

# The Oregon Statesman

"No Favor Sways Us; No Fear Shall Awe." From First Statesman, March 28, 1851

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### Oregon's New Taxes

OREGON hasn't heard much about "old man deficit" since the legislature adjourned. But it was under the stimulus of giving a proper burial to the state treasury deficit that the last legislature passed some laws which promise to yield the desired results. Oregon taxpayers who are busy now figuring up their annual debt to Uncle Sam, find a new collector peering over the left shoulder. That is the state tax commission seeing if you have to pay a tax on income from intangibles.

If you received over \$200 income during 1929 in the form of interest or dividends, then you have to pay the "intangibles" tax of five per cent on such excess. Thus if you received \$1000 in interest and dividends, you are allowed \$200 credit, making your tax base \$800. The amount you have to pay to the state treasury then is \$40. All those people who have been thinking of the "intangibles" tax as one which wouldn't touch them, but would touch some tax-dodger in Portland or Pendleton, will find out this month or next that their pocketbooks are in for a nice set-back.

Here are the simple provisions of the new law: Your return must be sent to the tax commission by the first of March. You must report all your income received in the form of interest on bonds, notes, mortgages, claims (excluding book accounts); also dividends on stock in corporations. Interest on government bonds is of course excluded, also stock dividends.

The exemption allowance is \$200, which is deducted from the total amount of the income, not from the tax.

The tax rate is 5 per cent; the tax may be paid in two installments, one-half when the return is filed, that is by the first of March, the other half by the first of September.

The tax applies only to natural persons and not to corporations. Another new tax is the excise tax, which applies to banks, financial corporations, and business corporations. The impression has been rather general that this tax applies to banks. It does apply to banks but applies to all other mercantile, manufacturing and business corporations doing business within this state. Here is a brief digest of the excise tax.

The return must be filed with the state tax commission by the first of April. The gross income to be reported includes all profits, commissions, interest and dividends. (While the act undertakes to include as income interest on government bonds, a decision of the supreme court of the United States has invalidated this provision).

Deductions allowed are the ordinary expenses of the business, including a reasonable allowance for salaries for personal services; interest paid; taxes; losses; bad debts; depreciation.

The rate is 5%. Business corporations after computing the amount of the excise tax due the state may offset this amount by the amount of the tax they pay on personal property in the state up to 50% of said personal property tax. The minimum excise tax is \$25.00 for the "privilege of doing business within the state."

Here is an example. Suppose the net income of a corporation is \$10,000. Then its excise tax is \$500. Suppose it paid \$400 personal property tax in 1929. Then the offset credit is \$360, and the net excise tax to be paid is \$140. If its offset credit wiped the tax all out, the corporation would have to pay the minimum of \$25.

Certain corporations are exempt such as labor, agricultural, charitable, cemetery, farmer's co-operative and similar corporations; also chambers of commerce, mutual insurance companies, real estate holding companies, public utilities.

Half the tax must be paid when the return is filed and the other half by the first of October.

### Relief for Aging Motorists

A Swiss has invented a device for opening garage doors without getting out of the car. Remember the old "patent gates" which one was supposed to be able to work without getting out of the buggy? How many of them were patented and sold, and how few of them really worked! And garage doors partake of many of the perversities of the old farm gates which were forever breaking down or sagging. Think of all the swear words that have been wasted on balky gates that would neither open nor shut.

Garage doors have been almost equally troublesome. The ones running on patent tracks are always sticking because the wheels run off the track. Or the wind may blow the swinging door off its hinges. Then car hubs have a singular attraction for garage doors or door frames, and many are the bent fenders caused by failing to clear the door.

All success to Mr. Swiss with his patent door. We are lazy too and hate to alight from a car to open the garage door. But remembering the poor investments in the patent swinging gates we shall wait to see just how successful this automatic opener proves to be before signing the order blank.

### The Court of Last Resort

The old files of The Statesman were resorted to successfully last week in establishing the birth date of the late Lloyd Farmer. Family records were missing and no other written records could be found until The Statesman was consulted. In the issue for Oct. 7, 1888, a birth notice appeared telling of the birth of a son to Mr. and Mrs. R. L. Farmer, with the added line: "This is the second son and he is a daisy." Lloyd being the second son in the family, this established his birth date. The information was required in filling out insurance forms.

