

Capital Journal

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In California

California is not to be outdone by Oregon in making it easy for the security-holder to escape taxation, for while our legislature has proposed a referendum upon a 15 year moratorium against income and inheritance taxes, the California legislature has actually enacted and the governor signed a measure which provides that securities be assessed at 7 per cent of their valuation, instead of actual value.

This measure is known as the Breed-West bill, and provides that all notes, debentures, shares of capital stock, bonds, mortgages, deeds of trust based on property outside of California, and all solvent credits based upon property outside of or within the state shall be assessed to citizens of California at 7 per cent of the full cash value, instead of 100 per cent of the full cash value as the law formerly stood.

Under the new law a person who owns, for example, \$1,000 in stocks of a New York corporation or a \$1,000 mortgage on Iowa property and is a citizen of California will pay the prevailing county tax rate on only a \$70 valuation instead of a \$1,000 valuation as heretofore. The owner of a farm or home will however, still pay on a \$1,000 valuation for a \$1,000 investment, so that the law is anything but equitable, as it penalizes the real property owner.

Now comes the fundamental difference between California and Oregon. Instead of damming the new law as "soak-em" and "rob 'em" legislation, as Oregon papers do on any bills favorable to capital, Californians are busy spreading the good news to attract tax-dodging tourists, asserting that the new law "is a distinct and tremendous stride toward a more perfect tax system," and that California "is now in the forefront of the states in the adjustment of its tax laws so as to encourage thrift and investment."

The mere passage by the legislature of a proposal to abate inheritance and income taxes for a period of years ought to be worth millions of dollars in advertising to Oregon, whether ratified by the people or not. California would secure as much free publicity as Florida, but the only publicity Oregon attempts is damnation within the state for the authors of the proposal and the effort to keep settlers away by continually harping upon excessive taxation.

Oregon lacks, along with humor, the sixth sense of advertising, and over-looks her every opportunity.

Fruits of Volsteadism

Saturday night the home of a reputable law-abiding Portland citizen was illegally crashed into by a "moral squad" on signal from a "snitch" or "stool-pigeon," a youth objecting to forcible entry of his home by strange men was brutally assaulted by strong arm officers, and a fruitless search of the premises made for a still.

This is but one of countless incidents of the kind which can be numbered among the blessings of prohibition. The tactics used, the employment of ex-criminals and crooks to enforce the law by breaking the law, has the sanction both of Governor Pierce and Mayor Baker, and except in one or two instances, has had the tacit approval of the press. As most of the sufferers are poor or ignorant of their rights, the applause of fanatics, drowns the protest of the victims.

Public protest over the outrageous methods pursued by state dry commissioner Cleaver, though heartily supported by the governor, churches, and anti-saloon league, forced his decapitation, but Mayor Baker still sticks to his crowbar brigade that smashes property and persons on suspicion. There is a long list of outrages to its credit, but this is the first objection raised by the press of Portland, and then only because the victim was a newspaper employe. Says the Oregonian:

For the raid of Saturday night, there is no semblance of excuse. It does not lend itself to the false defense of class prejudice. A Christian, temperance household was violated. It was not by error of police officers engaged in law enforcement in the manner prescribed by statute. Its brutal and illegal process would have been brutal and illegal had there been actual violation of the dry law on the raided premises. As heretofore said, if these methods are essential to dry law enforcement, soon or late there will be no dry law. They are not essential. They are indefensible and disgraceful.

Nevertheless, we have the word of Governor Pierce, of Mayor Baker, of the Anti-Saloon League and of the various dry enforcement agencies, that just such tactics are necessary for dry law enforcement. We even have its advocates seriously proposing abolition of the Bill of Rights, and the courts daily curtailing inherent human rights in its behalf. They are "indefensible and disgraceful" but all a part of Volsteadism. The Oregonian has been its persistent champion, defender and apologist and should be the last to complain at the success of its propaganda.

Dennistoun Rolling In Luxury, Declares Counsel for Ex-wife

London, March 22.—Mrs. Dorothy Murrell Dennistoun had her last dealings with the jury today when Sir Ellis Home-Williams summed up her demand that her former husband, Colonel Ian Home Dennistoun repay sums she alleged she loaned him before their divorce and make some provision for her maintenance in the future.

Sir Ellis' argument, of which the keynote was his plea to "advise those remedy from the emotional atmosphere which has surrounded this case," was in sharp contrast with the summing up for the defense last Friday by Norman Hirschfeld, who characterized Mrs. Dennistoun as "heartless" and a "traitress." The action, Sir Ellis said, was a simple one, based on the specific sums the wife had advanced Colonel Dennistoun when he contended the defendant had made orally at the time of the Paris divorce in 1922.

Counsel contrasted Colonel Dennistoun's present circumstances with those of his former wife, who, the attorney said, had made many sacrifices to provide him with funds when he was down and out after his divorce.

