

# BEAVER STATE HERALD

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**T**HE Herald recently had a little write up of the McNamara matter and related subjects. A certain local publication says: "He said that 'walking delegates' and leaders called the strikes, and they should not be allowed to do so. He evidently knows less about unions than a child knows about a submarine destroyer. No strikes are called by 'walking delegates,' or secretaries, or leaders.

"Where men are thoroughly organized there are no strikes whatever. When a strike or boycott is ordered it is only after careful consideration and the vote of the membership. The rank and file of the labor unions practiced the initiative, referendum and recall long before it was made a part of the Oregon system. It is practiced now."

This may all be true. We admit that we never belonged to such an organization. We have always felt that we could find a job, if desirable, and quit it when it was undesirable, without being dependent on any secretary, delegate, president or other boss. However, accepting the correction, we wonder if the various explosions, murders, and fires charged to certain labor leaders are the initiative or referendum products of the organizations those individuals have been manipulating?

**T**WO Portland investigators started out the other night to locate a policeman. After prowling around for four hours they found one at Sixth and Stark and in trying to congratulate him for his bravery in being out so late, and his devotion to duty, they inadvertently offered him a drink. But the officer was too honorable to accept even a compliment, took it as an attempt to bribe and hauled the pair to the police station. Evidently the Portland police are not all afraid of the dark, neither are they all willing that anyone shall impugn the honor of the department.

**B**ULLETIN III on Orchard Management is just off the Oregon Agricultural College Press. It is one of the best things that has ever been issued. Ninety-six pages of matter relating soil, selection of trees, laying out, ploughing, tillage, fertilizers, pruning, varieties for localities, budding and grafting, are the leading topics. The edition is limited to 20,000 copies and while they last a copy will be sent to any one interested in the subject, who may ask for one. Address Prof. C. I. Lewis, Corvallis, Ore.

January Everybody's has one of the most instructive articles that has come to our notice on "Dollar Diplomacy." It shows clearly how big interests are protected by the administration to the sacrifice of national honor and moral principles. One of the instances cover a Morgan deal in Central America where a loan of \$10,000,000 will necessitate the co-operation of the government in protection of the money barons during the life of the loan—forty years. The announcement that the United States is to take charge of the Customs Collections of Nicaragua to protect a \$10,000,000 loan seems to prove that the deal has been carried through, without the assent of Congress.

Industrial Womanhood is the title of a new pamphlet from the

pen of our townswoman, Mrs. O. R. Addition. It treats of the part woman is taking in the work of the country and appeals to the people for the right of suffrage.

Another holiday edition that commands attention is The Rural Spirit. This issue contains two full page illustrations of notable western live stock, and a number of excellent articles on farm and live stock matters.

It took seventy pages to hold all the good things. The Pacific Homestead had to tell in their Holiday number—pages filled with well written articles, cuts of the highest quality, and a fine line of advertising.

**O**f the many questions being discussed by Oregon citizens, single tax appears to be one of considerable moment. The Herald herewith presents the issue as viewed by W. S. U'Ren, an enthusiastic advocate of the issue, and The Pathfinder, a publication directly opposed thereto:

There is this difference between Henry George single tax and the County single tax measure to be voted on in Oregon in 1912: Oregon Single Taxers propose to exempt all labor and industry and all products and savings of all labor and industry from taxation. That is the exemption program for Oregon. Henry George single tax means not only the exemption of all labor and industry and all products and savings of labor and industry from taxation, but in addition it means taking by taxation all of the annual community-made value of land, which is in substance the yearly ground rent value of bare land.

Oregon Single Taxers propose to put only so much tax on the unimproved or community-made value of land as will raise the same amount of money as is now collected for state, county and local purposes. Our County single tax bill for 1912 proposes:

1. Exemptions—All business, labor, trades, occupations, professions and the right to conduct, work at or practice the same; all forms of personal property; all improvements on, in and under the land. No license or permits for the purpose of raising revenue, but all such licenses or permits to be issued at actual cost of issuing. This will not interfere with the police power of the state, county or city.

2. Taxes.—All taxes are to be levied on and collected from the assessed community-made values of lands (including city lots), water powers and other natural resources, and on and from the assessed values of public service corporation franchises and rights of way. But the proposed County law can not interfere with the State law for collecting license, corporation fees and inheritance taxes, and will not tax lots and lands used only for municipal, educational, literary, scientific, religious or charitable purposes, which are already exempt from taxation.

