvements on the land must also be exempted; and the result of this would be that improved farm lands at no higher value than perfectly wild, uncultivated land in the immediate vicinity."

Would Lessen Levy.
"All fences, all growing crops, all improvements of every kind (this includes drain pipes and irrigating systems, including water pipes, ditches and reservoirs) would be left out of account; and land would be assessed only at the value which it would bring if it had been just swept clean by a prairie fire, and all improvements dug up and removed. Very little consideration is required to enable any one to see that under such a rule of assessment the taxes levied upon farms would be much less, in proportion to those levied upon town lots, than they are today, and that such a change in the methods of assess-

CELLIERS MAY RUN TO CONGRESS

Possible Republican Candidate Has Matter Under Consideration.

George R. Celliers may announce himself a candidate for the Republican nomination for congress within a few days. He has been talking the matter over with his friends for several days and is reported to have received such encouragement that his candidacy is a probability.

Mr. Celliers' public service is comprised in four years in the city council as a member at large, during which time he took a conspicuous part as an opponent of dives and as a member of the finance committee. He took a leading part in arguing that women should be kept out of saloons.

He is a large property owner and now devotes most of his time to his private interests. He is president of the Celliers-Murton company, a real estate and insurance firm. He has been a resident of Portland 25 years.

If Celliers becomes a candidate there will be four men in the field for the Republican nomination for congress. Those so far declared are Judge Gantenbein, Congressman Lafferty and Ralph C. Clyde. Lafferty has received the endorsement of the Workingmen's Political club, but Clyde's friends assert he will split the labor vote with the congressman.

On the Democratic side there are no announced candidates, and seemingly little concentration of opinion. Dr. Harry Lane probably would have no opponent should he wish to enter, but it is believed he will announce for the United States senate, and it is doubtful whether he would become a candidate for the lower branch of the national house in any event. J. N. Teal has been discussed for the Democratic nomination, but apparently without any action taken on his part. He is now in Washington.

ment and taxation would result in lessening the burden of farmers and farm owners."

Shearman illustrates the foregoing by supposing a tax of \$1165 to be levied on the three pieces of property mentioned, the result, under the present system, would be as follows:

Farm house and land, \$1515; city house and land, \$15,000; warehouse and land, \$100,000. Total \$116,515; rate, rate, 1 cent. Tax on the farm house, \$15.15, on the city house, \$150, on the warehouse, \$1000.

Under a system exempting all buildings and improvements, the assessment would be as follows:

Farm land, \$15; city land, \$5000; warehouse land, \$50,000.

The gross tax remaining the same (\$1165), it would be divided on a total assessment of only \$55,015, requiring a tax rate of 2 1/2 per cent.

The farm house owner would pay 23 cents; the city house owner, 106; the warehouse owner, 1059. Reduction of farmer's tax, 98 per cent.

NELSON L. YOUNG.

MANTELL EXCELS AS "KING LEAR"

Tragedian Runs Gamut of Human Emotions in Presenting Great Drama.

"King Lear," the tragic tale of ingratitude of two daughters to whom a father has given all, and the genuine love of the daughter whom the father has disowned, as played by Robert Mantell and his company at the Heilig theatre last night assumed a new meaning to many who had read and studied Shakespeare's great tragedy. The role of the aged king whose mind is destroyed by the base ingratitude of his two first born, who is cast from their hearthstones when he ceases to have aught of value to give them, who in his lucid moments is "every inch a king" yet in his wandering madness is a weak, heart broken old man, is portrayed with wonderful vividness by Mantell.

In the character of King Lear Mantell scores his greatest triumph. In it he has an opportunity to display the extent of his talent to the fullest. His lines run the gamut of emotions, love, hatred, pity, scorn, shame, everything except fear.

Each phase of the old man's character is brought out by Mantell as an artist brings out each detail of a masterpiece.

His dismissal of Cordelia when he gives her to the king of France with her beauty as her only dowry following her failure to declare her love for him in the honeyed words which her elder sisters used to flatter and hoodwink the king is a splendid bit of dramatic acting yet it is overshadowed when, following the discovery of Goneril's base falseness and deceit he launches a terrible father's curse against her and her family. Even she is forced to quail before the stinging words.

The scenes which depict Lear in his madness during the following terrific

battle of the elements give Mantell an opportunity for displaying his ability which few other characters allow. Every word, movement and expression of Mantell's carried out with fidelity the ravings of a madman. His very dignity in these scenes adds to the charm of the portrayal.

