

Tax Relief Commission Submits Ten Proposals

The State Property Tax Relief Commission has agreed upon ten major recommendations to the legislature for the purpose of equalizing the tax load and to relieve taxation on tangible property. The program deals with the problems of both state and local taxation and provides for equalization through a plan of centralized control of assessment under the state tax commission. This proposal would encourage the equalization of property values with counties.

Banks would be taxed under the fourth method prescribed by the federal law for the taxation of national banks, following the plan recommended in California for an excise tax of probably four per cent on net income. Coming under this tax would be competing moneyed capital administered by financial corporations and all business corporations, including mercantile and manufacturing concerns. Against this excise tax would be an offset for taxes paid on personal property up to 90 per cent of the amount.

The personal property of national banks cannot be taxed under the federal statutes, so the offset would benefit other corporations which must be brought under the tax scheme to validate it. It is calculated that the excise tax will replace to some extent the loss of \$650,000 annually in the taxes which have been collected from banks under a capital stock tax, but no longer collectible under federal court decisions.

The commission has recommended a personal income tax in order to reach those doing business as individuals and in partnerships. While the details of this tax have not yet been agreed upon, the principal of an offset for taxes paid on tangible property has been established, leaving the rates, exemptions and offsets, to be determined after hearings. It is expected that a personal income tax with moderate rates and with a property tax offset will decrease taxes on real property at least \$1,000,000.

In order to reduce taxes on tangible property still further, the repeal of the millage taxes for market roads and for elementary schools. Recognizing, however, the demand for these revenues, it has been suggested that indirect taxes, such as tax on gasoline and luxury taxes be substituted for the taxes on property. It is possible for local units, such as counties and districts to levy taxes without restriction for the maintenance of schools and the construction of market roads.

The general principle of consolidation of state functions has been recommended. It is proposed that all of the territory in each county outside of cities be placed in a single road district, and that the law creating super road districts be repealed. The commission would compel county courts to use the 25 per cent refund from motor vehicle licenses for the

reduction of county road bonds and interest thereon.

Approval of the principle of commissioner-manager government for counties has been given by the commission, leaving the matter to the legislature to submit to the people a constitutional amendment which would be optional as to application by the vote of the counties themselves.

Recommendations is made of some control of local bond issues. The proposal of public hearings in advance of the election is suggested, along with a limitation of one-third of the assessed valuation in overlapping territories. It is proposed that the laws relating to state and local budgets have more teeth in them and that accounting practices be standardized. A system of forest taxation to encourage reforestation is recommended. For the purpose of obtaining revenues from federal forest lands, legislation by congress is recommended.

This is the substance of the program of the Property Tax Relief Commission so far as its major recommendations are concerned.

The bill drafting committee will bring these suggestions to the legislature in concrete form. Their adoption will reduce taxes on real estate and improvements and will give the state a better tax system than that under which it is now operating, the commission believes.

CZAR WAS WORLD'S MOST MODEST CHARACTER

Czar Paul the First of Russia—the world's most modest man!

Judged by his orders when he appeared in the public streets, Paul might deserve this title, for every man, woman and child was driven from the thoroughfare by armed soldiers before the carriage or sleigh of the monarch made its appearance.

Death was the penalty to those who dared even to peep from the windows when the little Father went by. Many an innocent baby, straying beyond its mother's call, was shot or speared by the savage Cossack body guard of the Czar.

The dreadful brutality of life under this tyrant is shown with dramatic realism in Emil Jannings' latest picture for Paramount, "The Patriot," which will be the feature at the Liberty Theatre, Estacada, Sunday and Monday, January 5 and 6.

With Jannings himself playing the role of the Czar, supported by such players as Florence Vidor, Lewis Stone and others, "The Patriot" brings to the screen a story of such power and dramatic sweep that critics have hailed it as a historic cameo of more than ordinary significance. In fidelity to detail, accuracy and characterization, it might well be preserved for future generations to study as a means of arriving at a thorough understanding of an interesting period of Russian history.

"The Patriot" was adapted to the screen by Hans Kraly from the play by Alfred Neumann which recently proved a sensation in European theatres and in New York.

ESTACADA LOCALS

Douglass Johnson finally took the flu and was confined to his home for several days last week.

Miss Maude Sherman, primary teacher in the Estacada schools, made herself a fine Christmas present when she purchased a radio set.

Mrs. Mae Reed's brother, Mr. Oakley of Newburg, visited the Reed home for a few days last week.

Richard Hayman of Portland visited his parents in Estacada Saturday.

Mr. and Mrs. John Githens are driving a new Model A Ford four-door sedan, recently purchased from the Bob Cooke Motor company.

HERE AND THERE

Sixteen-year-old Marie Dravier of Nantes, France, married Henri Gaveuse, a banker, 76 years old.

