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to some other source of taxation. As a matter of fact, the plan for an income tax originated among Oregon farmers. They have asked for such a tax at several legislative sessions. One of Senator Pierce's income tax bills got through the senate, but was killed by skulduggery in the house. There are gentlemen who go to the legislature who know exactly how to do that sort of thing and to do it effectively by a simple turn of the wrist.

An income tax ought to be passed, not to create more revenue but to equalize the tax burden. It is time for the intangible wealth, which has so long enjoyed the protection of government without paying a cent for it, to be taxed equally with all other taxpayers.

He was 25 and had fought in France. He was too poor to buy a ticket, and attempted to steal a ride in a refrigerator car. His frozen body was found in the car, the face covered with ice. Beside the dead boy lay an iron bar which, in his effort to break out of his prison, he had ripped from the ice bunk. And in congress there are dilly-dallying, pettifogging and playing politics with the soldiers' bonus!

THE suits filed by Attorney General Van Winkle for recovery of swamp lands formerly held by the state in Lake county are of very great importance. The thousands of acres recovered to the school fund through similar suits brought by former Attorney General Brown indicate why. The era of land grabbing and land frauds is a black chapter in Oregon history.

But there certainly are drawbacks. For instance, just what is a poor congressman to do when soldiers want a bonus and nobody wants to pay it? What is he to do when the executive branch of the government decides to pass the "buck" to him? What is his course to be when taxes are to be raised, all government departments ask for a lot of money, and everybody kicks about paying money? What can he do when tariff bills are to pass, and there is strong and vociferous protest against their passage? On what side is he going to be and how is he to defend himself before a mass of pesky constituents?

As the complaints in the new suits indicate, these valuable lands were acquired in large blocks, are still held in large blocks, and most of their ownership is in persons residing in other states. The complaint alleges that the transfer of the lands by the state to the purchasers was in violation of a law which forbade the sale of more than 320 acres to a single buyer.

Uncle Joe Cannon's announcement that he intends to quit is reminder that even the face of the Sphinx is age worn with the sandstorms of the passing years.

WHAT difference does it make now as to what the "records, minutes, arguments and conversations" were that led to the formation of the four-power treaty? All that is now past history. The public would have been glad to have known it all from day to day as the conference went on. But now we have the four-power pact. It is an agreement to respect the territorial integrity of certain islands in the Pacific and to provide for conference in case of aggression upon those possessions.

What difference does it make now as to how those decisions were reached? President Harding's response to the senate's demand for data is sufficient. The thing for the senate now to do is to drop quibbles and ratify the agreement. That body, by its follies and pettifogging with international affairs, has already held the world back from needed restorations and reconstructions more than three years. It should now put mankind above peanut politics and ratify the pact.

Mose Bloch seems to be running a little bloc of his own at the courthouse.

WATCH THE LEGISLATURE. Taxes and not revenue to equalize taxes collected was emphasized yesterday by the special commission which is studying taxation in Oregon.

It is a timely announcement. There was a growing impression that the purpose in proposing an income tax was to dig up more money for the legislature to appropriate. Maybe that idea was being spread by those who oppose the income tax. Maybe not.

Anyway, what we have is this: The purpose in proposing an income tax is not to provide more money to spend, but to shift part of the great tax burden now laid on real estate

in David Lawrence's article in yesterday's Journal. That powerful interests are opposing the bonus and that beneath the surface powerful influences are swung against the bonus is evident. Otherwise, why would a grateful nation hesitate and halt and squabble over the bonus when nearly a million former service men are walking the streets of American cities in search of jobs?

THE PARTY FIRST? His recent speeches has appealed for a united party and a partisan spirit. It is apparently his belief that men should never cross the party lines.

It is easy to understand why. The president is strictly a party man. He would never go ahead of his party. He would not differ with it. He is a harmonizer, not a leader of the Roosevelt or Wilson type.

There are instances wherein some men have been so small as to place party and partisanship above the good of the country. Such an instance was in the League of Nations fight. Certainly it should not, but it may recur in the arms conference fight in the senate. The farm bloc, of which the president is a bitter enemy, is a similar situation on a smaller scale.

Whatsoever may be said by the learned doctors—said on the sale of his property of agriculture points directly to his relation with the European war. The matter with that demand. All Europe is hungry. But Europe can't buy, for the means of payment are gone. Through the agricultural products, they could force an intelligent disposition of the goods, and the world recognizes as the chief barrier to economic recovery. The agricultural bloc could force a policy of recovery on the road to recovery, and along with Europe, American agriculture. But that would require vision and courage.