Miss Kieth Wakeman, as Goneril, one of the false daughters, has a part which fits her style of beauty and her manner and voice admirably. Miss Agnes Scott, as the other unfilial daughter, Regan, is scarcely less good. Miss Genevieve Hamper, who is in private life the wife of Mantell, is a beautiful Cordelia. Slight, demure and with a low pleasant voice, she seems born for the part of the daughter—whose

love is real yet who does not parade it for other eyes to see.

The character of Edmund, illegitimate son of Gloucester, offers Lawson Butt an excellent chance to display his talent in the role of the intriguing, flatterer, false courtier of which he makes the most. Edgar, the natural son, is portrayed excellently by Fritz Leiber. Guy Lindley as the fool and Edward Lewers as Oswald, steward to Goneril, furnish the company throughout. The whole cast gives Mr. Mantell the support an artist deserves.

The staging of the tragedy was far beyond ordinary. Each scene was magnificently set and especially the storm, "Julius Caesar" will be presented this evening.

ITALIAN ON TRAIN GOES 4 DAYS WITHOUT FOOD

(United Press Lossed Wire.)
Joliet, Ill., Feb. 22.—Pietro Tesani, a shopkeeper of San Francisco, today is recovering from a four days' abstinence from food, which he endured while on the way from San Francisco to his old home in Italy. Tesani took no food on the train and was afraid to get off, thinking that if he did he would be left behind. He could speak no English and his plight was not understood. His sufferings affected his mind and, becoming violent, he was put off here. A square meal restored his senses.



Models for Spring

The new Man-Tailored Suits and Coats for ladies and misses are still arriving. Every day the express brings to us, fresh from the tailors' hands, some new and charming models — every day some of them are chosen.

We are sure that the beauty and the excellence of these garments and the modest prices at which they are sold will appeal to you.

These showery-sunny days afford ample time for leisurely selection here in this splendidly daylighted Ladies' Shop. Our efficient sales force is always glad to give you a welcome.

Entire Third Floor—Elevator Service

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FINAL CLEARANCE OF OUR FEBRUARY Raincoat Sale

At the House of Coats
Including many new arrivals coming in daily for Spring and Summer wear
Specials All Day Saturday

ENGLISH SLIP-ONS
for men and women; sizes 14 to 46; \$18 and \$20; double texture Slip-ons, art collar inter-lined; high storm collar, storm cuffs; a superb all weather coat at

\$7.50

RUBBER SLIP-ONS
for men and women; just received new shipment.

\$2.95

\$2.75 Girls' Storm Capes at

\$1.38

ENGLISH GABARDINES AND SUPERB WATER-PROOF COATS
for men and women; \$22, \$25, \$30, \$35 to \$40; superb double service, all weather coats. Special for Saturday, at \$15, \$12.50 and...

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MEN AND RELIGION LEADERS TO SPEAK

Prominent speakers who are touring the United States and conducting campaigns in large cities in the interest of the Men and Religion Forward movement will visit Portland next Monday and speak at luncheon in the auditorium of the Portland Young Men's Christian Association. This is the party with which Fred B. Smith, head of the religious work of the Y. M. C. A., is connected. Mr. Smith addressed a similar meeting at the Y. M. C. A. last Tuesday.

The party to visit Portland next Monday consists of some of the leading religious workers of the country. At their head is Rev. Clarence C. Barbour, of New York, a clergyman of note. Others in the party are: Raymond Robbins, of Chicago; John M. Dean, of Seattle; William Moore, of New York; William A. Brown, head of the National Sunday School association; John Alexander, of New York, head of the Boy Scouts; David Russell, of South Africa, and Reverend Robert Moore, of Brooklyn, New York.

Although Portland is to have no special campaign in the Men and Religion Forward movement, similar work is being conducted here by local people. R. R. Perkins, religious work director of the Y. M. C. A., has been secretary of the movement locally and has invited a large number of religious workers to attend the luncheon at which the visitors will speak. Others who are interested in the Men and Religion Forward movement are: Mr. Perkins, who presided at the luncheon; but should notify Mr. Perkins in advance.

The party of speakers has been conducting a campaign in Seattle and is now going to San Francisco for similar meetings. Mr. Perkins has just returned from Seattle where he participated in the meetings.