Founded in 1851, The Statesman has chronicled events large and small for nearly 80 years, and it is not surprising that it is frequently referred to in verifying old facts and dates.

The fire boys are human, likeable fellows. Their lives are in rather a narrow groove and if they should undertake some pastime for mental improvement and to broaden their general knowledge, they would be happier for it.—Oregon City Enterprise.

Why not give each fire laddie a copy of Emerson's Essays?—Eugene Register.

No need for Emerson when Ed Brodie is writing for the Enterprise.

Joe Singer, sergeant-at-arms for the house of representatives has gone to Washington to take the post of doorkeeper in the U. S. senate. The Bible verse says: "I would rather be a doorkeeper in the house of the Lord than to dwell in the tents of wickedness." Joe fits both ends of the dilemma, by being a doorkeeper in the U. S. senate. With "General" Joe Singer gone to Washington, Hugh Hume will have to create a new character to be the victim of his editorial whimsy in the inimitable "Spectator."

When we mailed our check for a car license at the reduced rate we said, quoting Amos: "That's good." When we drove up to the service station and found a fresh cent tacked on the gas tax, we quoted Andy: "That's bad."

The defeat of the Pittsburgh team by the University of Southern California makes it almost unanimous. Football supremacy has definitely established itself on the Pacific coast; the Pacific coast and Florida.

## THE MODERN TREND



## BITS for BREAKFAST

By R. J. HENDRICKS

Troublesome days:

The events spoken of yesterday in this column transpired none too soon. The vision of Jesse Applegate in bringing about the organization of the machinery of a popular and efficient form of government, which joined the lion and the eagle, was a consummation that set in motion the functions of that government in the nick of time.

Applegate saw that in extending the jurisdiction of the provisional government over the territory in which the Hudson's Bay company was active and had the bulk of its property would out-law that great concern should its officials refuse to pay taxes and abide by the laws of the provisional government.

Dr. McLoughlin, head of the company for that vast region, knew that if the lands it claimed were taxed, or even its other property and its business, it might be obliged to pay more than all the American settlers combined. Applegate said: "To organize a civil or military power that did not include all parties was simply organizing internecine war. To prevent such a state of things, I took a seat in the legislature."

He did more. He dominated that body. He was the most conspicuous figure in the 1845 legislature. He saw that if the Hudson's Bay company were outlawed, its property would be at the mercy of lawless characters. A man named Chapman boasted that he had come all the way from the states to the Fort Vancouver.

Dr. McLoughlin was well aware of such threats. So was Applegate. In June Dr. McLoughlin had received in answer to his call on the directors of his company in London a communication informing him that in the present state of affairs the company would not obtain protection from the government, but it must protect itself the best way it could.

In the judgment of McLoughlin, the best way to protect the company's property was to accept the invitation tendered by the Americans to join in the government organization. He knew the sincerity of Applegate. He well knew the sentiments of Applegate on the plains as the wagon train of the 1843 immigration, while he led, approached its destination. So the compromise was made—and it is not too much to say that it probably prevented war between Great Britain and the United States.

A few days after the compromise settlement was made, there arrived from Puget Sound, in company with Peter Skoen Ogden, chief factor, Lieutenant William Peel, third son of Sir Robert Peel, and Captain Park, of the royal marines, with a letter from Captain John Gordon, brother of the earl of Aberdeen, and commander of the British fifty-gun ship of war America, of the British squadron of the Pacific, at that time amounting to 15 vessels, carrying over 400 guns!

Captain Park brought also a letter from Admiral Seymour, informing Dr. McLoughlin that firm protection would be given British subjects in Oregon; and, not long after, another letter from Captain Battle of the Modeste, which had been in the Columbia the previous summer, informed him that he was sent by the admiral to afford protection to his majesty's subjects in Oregon, if they required it.

"Had these proferees of protection, which really meant war, come in the month of June instead of August," said Bancroft in his Oregon history, volume 1, page 497, "the Oregon question would have taken a different

turn. McLoughlin could not then have refused to have the company's property protected, especially after having expressed his fears, as he did in 1844. Nor did he refuse it now; although, as he says, he was at first inclined to do so, thinking himself safe through the organization; but Douglas suggested that it would be well to have the Modeste in the river, in view of the threatening aspect of the political horizon, and the large immigration expected in the autumn." (Douglas was second in command at Fort Vancouver.)