"I hope I am not saying anything insulting to the colonel or to prejudice their minds," con-

tinued Sir Ellis, "when I say I can't understand the mentality of a man who with the thousands of pounds at his disposal and living in luxury in one of the finest mansions in London, doesn't want to pay those accounts."

Repudiating the defense's allegations of blackmail, Sir Ellis declared the word was merely a parol cry and that in fact the whole defense has been built with the purpose of frightening Mrs. Dennistoun out of court.

At this juncture, the Dewarer Countess of Carmarthen, who had been sitting with her husband at the solicitor's table, commented quietly but in a voice audible throughout the court room:

"It's a lie."

Disaster Confirmed

Peking, China, March 22.—(By Associated Press.)—Consular reports received here today confirm earlier reports received from Shanghai telling of the destruction of Taihu by fire and earthquake.

The town is located in western Yunnan province. No estimate was made of the damage, but no foreigners lost their lives in the disturbance which took place on March 16.

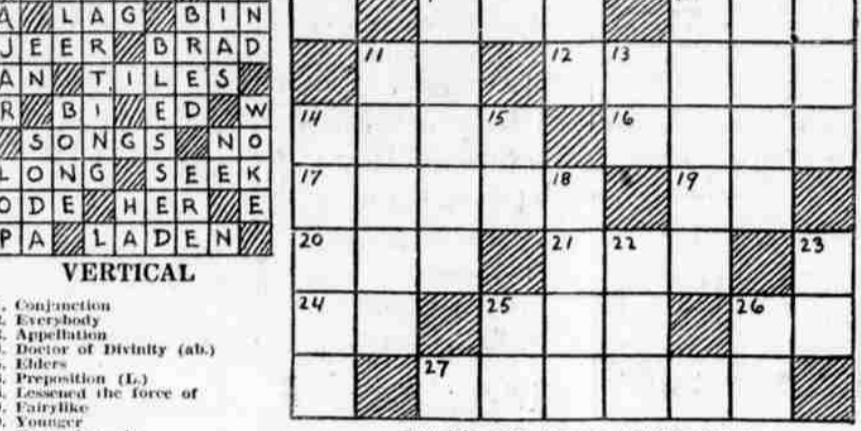
TODAY'S CROSS WORD PUZZLE

HORIZONTAL HOW TO SOLVE THE CROSS WORD PUZZLE

The way to solve the Cross Word Puzzle is to fill in the white squares of the diagram with the words which agree with the accompanying definitions. The definitions are numbered to correspond with the numbers on the diagram.

Any word defined in the text under "HORIZONTAL" will begin at its number, shown on the diagram, and will extend all the way across to the first black space to the right of that number. That is, the word must begin in the square that contains its identifying number, and extend as far as the white squares continue uninterruptedly.

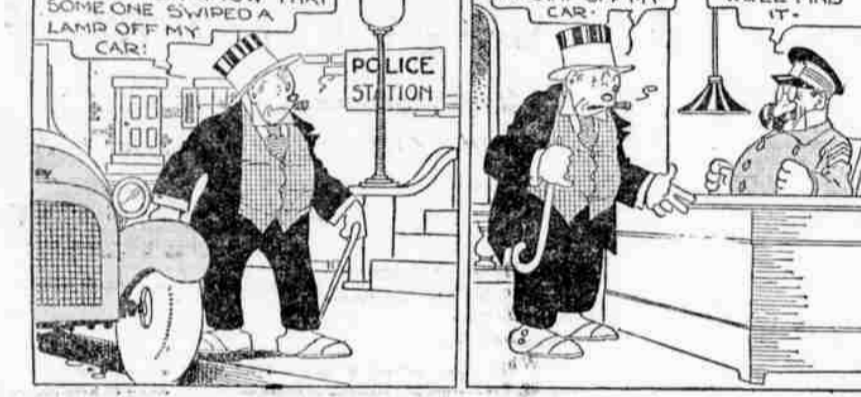
Any word defined under "VERTICAL" will also begin, in the white space that contains its number, but will extend downward as far as the white squares remain uninterrupted.