WESTERN WATERPOWER SITES ARE WITHDRAWN

Washington, Feb. 22.—Waterpower site reserves were created in Arizona, California, Idaho, Oregon and Utah during January by presidential proclamation on recommendation of the United States geological survey, covering 9311 acres. This action was taken in furtherance of the policy of withdrawing all public lands found on examination to possess value as power sites, pending legislation by congress to allow development by leasing or otherwise. The total withdrawals outstanding on January 31, 1912, embraced 1,726,375 acres, including thousands of power sites.

During January 1275 acres previously withdrawn were, on further examination, restored to entry as having no value for the development of power. The original withdrawals of power site lands, as recommended by the engineers of the survey, are invariably made as small as possible, but where more detailed field examination shows that they can be further cut down without endangering the interests of the public such excess areas are immediately restored to the public domain. Thus, of the nearly 2,000,000 acres which have been withdrawn during the last four years for power sites, 184,353 acres have been restored.

Afternoon Train to Dallas Leaves Union Depot.

Southern Pacific train 75, Portland to Dallas, leaves Union depot, next Jefferson street, via the east side and Oswego at 4:10 p. m. Train 197, Jefferson street at 4:30, does not make connections at Oswego.

Fun and exercise, skating, Oaks rink.

How Old Is Your Hair and Complexion?

"(Esther" in Household Helps.)
"Your hair need not be gray to look old. It adds years to your appearance if it is dull, lifeless and lustreless. Washing the head gives that effect. It is better to use a dry shampoo, like an original package of Therox mixed with a cupful of cornmeal. Therox makes hair grow when everything else fails. Sprinkle a teaspoonful of the mixture on your head once a week and brush out well. It makes the hair light, fluffy and clean—full of life and luster."
"What woman would not look young if she had a clear, soft complexion? Throw away powders and cosmetics if you would look young and fair. Make a simple lotion by dissolving an original package of mayatons in a half pint of witch hazel, and rub gently over the face, neck and arms every morning. Your complexion soon will be smooth, clear and satin like, with the dainty natural color of a girl in her teens."
"I think Mother's Salve better than any liniment or oil to reduce swelling, allay inflammation, or relieve pain in any part of the body. Rub it in well—and these beauty killers disappear. Mother's Salve is also a wonderful healer of sores, cuts, burns and scalds."

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\$1.95 For men's high grade \$3, \$3.50, \$4 Shoes, all new styles, in tans, blacks and patent, lace or button, plenty of short vamps, all sizes, \$3 to \$4 grades now at.....**\$1.95**

\$2.50 For men's high grade \$4 to \$6 Shoes. This lot contains the very best of men's Shoes, for dress or street wear, single or double soles, in all the leading styles; plenty of the new short vamps, in all leathers, all sizes and widths. \$4 to \$6 grades now **\$2.50**

FOR CHILDREN

79c For children's Shoes dress shoes or everyday ones in this lot; all sizes.....**79c**

59c For children's fine Dress Shoes, worth up to \$1.25, in all sizes; blacks and tans; now only.....**59c**

39c For children's 60c and 75c turned sole Shoes. These come in patents, tans and black, spring heel and no heels; sizes up to 8; wide widths. Remember, 60c to 75c children's shoes at pair, **39c**

Greenfield's

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5th ANNUAL FACTORY SHOE SALE

STORE NO. 2
177 Fourth Street
CORNER YAMHILL ST.

For Women

\$1.45 For women's fine \$3.00 Shoes. These come in patents, tans and gun metal, lace or button, in all sizes. Remember, \$2.50 to \$3.00 grades now.....**\$1.45**

\$2.50 For women's \$4 to \$6 highest grade Dress Shoes. These come in all the newest styles, in velvets, vicis, patents, tans and new buck, in high or regular cut, button or lace, light turn soles or welled, every size and every width is here. Remember, \$4 to \$6 Dress Shoes now.....**\$2.50**

\$1.95 For ladies' fine \$3, \$3.50 and \$4 Dress Shoes, in all the leading styles, velvets, tans, patents and gun metal; plenty of short vamps and high cuts; all sizes. Remember \$3 to \$4 grades now at.....**\$1.95**

FOR BOYS

\$1.45 For boys' \$2.25 to \$3.00 Shoes. This lot contains the best boys' shoes made for dress or everyday wear. Come in all the newest styles, light or heavy soles, button or blucher cut, in all sizes. \$2.25 to \$3.00 boys' Shoes now.....**\$1.45**

FOR MISSES

\$1.59 For misses' and children's high-cut Jockey Boots, 16-button, with tassels. These come in patents and gun-metals, also colored tops in all sizes. Now, pair.....**\$1.59**

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