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BASIC TRUTHS ABOUT TAXATION

An old saying couples death and taxes as two things from which there is no escape. Death is our debt to nature and taxes are our debt for the privilege of being governed.

Death comes only once and unlike taxes does not repeat the performance with increasing terrors. The tax collectors are like undertakers, running a constantly increasing bill. Shifting the burden on someone else has been a popular game to camouflage the issue. Tax questions offer the politician one of the most fertile fields of quackery and demagoguery. It was found in Wisconsin that railroads were taxed 20 per cent of their earnings. In the same state and in the same year, manufacturing concerns were taxed three per cent. Both added the tax to the cost of the service they rendered to the people of Wisconsin. It is explained that 3 per cent of \$100 valuation is no more than one per cent of \$300 valuation. But it does not stop there. When the valuation is raised the three per cent goes right on. In 1917 Federal taxes on corporations were two billion more than in 1915. But the net income of these corporations, after paying two billions more tax, was the same. Taxes are either handed on to the consumer or they are taken out of the surplus fund. The bigger the taxes the smaller the surplus and savings left in the hands of the people. Taxes should be levied with some intelligent rule as to the ability of the citizen to pay. But taxation that eats up all the surplus of individuals or corporations is slow suicide. The first thing to do about taxes is to reduce them and then plenty will remain and will increase. Taxes are like weed seed—they spring up and multiply from scattering the tax money about.

PUBLIC AT LAST RECOGNIZED

Even the most severe critics of the Interstate Commerce Commission will approve its recent ruling that insures a low rate for the shipment of sur-

plus war materials destined to build good roads. Good roads are the arteries through which the nation's wealth must travel.

The issue was raised by the shipment of material by the Bureau of Public Roads, in the United States Department of Agriculture, to state Highways departments.

The material was shipped as "contractor's" equipment, thereby giving it the advantage of a low rate. The railroads objected. They wanted the states to pay "less-than-carload rates" on various items in such shipments even when the aggregate filled the car. The contention of the bureau was that since none of the material is new, and that as it is all intended for use in road construction it should have the low rate allowed for contractor's equipment.

The Commission upheld this contention and as a result, one shipment alone from Schenectady, N. Y., to Boise, Idaho, saved \$720 to the State and consequently to the taxpayers. It would seem that this is not a particularly happy time for the railroads to make a fight against public interest. There is no reason why the low rate should not prevail and every reason why it should.

True, improved roads and the development of the auto truck mean a reduction in the railroad short haul, but that is a natural development, and the time has gone by when it is considered wise to smash machinery because it speeds up production.

PROHIBITION THE MAIN ISSUE

Prohibition will be a dominant issue in not fewer than 30 state this fall, and results will be watched with more than usual interest.

The wets contend they are certain of victory, while the dries openly state that if no other force kills the hope for "light wines and beers" it will die at the hands of the bootleggers who are making too much money under their present system to permit

Newest Frock



A combined kintana and circular bell sleeve, trimmed in distinctive design with white embroidery, features this new fall frock of merocane crepe. A roll collar which opens into a V-neck and the broad end sash are also embroidered. The length—well it's back.

the traffic to become legalized.

New York and New Jersey are all "hot up" over the issue, which also will be paramount in all the New England states and in Missouri. Pennsylvania will face the question, as will Maryland, Delaware, West Virginia, Virginia, Kentucky, Tennessee, Colorado, Ohio, Wisconsin, Washington, Nebraska, Michigan, California, Oregon, Utah, Louisiana, Texas, Oklahoma and Florida.

Pennsylvania wets pretend they are sure of victory, but the recent sweep of the Progressive Pinchot points the other way. It would be difficult to predict the outcome in many of the states, but it is to be hoped that what ever be the verdict it will result in an obedience to law. A decided dry victory will most emphatically express the will of the people, and unless the bedrock of American government is to be dynamited the sooner the expressed will of the people is obeyed the better. And it will not hurt if Uncle Sam himself leads the way on the one or two of the seven seas he is now managing to navigate.