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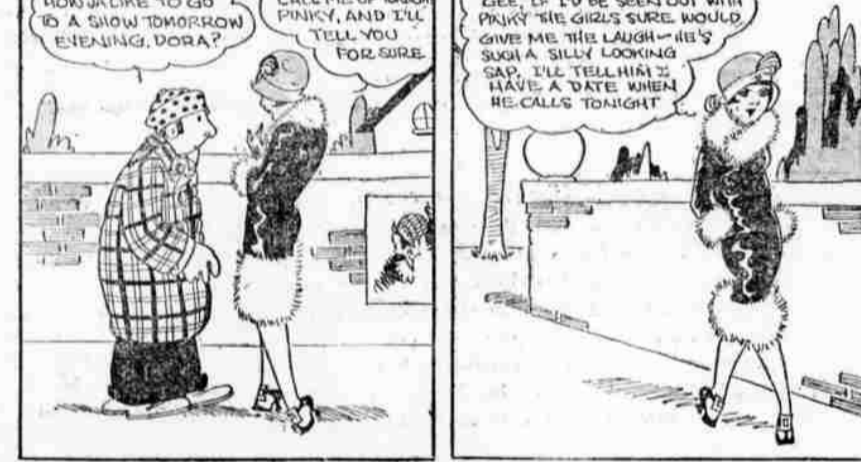
- 1. Conjunction
- 2. Everybody
- 3. Appellation
- 4. Doctor of Divinity (ab.)
- 5. Elders
- 6. Preposition (L.)
- 7. Lessened the force of
- 8. Fairylike
- 9. Younger
- 10. Exposed to air
- 11. Behold
- 12. Sadden
- 13. Toward
- 14. Middy
- 15. Yes
- 16. Upon
- 17. Bushel (ab.)
- 18. Island (ab.)

BRINGING UP FATHER



(Substituting for Barney Google, during Billy DeBeck's illness)

DUMB DORA



KRAZY KAT



MUTT AND JEFF



Men, Mothers and Maids

A Romantic Serial of Modern Life
By IDAH McGLONE GIBSON

A SUDDEN BLOW
"She told me about it as she came from our room. I have just phoned to the office for reservations and we are going home tomorrow."

Lillemay could not resist asking: "Do you live in Hollywood, Harold?"

"No," he answered seriously. "I live in Beverly Hills."

Because he was so gracious about it, Lillemay hated herself for the intimation in her question. "I am very glad, Harold, that we are going home. I never did care for New York. I want to see the sunshine and, yes, I want to smell the fog. I want to go in the hills, and more than all, I want to feel free, as though I had the whole world outdoors for my own."

Miss Norton, Mr. Marchmont, the breakfast and Mrs. Vail made their appearance at the same time.

"Lillemay," said her mother, "I have made an engagement with my attorney this morning. I want to get those deeds signed before we leave for home."

"Is there any great hurry? Why do we not wait until we arrive in Hollywood, mother?"

"I suggested that to Harold, but he said in things of this kind there should be no delay, and as I have an attorney here as well as at home, it can be done here just as well."

Lillemay felt the flood surge to her face. It called her inexpressible to think that to the man she had known only 24 hours she would owe her mother's gift of millions of dollars.

True to her recent resolve, however, she said nothing, and hastily swallowing her coffee she excused herself to make ready for the trip.

To Lillemay's surprise she found that it was Miss Norton, her mother and herself who were to go to the attorney's office for the conveyance of the property. Ovid pleaded last minute business concerning some oil leases and Harold said he wanted to consult his tailor.

The signing of the deeds took little time. As the three women left the office the newboys were calling: "Deathbed marriage of Geraldine Eames and Robert McLean in Paris!"

Lillemay stood still as she fumbled with her handbag. "Nannie, but a paper quickly," she implored.

Miss Norton had already done so and handed it to Lillemay as soon as they had entered the car.

The girl pushed it back into her companion's hands. "Read it, Nannie. I can't see."

"What is the matter, Miss Norton? What is the matter?" Mrs. Vail said as she put her arms about her daughter and pulled her to her breast. "She dying. Oh, you must do something, Lillemay is dying."

Miss Norton ordered the chauffeur to drive as quickly as possible to the hotel.

Unconsciously she took the limp form of Lillemay and pushing Mrs. Vail off the wide seat of the limousine laid the girl out on it.

"Oh, Miss Norton, what is the matter? I am sure she is dead. Look how pale she is."

Miss Norton had pulled open the girl's dress and her hand was already on her heart. "I think she

has only fainted," she said, as she reached for the smelling salts in the case at the side of the car.

"Oh, hurry, hurry," implored Mrs. Vail again of the chauffeur. "I am afraid my daughter will die before you get to the hotel."

By the time, however, the party arrived, Lillemay had recovered consciousness but she was not able to sit up.

Although Mrs. Vail was frantic she would not let her daughter be moved until Harold Kennedy had been sent for. He came quickly, very much surprised and exercised at the message which had been given him.

"Lillemay has fainted, Harold, Harold, carry her to her room."

Without asking questions, Kennedy started to take the girl out of the car. "Don't touch her yet. You must let someone help you. I have ordered a stretcher. Here it comes, now. The head of a person who has fainted should be on the same level as the feet." Miss Norton said.

Two men and the house physician appeared. Lillemay was tenderly laid upon the stretcher. She did not open her eyes; her body was limp.

"Is the girl dead?" asked one of the housemen.

"Hush," commanded the doctor. "Cannot you see she is breathing? She has only fainted."

When they had taken Lillemay to her suite the doctor would not allow her to be removed from the stretcher.

"She must be kept as quiet as possible," he said as he peremptorily ordered everyone but Miss Norton from the room.

(Continued Tomorrow)



By George McManus