"I have no doubt, from the evidence," says Bancroft, "that the visit of Park and Peel, together with the act of McLoughlin in joining the compact of the provisional government, saved the country war, and influenced the final settlement of the boundary question. When they came to Vancouver they expected to maintain England's hold on the north side of the Columbia river; but they found the Hudson's Bay company bound in an agreement of mutual protection with the Americans; they learned the fearless and resolute character of the colonists, and their rapidly increasing numbers, and were constantly checked in their expressions of hostility by McLoughlin, who assured them, and even wrote to England, that the country 'was not worth a war.'"

It was said that Captain Gordon of the America, when questioned, agreed with McLoughlin, that the country was not worth a war," but on entirely different grounds. He was speaking literally, because he found the Nisqually (Washington) plains a bed of gravel; and because, being fond of angling, the salmon would not rise to a fly. A country where the fish were not lively enough for sport was in his estimation worthless. But the colonists were not the only fish in Oregon that refused to rise to the fly of the British angler. It seems a strange quirk of fortune that the habits of our royal chinook salmon may have contributed to the averting of a bloody war in the days of the prevalent sentiment of the slogan, "54-40 or fight!"

Lieutenant Peel and Captain Park visited Jesse Applegate at his home near where Dallas is now. The young lieutenant was pleased with his visit there. The "sage of Yoncalla" gave him an account of the 1843 immigration, and Lieutenant Peel declared that such men as composed it must "make the best soldiers in the world," with a new comprehension of what it would be to fight them. Mr. Applegate said: "I told him that they were probably brave enough, but would never submit to discipline as soldiers; that if the president himself had started across the plains to command a company, the first time he should choose a bad camp, or in any other way that they would turn him out, and elect some one among themselves who should suit them better." (This gives a glimpse of the troubles Jesse Applegate had with his famous "cow column" of the 1843 immigration train; they were "good and plenty.")

The world knows with what anxiety the Oregon pioneers awaited the news in 1845 and 1846, while the Flagged, big British war ship with 49 guns, remained on Puget Sound and the Modeste, 18 guns, held watch at Vancouver on the Columbia, and the diplomats in London and at Washington discussed the settlement of the vexed boundary question. Lieutenant Peel hastened home by the quickest possible route, by way of Vera Cruz, and was in London in January, 1846,

in time to give his information to the heads of the British government—in time to sway their decision towards a settlement on the lines as they were fixed then and stand now, according to the treaty of June 15, 1846. McLoughlin had told him, in answering a charge of helping the American settlers, that ever since 1836, when Jedediah Smith, Sublette and Jackson led their trapping parties west of the Rockies, the Americans had outnumbered the British in the Oregon country.

Jesse Applegate lies in a more or less neglected grave near the Pacific highway close to the Yoncalla home in Douglas county, beside his wife. The Bits man in his youth knew him well, with the rest of the Applegates; but he was too young then to realize what an important part he played in making this coast American—excepting the part of it in British Columbia—and in preventing the war that Bancroft says would have resulted, except for his vision and ability.

Lieutenant Peel was a tall, handsome, bronzed young man. He died in India, in command of the Shannon. Neither Park nor Peel was an officer of the American army. Better for him to go and die in those "noble modes of life," which the calm, self-possessed Tennyson yearned for?

Our religion has made a fetish of strict morality. The "ten commandments" with all their prohibitions have been set up as all-sufficient, especially if a little Christian charity be added. Lying, thieving, in chastity these have been the sins to be denounced. The puritan virtues have been glorified as the complete moral catalog for youth and maturity. And our New Year resolutions are usually designed to restore these old standards of personal virtue.

The self-development which stops with compliance with the ten commandments may be quite a garbled, stunted and stunted development. In fact the fellow who like a pharisee observes every jot and tittle of the decalog may be mean, suspicious, abusive, vindictive, unloved in the home and despised in business. His narrow adherence to a set code has dwarfed him. Better for him to go out and sin some to make himself more human and more lovable.