Punchettes

When you face the world and try to do something for the benefit of mankind, you are confronted with various problems. How to solve them, how to eradicate the evils, and how to succeed in the work of general betterment is, of course, a great task. The following problems if solved, would bring America peace, happiness, and prosperity. Let us solve them.

SOME PROBLEMS

FIRST—Apathy. America's people love good humor. Feed them well and permit them to sleep and they will laugh through any storm and ride through any disaster. Immediately after the disasters of life have apparently passed, however, they settle down into a state of apathy. That condition is today settling upon us.

During the war, we preached preparation, watchfulness, and the curbing of all radical forces. When peace was announced, we settled back into the habit of eating, sleeping, and laughing. The "red" forces didn't sleep; the powers antagonistic to good government



didn't sleep. Apathy is the enemy of preparation. America has never been ready for any war, and unless we cure apathy, we will never be ready for any battle. Every boy in America should have at least three months of military training; every young man in America should take advantage of the Citizen's Training Camp every summer.

SECOND—Broken family altars. Ninety-three per cent of the homes of America are without family altars, and ninety-nine per cent of the homes of the world are without family altars. You cannot rear a family in an un-Godly atmosphere and give to the world virtuous sons and daughters. Millions of our peo-

ple have passed through the infamous divorce courts because the family altar was not in the home to check the march toward domestic destruction.

THIRD—Sabbath desecration. Men cannot ignore the law of God which commands every man to stand still and rest on the first day of the week. The Sabbath desecration which is on the increase in this country is largely responsible for the confusion, the chaos, and the anarchy that is rampant in this land. Bring men back to the observance of the Holy Sabbath.

FOURTH—Neglected spiritual duties. It is the duty of every man to be in his church pew every Sunday morning, to give his child a spiritual education, to set before his family a spiritual example and to give some of his time to the spiritual work of the church. Men are neglecting their churches; they are forgetting their spiritual duties; they are omitting to pay their obligations to God.

America was intended to be a land of Christian people. You can't be Christian and neglect your spiritual obligations.

poem
by **UNCLE JOHN**

In summer evenin's, calm an' still, we used to hear the whippoorwill send forth his plaintive note; we heard the twitter of the frog—the baying of the old coon-dawg;—the gruntin' of the shot. . . . The glory of the summer night, when cricket's chirp an' squeezer's bite, lent spirit to the hour,—delightful in its warp an' woof, the rain-drops on the clapboard roof, grew dreamers full of power. . . . But now, alas! The modern way commences when we hit the hay, an' scorns the midnight bell. . . . We hear the squawks from Timbuctoo—the dismal groans from Waterloo,—the frenzied shrieks from hell! We gather in all noise that's made,—the devilish rot of every grade—broadcast through the air. . . . We tune our dingus up at night, and ketch the hymns of hate an' spite, that's let off—everywhere! I used to use a poultice hot, for all the inward pains I got—to draw 'em to the skin,—but I ain't got no keen desire fer rigs that draw without no wire, an' fetch hysterics in!

For your Uncle John.



HALF of us don't begin to think before we're thirty-five. We just think we think. When we get to forty we're still fools, but some of us know it. We have a right to expect twenty-three years of life. At forty-five we may expect to live twenty years, at fifty we can look forward to sixteen years and at fifty-five, thirteen years and the bell will ring if it don't ring before. Fancy a fellow having thirteen years to live taking time faith fishing. He sleeps half the time. That cuts him down to six and a half years. Chop out holidays, Sundays, time for three a day and he's just got time to start what he hopes to finish. Come to think of it, some of us had better quit picking on the other fellow and get busy.

WHY BOARDMAN?

Because the

Climate is Good,

People are

Sociable
Intelligent
Enterprising

Town is New and Growing

Location Well Chosen

Half way between The Dalles and Pendleton
On O-W Railroad
On Columbia River

Soil Will Raise Anything

Water for Irrigation from West Extension of Umatilla Project

McKay Creek Dam

Will be built, assuring more acreage under water.

Boardman is a New Town But Not a Boom Town

Write Secretary of Commercial Club