

# The Sentinel

A GOOD PAPER IN A GOOD TOWN  
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## RECOMMEND TAX MEASURES

The State Property Tax Relief Commission, appointed by the last legislature to make suggestions for tax equalization and relief, 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 within 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, 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 principle of an offset for taxes paid on tangible property has been established. Leaving the rates, exemptions and offsets to be determined after hearing. 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 commission has recommended 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 a 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 restrictions 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 commission-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.

Recommendation is made of some control of local bond issues. The proposal for 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 EARTH HAS TIDES

Possible existence of a constant tide in the earth's crust caused by the moon, similar on a smaller scale to the sea's lunar-activated tides, is a theory advanced by Dr. Harlan T. Stetson, assistant professor of astronomy at Harvard University, as the result of nine months of research into the moon's effects.

The research started, Dr. Stetson said, in seeking a reason why the latitude of a definite point on the globe, measured from the equator, should vary widely when taken at different times. It is now established beyond reasonable doubt, Dr. Stetson asserts, that this variation is caused by the moon.

The exact means by which the moon causes this variation is as yet uncertain, Dr. Stetson states. The existence of an earth tide is one possibility. Another theory is that of a moon-caused tide in the earth's atmosphere, which would seemingly change the position of the stars from which measurement is made.

Still another concerns a shift in the earth's instantaneous axis of rotation, automatically shifting the earth's equator. Perhaps, Dr. Stetson summed up, the variation is caused by a combination of all three rather than any one alone, as all have enough basis of fact to warrant mention.

"Few people realize," Dr. Stetson said, "that by measuring from the stars, a point 1000 miles away from the equator may be found within a foot of accuracy. By looking at the stars I could tell which side of the room I was on."

"For many years it has been known that if the position of Boston, for instance, was taken in the morning and again at night, the two figures would not be the same. Why? No one has known, except that there is a small seasonal variation, probably caused by added ice and snow on one side of the globe."

Working in the Harvard Astronomical Laboratory on Jarvis Street, Cambridge, with the assistance of Miss Margaret Olmstead, a graduate student at Radcliffe, Dr. Stetson calculated through thousands of United States naval observatory latitude observations, taking into account the moon's position in each.

Finally came the confirmation that this change in latitude is not only a daily proposition by a systematic one. Dr. Stetson exhibited a plotted line showing this diurnal rise and fall of latitude directly dependent upon the moon's rising and setting. Although involving much not-easily-understood technical explanation, it was indicated that the final results may bring radical changes into the fields of geology and geophysics as well as astronomy.

While reluctant to comment upon the situation until further research is made, Dr. Stetson said that it might be possible to link up the chronological occurrences of earthquakes with this discovery. If lunar action actually does cause a tide in the earth's crust, he said, study may show that earth disturbances occur most frequently when the earth's surface is stretched to its fullest point, or its high tide. Establishment of this fact, he concluded, might well cause a rearrangement of geological theory.—Christian Science Monitor.

## R. A. Easton's Weekly Letter

It did our souls good to learn that the thieves, robbers and murderers who tried to hold up the First National Bank of Coquille met officers of the bank who did not "stick 'em up" and that the sheriff's office and the citizens of Coquille gave the robbers the surprise of their lives to the extent that one robber is dead and the other robber where he will have time to think on the ways of the transgressor. The beauty of it is no one else got hurt.

We are truly thankful that our siege of flu seems to be about over. But neither of us is in the condition for a footrace.

Some think it is "superstition" to know that dry, cold, frosty weather in western Oregon, where the natural course of the climate is moist, warm and balmy, is an unhealthy climatic condition. It may be "superstition." But there is no superstition about it for the doctors and the undertakers for they can measure it in terms of cold cash. The fall of '80, if I remember correctly, I was in Portland and it was cold and dry and the doctors, the undertakers and the gravediggers did a flourishing business then as well as here in Ashland in the A. D. 1928. You ask me why and I don't know, any more than I know why holding your face close to a red hot stove produces the same sensation on your cheek bones as when riding a horse at a gallop when the mercury stands 30 below zero. Your action in those two cases is the same. You get yourself away from the stove and you bring your horse to a walk.

The American Magazine asked for letters on what would you do if you had leisure and money." The three

prize winners were published in January number. My letter was not a prize winner but I give the Sentinel readers a chance to know what I would do if I had leisure and money. I would do the same as I am doing now only more so. I would pay taxes toward supporting schools and libraries, the building and repair of roads and streets, for the maintenance of parks, for the improvement of rivers and harbors, for all those things which go into upbuilding of government and country by righteous law.

The more productive leisure I possessed and the more money to support that leisure would mean to me the putting more into life and thereby acquiring more of the spiritual intangibles of life. With money I would do more to help carry on the work of the churches and independent schools and colleges. My interest in the Boy Scouts, the Campfire Girls, and Girl Scouts would be enlarged. The Y. M. C. A., the Y. W. C. A., the Red Cross and Tuberculosis Associations would not be forgotten.

I would like to see the country church and the country doctor restored to their places of ministry and influence in the land. I would carry on a fight against the destruction of the "Little Red School House" and the quenching of the home fires.

In a small way we are aiders and abettors to some of these things. And in all of these I have a builder's interest. With more money I would be able to give more and thereby do more. These things mentioned go out beyond myself.