Character is more than obedience to "thou shalt not's." Its cultivation comes not through negatives but through positives. It may be frozen by committing a catechism or reciting a creed. There are other and broader virtues than those fundamental essentials which are embraced in the ten commandments. It was of them that Tennyson wrote when he hailed the happy bells to "ring in the nobler modes of life, with sweeter manners."

May we not set forth some imperative commandments which might give in this busy age a closer realization of those nobler modes of life of which the poet sang? Here are some suggestions: J. Master your time. This is a major command, and perhaps most violated. We are a race of slaves. The executive is a slave to his business, the laborer a slave

to his leisure. The one is absorbed so completely in his commercial enterprise that his finer nature suffers atrophy. The other may be too idle; his leisure hours of idleness to be squandered. Master your time.

2. Cultivate friendship. Not just meet many people and get acquainted with them. Select a congenial group and learn to know them, and to let them know you. Build a structure of friendships wherever you live with as much earnestness as you plan and build a house to dwell in. And courtesy is the gateway to friendship.

3. Use your imagination. See something to do today you have been overlooking for months without realizing it. Job yourself to keep awake mentally. The rat will get you if you don't watch out.

4. "Re-create" yourself physically and spiritually. A Sunday motor trip to the beach or the lake with a big picnic dinner? No. Maybe just going down on the river bank and watching the water for a spell; or a slow walk in the woods; or a not-too-tense round of golf. Real communion with nature.

Spiritual "re-creation." Going to church? Perhaps; but really learning to worship. Not going through the routine of a church service, but losing one's self in it so the toxins of spiritual fatigue are washed away in the music, the prayer and the praise of a worshipful service. As Wordsworth wrote, after telling how the shell at one's ear echoes its native sea: "Even such a shell the universe itself is to the ear of faith; and there are times

I don't not, when to you it doth impart Authentic tidings of invisible things; Of ebb and flow, and ever-during power; And central peace, subsisting at the heart Of endless agitation." Learn to worship.

"The year is dying in the night"; and each year dies again. We have not yet rung out the false, rung out the feud of rich and poor, rung out the want, the care, the sin, rung out false pride in place and blood, rung out the narrowing lust of gold. We have not yet rung in the true, rung in the common love of good, rung in the Christ that is to be, Tennyson's hope is not yet realized. But there can be no finer ideal for 1929 than to labor for the "nobler modes of life" in the individual and in the social group.

## Beware of Whooping Cough

### Dr. Copeland Warns Adults

**It is Not, as Many Believe, Solely a Children's Disease, Declares Authority, and for an Older Person It May Cause Serious Trouble.**

By **ROYAL S. COPELAND, M. D.**  
United States Senator from New York.  
Former Commissioner of Health, New York City.

**THIS** is the season when whooping cough makes its appearance. We are always disturbed when we hear the mere mention of an epidemic of anything. Almost every Winter, in every community, there will be a more or less serious invasion of the schools by this or some other disease.

Whooping cough is believed by some scientists to be due to a germ called the "bacillus pertussis." This big name has a dreadful sound, but, although the ailment is an uncomfortable one, it is not necessarily dangerous. This is true if the patient has the best of care both during the run of the disease and during convalescence.

It is natural to think of whooping cough as exclusively a disease of childhood. As a matter of fact some of the worst cases I ever saw were those in grown persons. For an older person it may be a very serious trouble.

Whooping cough begins like a cold, with a running nose and redness of the eyes. There is likely to be fever and a dry, hard cough.

It is essential that the patient rest in bed during the acute stage and that he have fresh air day and night. He should have the sunniest room in the house, and be separated from the rest of the family. This is important, because as everyone knows, the disease is contagious.

In a week or two the cough gets worse, and soon the peculiar deep prolonged intakes of air, with spasmodic and violent repetitions of the attacks. The child may feel as if he would die, indeed he may be very greatly frightened. Vomiting may follow the attack.

The patient is likely to lose flesh and be in a generally run-down condition.

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**Answers to Health Queries**

**BLONDE. Q.—**What should a girl 12½ feet, 4 inches tall weigh? What should a girl of 10, 4 feet 3 inches tall weigh? What should a girl of 8, 4 feet 1 inch tall weigh?