ALLEGES CAPITALISM. As Reason for Opposing the Plan of the Community Chest. Portland, Feb. 21.—The Editor of the Journal—I agree with that journal contributor who states that the reason the public does not respond generously to the efforts of community chest work is because of the tariff. That old farce of capitalists trying to slip something new across, under the guise of charity. We Americans are not, and we are not going to be, a nation on the globe, and we realize that this suffering exists. But until our charitable organizations will find someone to launch a campaign to reduce the tariff, the efforts of capitalists will not get much support from the public. Keep that kind out of benevolence schemes and humanity will fare a great deal better. Now the Chest drive, with its given entire charge of the Chest drive, and the public knew the Army alone would collect and divide the money. My father, James Robinson, came across the plains by ox-team in 1844. He was born in New York state in 1814 and moved to Illinois in 1833. From there he went to Missouri, where he found the old school, but he was not to Oregon. He got the Oregon fever also. Joel Chrisman hired him to drive one of his wagons. Propinquity is the cause of many a marriage, and it was in this case, for my father married Elizabeth J. Chrisman, Joel Chrisman's daughter. When they reached The Dalles, Rev. Walker wanted my mother to stop there in a teacher school, but she declined to do so with the rest of the family to Oregon City. My mother's family spent the winter of 1844 at Oregon City.

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WHAT FARMERS CAN DO

In Their Hands the Key to the World's Situation. It is Assured That the Nation's Prosperity Vital; Obstacles Pointed Out, and One in Particular—Agriculture—Must Be Revived. Deflation to Match That Forced Upon Them.

From the New Republic. One thing is agreed on: American agriculture is sick. Its pulse is bad, its blood count low, its mood is despondent and dejected. But what the malady really is—alas, there the doctors agreed in consultation at Washington were in violent disagreement. One maintains that the nation's trouble is the banks and the enforced deflation of agricultural prices. Another insists that the railways were to blame; a third, the middleman. The war and the peace were two other obvious sources of infection. A similar diversity of opinion prevailed as to the cure. Let the government fix the prices of staples. Let the government buy and hold the staples until the world came to our terms, in the meantime placing credit at the disposal of those who support the staples. Let the government be leved upon agricultural products. Let the railways be forced to cut rates, making up their deficit, if necessary, out of their own pockets, and let the banks be forced to loosen up on loans to farmers.

From this turmoil of the practitioners, we may wisely turn to the physiology of the industry. Everybody, we suppose, understands that agriculture in this country is still fundamentally an export industry. We cannot consume the wheat we raise, nor all the corn and animal products based on corn. Still, we consume an entire production of tobacco, cotton, etc. There are, to be sure, numerous lesser agricultural products that rely exclusively, or almost exclusively, on domestic consumption. These are the products of the dairy, the poultry yards, the market garden, the orchard. But wheat and corn and meat, cotton and tobacco, give the tone to agriculture as a whole. When the prices of these staples slump, the prices of the rest are likely to follow. The situation is round about one. The fall in staples reduces agricultural purchasing power, and that in turn inflicts loss upon all the merchants who handle the products. Prosperous agriculturists, and upon the manufacturers who supply the products. Unemployment supervenes, and the ability to buy the products of the dairy products and eggs, fruit and vegetables, shrinks. Sooner or later the agricultural population feels the effect of the depression in the great export branches.

Whatsoever may be said by the learned doctors—said on the sale of his property of agriculture points directly to his relation with the European war. The matter with that demand. All Europe is hungry. But Europe can't buy, for the means of payment are gone. Through the agricultural products, they could force an intelligent disposition of the goods, and the world recognizes as the chief barrier to economic recovery. The agricultural bloc could force a policy of recovery on the road to recovery, and along with Europe, American agriculture. But that would require vision and courage.

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One reason for Bolsheviks and other wild men: "Babe" Ruth reaches salary agreement; will get \$60,000.

A lot of crippled furniture will have to be moved out of movieland before a thorough housecleaning can be had.

However, princess, it takes more than an arranged marriage to cement the marriage relation.

We'll be in a better position to start reforming other social evils and institutions when we clean up our own street corner gangs.

Every dope peddler should pay the penalty of a penitentiary life at hard labor. The victim should be treated as an unfortunate physical wreck, cured if possible, and made to pay his bill in service to the state or to the community of his benefactions.—Oregon City Banner-Courier.