**What Are Community Value?**  
The Oregon & California Railway Company owns in Clackamas county 89,370 acres of unimproved land assessed in 1910 at \$1,105,555. That land is part of the Oregon & California land grant, which was given to the company by the government on the basis of \$2.50 an acre. It was assessed at \$12.35 an acre in 1910. That is an increase of \$9.85 an acre since the land was given to the company, and a total increase of \$881,130 for the 89,370 acres, which is a free gift to the corporation by the people of Clackamas county.

That land value was not created by the company, for it has put no labor INTO the land or ON the land. The value was created by the growth of population and industry. It is a value added to the land by the people of the whole community. So it is a community value and the value is growing every year in proportion as the population and industry of Clackamas county and Oregon are growing. That increased value every year is a free gift to the corporation.

In Clackamas county there are 265,742 acres of unimproved land, in tracts of from 160 acres up, assessed \$3,482,240 in 1910, and owned by 372 individuals and corporations. That is

an average of 714 acres for each owner and an average of \$9,385 of community land values to each owner. That community value was created by the people—not by the speculators who own the land. But those lands are held by speculators, who are waiting for more people and more industry to give them a greater value. Do the speculators earn that increased value by their labor?

Here are the figures showing the community value of the unimproved lots owned in the following named towns in Clackamas county by speculators in 1910:

Town	Number	Value
Oregon City	1,668	\$249,325
Oswego	2,395	144,050
Willamette	362	49,565
Milwaukie	477	33,075
Canby	317	26,110
Canemah	553	13,980
Gladstone	1,489	118,155
Oak Grove	341	76,850
Estacada	553	25,635

Total ..... 8,155 \$746,745

Those lots were not improved. There were no labor values on them. In the same towns there were 1,791 improved lots assessed \$799,515 in 1910, with improvements or labor values on them assessed \$779,680. Our proposed law, if it had been in force in 1910, would have exempted the \$779,680 of improvements, or labor values, and would have taxed the \$1,546,260 worth of lots. But no improvements and no goods, machinery, furniture or other personal property would have been taxed.

**What Are Labor Values?**

C. E. Spence, Master of the State Grange, has 70 acres of land near Carus. He had 30 acres improved in 1910, assessed \$1,350, or \$45 an acre. He had 40 acres unimproved, assessed \$800, or \$20 an acre. His improvements on his land were assessed \$450, and his livestock and other personal property was assessed \$600. So his total assessment in 1910 was \$3,200. But his Single Tax assessment would have been only \$1,400, because his \$1,800 of labor values would have been exempt.

What were his labor values? Clearings, fences, drains, fruit trees, houses, barns, implements, furniture, live stock are labor values. The difference between the value of his improved land per acre and the value per acre of his unimproved land represents his labor value IN land, and in 1910 that was \$25 an acre for his improved land, or a total of \$750. Besides, he had \$1,050 of labor values ON land. So his Single Tax exemptions in 1910 would have been \$1,800 and his Single Tax assessment in 1910 would have been \$1,400.

Brother Spence's taxes for 1910 were \$48. If the different values on which he was taxed had been itemized, his tax bill would have looked like this:

C. E. Spence, Taxes 1910	
Tax Rate, 15 mills.	
Labor value IN land	\$ 750 \$11.25
Labor value ON land	1050 15.75

Total tax on labor	\$27.00
Tax on Community value of land	\$21.00
Total, all taxes	\$48.00

How would his tax bill have looked if the Single Tax had been in operation in 1910? We will soon have the Single Tax rates for all of Clackamas County for 1910. The tax rate on Brother Spence's property for 1910 was 15 mills. We know that under the proposed Single Tax the rate would not have been more than 25 mills. At that rate, Brother Spence's Single Tax bill would have looked like this, if itemized:

C. E. Spence, Taxes 1910.	
Tax Rate, 25 mills.	
Labor value IN land	Exempt
Labor value ON land	Exempt

Tax on labor	Nothing
Tax on Community value of land	\$35.00

So, even if the Single Tax rate would have been as high as 25 mills he would have saved \$13.

We shall know soon what the Single Tax rates would have been in every district in Clackamas county for 1910, because we are having a "Single Tax Assessment and Tax Roll" for the whole county made for that year. It will show how much was paid by each taxpayer, and what his tax would have been under Single Tax, so as to raise the same amount of money that was raised in the county for all purposes for 1910. That tax roll will be published and the books will be open for inspection.