**A.—**They should weigh respectively: 120, 59 and 55 pounds.

**M. G. C. Q.—**What will correct constipation?

**A.—**How much should a girl aged 17, 5 feet 3 inches tall weigh?

**A.—**That simple well-cooked foods, including vegetables and fruits.

**B.—**She should weigh about 115 pounds.

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## Lay Sermons

**WITH SWEETER MANNERS**

"Ring in the nobler modes of life, with sweeter manners, purer laws."

Tennyson seems quaintly Victorian to ultra-moderns. Contrast the fluid melody of his poetry with the turgid, disturbing jargon sold in the poetry markets of today. Tennyson's simple faith in tested virtues and in the old mores is vastly different from the lacerating criticism of modern Menckens. Over half a century ago Tennyson invoked the ushering in of better days. Has his prayer been satisfied? Have the jubilant bells which year after year have welcomed the new year rung in those "nobler modes of life, with sweeter manners," which the calm, self-possessed Tennyson yearned for?

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## Editorial Comment

From Other Papers

### HIGH TAXES

One reason why taxes are high is the political pressure brought upon congressmen for pet projects. For instance, there are three hatching in Oregon that we can recall at the present writing and no doubt we can recall less than ten percent of them. The three, however, happen to be in the current news. One is an effort by Salem interests to get the government to help build a road across the Cascades from the state capital.

Another is a measure Senator Mcrary has been asked to introduce to provide a governmental expenditure of \$125,000 for a "Memorial Hall," or some such monument, to be erected at Champco, which seems to us to be a ridiculous piece of hokey.

Another is the effort of Portland interests to get the government to ease up on the price it has put on the present federal building site in Portland. The site has been appraised at \$1,750,000. The gold fish and fountain interests want Portland to be entirely in government to help. Portland has several blocks of park less than a quarter of a mile off the proposed aesthetic center. In less than three minutes, every soul in Portland could get to the tall timber on either side of town. Yet, the chiflon trimmings experts would take the city's most valuable building site and make it a refuge for gold fish and looters. What Portland is entirely in keeping with the hokum spreading uplift motto "In Portland We Do."—Corvallis Gazette-Times.

The University of North Carolina boxing team, Southern conference champions two years running, has four veterans in the lineup.

Four members of the Georgia Tech football team have joined the boxing squad.

## CLOUGH-TAYLOR COMPANY

**Funeral Directors**

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**Old Oregon's Yesterdays**

Town Talks from The Statesman Our Fathers Read

January 5, 1904

State life teaching diplomas were issued by State Superintendent Ackerman to Ethel May Fletcher of Salem, Mrs. John Irven Myers of Willamette university and a number of other persons who reside elsewhere in the state.

Thirty-nine school districts and four cities of Marion county have made special levies for taxes to be collected upon the 1904 assessment roll. The smallest rate per cent levied by a school district is that of Shaw, which is .00088 of a mill, and the highest that of North Howell, 17 mills. Cities which have made special levies are Jefferson, Salem, Silverton and Woodburn, Salem's rate being 11½ mills.

Growth of the public library is indicated in the fact that 1929 persons used it during the past month, with a daily attendance of 45 and 51 new members applying. Seven hundred and five new books were received during the month.

**SOME STARTLING SERMONS**  
U Can't Afford to Miss

at the  
Sane Scriptural Revival, First Evangelical Church  
Dec. 29 MEADE BROTHERS EVANGELISTS Jan. 19  
Subjects for this week—Jan. 5th-12th.

Sun. 5th: 7:30 p. m.,  
God's First Carpenter.  
Tues. 7th: 7:30 p. m.,  
How two preachers got out of jail.  
Wed. 8th: 7:30 p. m.,  
Must I confess my sins to be saved?  
Thurs. 9th: The Midnight of the soul.

Fri. 10th: (Birthday night) The miracle of twice born men.  
Sat. 11th: (Children's Program) Is there a personal devil?  
Sun. 11 a. m.: The Greatest Text in the Bible.  
Sun. 7:30 p. m.: The Biggest fool in Salem.

Hear Harold Meade Sing  
Chorus Choir Orchestra Special Music