WALTER M. PIERCE OF UNION IS IN town in pursuance of his duty as one of the tax investigation commission. He is still very pessimistic about the future and says it looks as if the people might just as well burn everything over to the bondholders.

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THE OREGON COUNTY

Plending guilty to illegally having venison in his possession, Hollis Swinick was fined \$100. The Episcopal church at Bend will float a \$1000 issue to complete the building, which was started in June, 1920.

Union county is without a courthouse, the building occupied being owned by the city of Union, and for which the city votes a rental of \$400. It has been decided to resume operations at the large sawmill at Garibaldi, owned by the Whitlock company. The location of the Pacific highway through Cottage Grove is not yet settled, and the city is studying the highway which skirts the city will be used another summer.

Miss Louise Boyd, daughter of the late Mrs. Boyd, has been presented to the University of Oregon library a collection of 44 volumes on the history of the city, which is valuable and treat the subject exhaustively.

With three new business blocks in course of construction, a community League building, Episcopal church projected, and plans drawn for several new residences, Newberg will have quite a building boom this season.

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J. L. Messenger of McMinnville is a business visitor.

Mrs. E. Bourne of Albany is a guest of the Oregon.

Mr. and Mrs. B. M. Bartlett of Corvallis spent Monday in Portland.

Mr. and Mrs. E. Harris of the Round-Up City are registered at the Imperial.

OBSERVATIONS AND IMPRESSIONS OF THE JOURNAL MAN

The history of a pioneer family that was, in reality, a colony in itself, is here told by a member of that family, who died of it was expected to die. In those days they knew nothing of contagious diseases and when a child had diphtheria all of the neighbors would come with their children to the house to visit. The result was that within a few days or weeks there would be many funerals. When my sister Ruth had the "putrid sore throat" my brother James and I also had it. Mrs. Odell helped nurse us. Father, Wilbur, preached Ruth's funeral sermon.

"My uncle, William Logan, sold his farm to General W. H. Odell. General Odell married Samuel R. Thurston's wife. They lived here for some years. Mrs. Odell was born in Maine. She married my father, James Robinson, in 1844. He was born in New York state in 1814 and moved to Illinois in 1833. From there he went to Missouri, where he found the old school, but he was not to Oregon. He got the Oregon fever also. Joel Chrisman hired him to drive one of his wagons. Propinquity is the cause of many a marriage, and it was in this case, for my father married Elizabeth J. Chrisman, Joel Chrisman's daughter. When they reached The Dalles, Rev. Walker wanted my mother to stop there in a teacher school, but she declined to do so with the rest of the family to Oregon City. My mother's family spent the winter of 1844 at Oregon City.

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FACTS ABOUT THE INCOME TAX

THE revenue for 1921 authorizes the commissioner of internal revenue and his assistants, whose duty it is to see that the law is properly complied with, to examine all books, papers and memoranda bearing upon an income tax return, and to examine under oath persons having information in the premises. A new provision of the act provides that any return shall be subject to unnecessary examinations, and only one inspection of the taxpayer's books of accounts shall be made for each taxable year unless the taxpayer requests otherwise, or unless the commissioner, after investigation, notifies the taxpayer in writing that an additional inspection is necessary. The act provides that the commissioner shall be subject of review by any other administrative officer, employe or agent of the United States.

Except upon a showing of fraud or malfeasance, an agreement in writing, made by the taxpayer and the commissioner as to the amount of taxes due is final and conclusive, and therefore binding upon both parties. The act provides that no suit or proceeding for the recovery of any tax or penalty alleged to have been erroneously or illegally assessed or collected, or for the refund of any tax or penalty, shall be maintained after the expiration of six months from the date of payment of such tax or penalty. It provided also that the amount of income, excess profits and war profits taxes due for the year 1921 and succeeding years shall be determined and assessed by the commissioner within four years after the return was filed, unless the commissioner and the taxpayer consent in writing to a later determination, assessment and collection. Except in the case of a fraudulent return or a failure to file a required return, no suit or proceeding for the collection of such taxes shall be entered after the expiration of five years from the date of the return, or if the amount of income, excess profits or war profits taxes due for the year 1921 and succeeding years shall be determined and assessed by the commissioner within four years after the return was filed, unless the commissioner and the taxpayer consent in writing to a later determination, assessment and collection. 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