**Corporations and Water Powers.**

A Single Tax assessment of the franchise and right of way values of the public service corporations doing business in Clackamas county has been made. For the nine big corporations doing business in the county in 1910, the State Tax Commission fixed the assessment at \$2,989,963, while the Single Tax assessment is \$2,943,329, after exempting all the improvements and personal property of the corporations. So, with the higher tax rate, the corporations

would have paid several thousand dollars more under the Single Tax than they paid under the general property tax for 1910.

In making our Single Tax assessment we have found that the water power claimed, used and sold by the Portland Railway, Light and Power Company in Clackamas county in 1910 had a capital value of \$7,626,707, but it was not assessed by the State Tax Commission and not a cent of tax was paid on it. The State Tax Commission believes there is no law for assessing and taxing that water power.

Our Single Tax bill proposes to tax that valuable water power, because its value is a community value, not a labor value. Our bill proposes to exempt the improvements and personal property of the company, because they are labor values. But even with the water power exempt, the company would have paid more taxes for 1910 under the Single Tax than it paid under the general property tax.

This is a moral question as well as a pocketbook question. When we tax any man's labor or product or savings, we take from him something that belongs to him. Is it right to do that? If we tax a man in that way, we prevent him from getting the full product of his labor. We believe every man is entitled to the full product of his labor.

But if we tax only the community value of land, we take for our public purposes nothing except what all the people create; we do not take from the producer anything he produces. If we do not tax the community value of land, and nothing else, we permit a few to take the enormous community values that belong to all the people. Is it right to do that?

(THE OTHER VIEW.)

The single-tax theory is one got up with the same old idea of shifting the burden of taxes from the consumer and user to someone else, some mythical party who does not exist. All attempts of this sort in the past have failed, for it is a proverb that death and taxes are two things in this world that cannot be evaded. No matter in what sugar-coated or disguised form you pay it, you still pay your share of taxes. Brazil puts restrictions on coffee, and the tax follows the coffee wherever it goes, to the uttermost parts of the earth. When you drink your morning cup of coffee, there is right where you pay your share of the tax pro rata. When New York state passes a law taxing mortgages, with the view of reaching the lenders of money, the tax follows the mortgage and the debtor is the one who finally pays for it. A landlord owns a house and lot and has to pay taxes on the assessed value of both, but it is the man that rents the house who finally foots the bill for the taxes and everything else. "He who breaks, pays," is an old and wise maxim, and he who has the use of a thing should and does settle for it. Why should not the luxuries be taxed? Why should not the people who drink wine, smoke fine cigars, wear diamonds, ride in costly autos, live in palatial residences, etc., pay something for the privilege? They receive the protection of the government for all their property, and why should they not pay a little to help support the government? Many very rich people own no land at all, while many other people are "land poor." Why should a capitalist escape taxation just because his wealth is in the form of stocks and bond, and notes? One man saves his money and buys a few acres of land, while another also saves and invests in a motorboat, say. Why should the land pay a tax and the motorboat none? It is not true, as the single-taxers claim, that "the rich are growing richer and the poor poorer," or that wages are forced down as land values go up. The very contrary is true, as any man of common sense can satisfy himself by his own observation. Land values have risen greatly in this country in the last century, and wages with them. It is true to a certain extent, as Henry George declared, that "land values are made by population." All Manhattan island was bought once for \$24, and recently a single lot on Broadway has sold for about 9000 a square foot. Quantities of land can be had within 50 miles of the national capital for only a dollar or two an acre. But this is no reason why this cheap land, which no one wants, should be taxed on the same basis as New York city property which is in great demand. It matters very little where we lay taxes, as the consumer pays the tax anyway. He could not escape this economic law even if we adopted the single tax. The shiftless, lazy man will be the same no matter what the system of taxation is. Poverty can't be abolished by legislation. The single-tax system has been tried in a number of places and yet those places are not more prosperous than communities having the present system. There is no talisman to ward off taxation. The people have to pay the taxes anyway and it makes no difference which pocket they pay the money out of.—The Pathfinder.

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EXECUTORS' NOTICE

In the County Court of the State of Oregon, for Multnomah County.

In the matter of the Estate of W. H. H. Brady, Deceased.

Notice is hereby given that the undersigned, J. J. Johnson, has been appointed by the above entitled Court administrator of the estate of W. H. H. Brady, deceased, and has qualified as such. All persons having claims against said estate are hereby notified to present the same, verified as required by law to said administrator at his office, 314 Spalding building, Portland, Oregon, within six months from the date of first publication hereof.

Dated and first published December 7, 1911.  
J. J. Johnson,  
Administrator of the Estate of  
W. H. H. Brady, Deceased.  
J. J. Johnson, Attorney,  
314 Spalding Bldg.

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