As to the things which touch me personally which I would do with leisure and money: I know a ranch in a setting of natural beauty. With leisure and money, I would retain the beauty and enlarge and improve the fields and purebred cattle and sheep would graze therein. And that place again would be a rendezvous for friends. More books, papers and magazines would be on the table and music to strengthen the soul would not be lacking. Eight years ago my wife and I had our honeymoon trip after more than a third of a century. With leisure and money we would have another trip. I would also satisfy one of the desires of my life to make a lecture tour throughout the country and I would give my lectures, "Ideals and Why?" without money and without price. R. A. Easton.

## 1,000 Family Increase Yearly

Reports are often printed showing that Oregon is receiving many new settlers and according to W. G. Ebe, Manager, State Chamber of Commerce, the average citizen in this state would like to know if Oregon is really profiting by the additions of these new folks and what actually happens when the new settlers purchase property here.

Records compiled by state and national authorities show that Oregon has a farm population of approximately 60,000 families. The State Agricultural College figures show that Oregon's farm families are increasing at the rate of about 1,000 families each year.

## Good Crop Yields

A. Christianson, of Baker county, reports having harvested this season 700 bags of onions from 1 3-4 acres of ground. Guy Hewitt, of Independence, took about eight tons of hay from 1 3-4 acres of alfalfa. Ernest Douglas raised 700 bushels of well-matured corn of Bloody Butcher and Golden Dent varieties on nine acres of ground on Grand Island in the Willamette river. And this was only an average good year at that.

Call Farr & Elwood for transfer and fuel.

Mr.  
**Wise Radio Owner**  
 SAYS:

"I am going to start the New Year right and have my radio tubes tested today by an expert," that's my New Year's resolution.

Yes sir, I want to know I am getting the most out of my set and I do know that one weak tube will spoil reception and eventually ruin the other tubes.

Today, before I forget it, I am going to take my tubes to

**Fred's Radio Shop**

and have them checked. Fred knows when they're right because he has a complete tube-testing outfit to test them with.

## All Do Not Wash Dishes

They don't all wash dishes. Joe College is becoming more versatile each year in earning his way from rook to senior is the opinion of Mrs. Lulu Howard, employment secretary with the Oregon State college Y. M. C. A.

College statistics for a number of years show that approximately 51 per cent of the men and 20 per cent of the women are entirely self-supporting. In addition, 39 per cent more of the entire student body are partly so. The methods used by these aspiring students during the college year to supplement their summer savings are both varied and odd.

George Hartley, 16-year-old freshman from Portland, who says he will not be satisfied until he finishes his undergraduate work and then goes on for a doctor's degree in law, works in a Corvallis barber shop in his spare hours and then plays the drums in a campus orchestra on week-end night.

James B. and Robert Brown brought a pair of cows with them to college and started producing and selling certified milk. At the start they performed all the duties from milkmaid to business solicitors, but their dairy has expanded to such an extent that they now hire extra student help.

As representative of a shoe company, Sterling Behnke, another Port-

land student, carries his sample case around to the various fraternities and halls, taking orders for collegiate footwear. Fraternity men are naturally hospitable, he finds, so he accumulates a free meal in addition to the business. From these two sources of income Behnke is making his entire college expenses.

And so it goes. One student runs a popcorn stand. Another takes orders for a local photographer, others sell clothing, operate home photo finishing shops, or do a bit of tutoring on the side.

They don't all wash dishes!

## O. S. C. Short Courses in Jan.

Detailed plans are now complete for the opening of three special agricultural short courses scheduled to begin in January at the Oregon State college at Corvallis. Descriptive folders on these may be obtained by addressing the school of agriculture there.

The first course to open is a power farming conference and school from January 11 to 23, conducted by the department of agricultural engineering under Professor W. J. Gilmore, head of the department. From January 14 to 26 a hay, grain and seed grading school will be conducted by the farm crops department. Several visiting instructors and government

officials will assist the resident staff headed by G. R. Hyslop and D. D. Hill.

The eighth annual canners school, which draws students from all western states and Canada every year, will be held this year from January 28 to February 13. This is conducted in the horticultural products department under the direction of Professor E. H. Wiegand.

## 600 H. S. Students Expected

High school students, their advisors and principals throughout Oregon will turn their attention January 11 and 12 to the University of Oregon campus, where their delegates will be in session in what promises to be the most interesting and best attended high school conference ever held at the university.

It will be the ninth annual meeting at the Eugene campus of the high school press association, the student officers, and the girls' league representatives. The state principals will meet at Eugene for the second time, as will the girls' advisers. Henceforth all these conferences will be held annually at the university.

Delegates have been named by high schools throughout the state to attend the student conferences, and nearly 600 are expected by the entertainment committee at Eugene.

## HIGH SPOTS OF THE SAN FRANCISCO CHEVROLET "6" PRE-VIEW



Immense crowds viewed the new Chevrolet Six models at the Northern California pre-view which was held in San Francisco from December 8th to 13th. While only eleven showings were originally scheduled in important cities throughout the United States, the response and interest has been so great that additional showings will be held between now and the first of January. At the upper left is the new Chevrolet Six coupe, center, a head-on view of the new radiator with little Miss Marian Claire Hooper showing her approval of the new model, right, The Chevrolet Six convertible cabriolet and lower left, a view of the complete showing which was held in Larkin Hall of the Civic Auditorium.