After a run of four blocks, Mrs. L. H. Foster of Chicago, overtook and seized a burglar who had fled from her home.

Agnes Birnes, aged 21 of Boston, was arrested for stealing her grandmother's money for a sweetheart.

John L. Norman, 72, of Seattle, lived with his wife 40 years, but when she left the dishes unwashed for 30 days, he filed suit for divorce.

Alan Fairsham, a Scot 7 feet tall, had to be provided with two beds in a New York hotel before he could sleep.

Policeman Walter Potter of Dublin, was sent to prison for stealing a safe containing \$7000.

Robert C. Herron of Milwaukee bequeathed an annuity of \$5000 to his cook, Annie Benjamin.

Asked in court if she had proof of her husband's means, Mrs. J. C. Cowin of Chicago replied: "Yes, he's always playing poker and always losing."

James Pearson of San Francisco cut off the ear of a 16-year-old boy he caught stealing bacon.

After being fined for driving an automobile without a license, Dr. John Gullen of St. Louis left court to get married.

WANT A DIVORCE? LEARN HOW IT'S DONE! SEE "ON TO RENO"

Reno! Reno! On to Reno! Marital complications are still prevalent in many of the larger cities throughout the United States. And one word in the vocabulary of everyone anticipating freedom which stands pre-eminently, is Reno.

Few have heard of the famous Washoe county courthouse where the gods of divorce average three couples a day who seek to have their bonds of wedlock shattered.

Research on "On to Reno," Marie Prevost's new comedy, revealed many interesting facts with regard to Reno and the functions of that city. The Pacific Coast News service has also unearthed some startling information in articles published in Los Angeles.

Three months residence in Reno is the first requisite for the prospective divorcee. And the cost—well that depends. If you are wealthy and in haste for action, peel off many yellow backs of generous proportions. Enough to make it look like \$18000 or \$20000 and all will be hotsy-totsy.

If, on the other hand, your means are limited, this list of "average cost" of \$60 a month rent, food, etc., \$270, clothing, transportation, etc., \$200; reporter's fee, \$10; summons, \$5; filing fee, \$10; attorney, \$250; entertainment, \$125. A total of approximately \$1050.

There's price cutting too, among certain divorce lawyers—not sanctioned by the bar association of course, but price cutting, nevertheless.

There are more than eighty divorce lawyers in Reno, research reveals, and apartment houses and elaborate hotels have been built in close proximity to the courthouse.

In "On to Reno," which will be on view at the Liberty, Estacada, Wednesday, January 9, Marie Prevost, the star, is the wife of a struggling chap who finds it difficult to meet expenses. She accepts an offer to go to Reno to establish a residence for another woman who is seeking a divorce. This brings about complications of the most amusing description all of which have been excellently handled by James Cruze, director.

Cullen Landis plays opposite the star and others in the cast include Ethel Wales, Ned Sparks, and Jane Keckley. The comedy is said to be a fit antidote to the blues.

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- SERV-US MARSHMALLOWS; 10 oz. Tin 25¢
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TIME SCHEDULE—PORTLAND-ESTACADA STAGES

Station	Time of Departure		Monday	Sunday
Lv. Portland	10:00 a. m.	2:00 p. m.	6:20 p. m.	11:00 p. m.
Lv. Clackamas	10:35 a. m.	2:35 p. m.	6:55 p. m.	11:35 p. m.
Lv. Carver	10:50 a. m.	2:50 p. m.	7:05 p. m.	11:50 p. m.
Lv. Barton	11:05 a. m.	3:05 p. m.	7:25 p. m.	12:05 a. m.
Lv. Eagle Creek	11:15 a. m.	3:15 p. m.	7:35 p. m.	12:15 a. m.
Lv. Cedar Brook	11:18 a. m.	3:18 p. m.	7:38 p. m.	12:18 a. m.
Ar. Estacada	11:30 a. m.	3:30 p. m.	7:50 p. m.	12:30 a. m.

Station	Time of Departure		Saturday	Sunday
Lv. Estacada	*6:15 a. m.	8:30 a. m.	4:30 p. m.	7:00 p. m.
Lv. Eagle Cr.	6:30 a. m.	8:45 a. m.	4:45 p. m.	7:15 p. m.
Lv. Barton	6:35 a. m.	8:55 a. m.	4:55 p. m.	7:25 p. m.
Lv. Carver	6:50 a. m.	9:10 a. m.	5:10 p. m.	7:35 p. m.
Lv. Clack'mas	7:00 a. m.	9:20 a. m.	5:20 p. m.	7:45 p. m.
Ar. Portland	7:35 a. m.	9:55 a. m.	6:00 p. m.	8:30 p. m.

* Daily Except Sunday. † Sunday Only. ‡ Saturday Only.

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