

Daily Democrat

F. P. NUTTING
Lessee.

Entered at the postoffice at Albany, Oregon, as second-class matter.

Published every evening except Sunday. Semi-weekly published Tuesdays and Fridays.

BUSINESS MATTER
Address all communication and make all remittances payable to the Democrat Publishing Co.

In ordering changes of address, subscribers should always give old as well as new address.

SUBSCRIPTION RATES
Daily
Delivered by carrier, \$4.00 per year in advance, otherwise 40c per month.
By mail, at end of year 3.50
By mail in advance, per year 3.00
Semi-Weekly
At end of year \$1.50
When paid in advance, one yr. 1.25CLASSIFIED RATES
1c per word for first publication; 1/2c per word thereafter, payable in advance. Minimum charge of 25c.
Established in 1865.

MONDAY, APRIL 19, 1914

THE HOUSTON PLAN.

Mr. William Olmstead, of Houston, Texas, has given the Democrat an article on the Houston plan of taxation and assessment, which is interesting at least, and the Democrat republishes it. It is not the single tax, though savoring slightly of it. It seems to be about half way between our present system and single tax, and therefore may be the golden mean looked for. It is worth reading anyway.

Ninety-eight per cent of the taxpayers of Houston are satisfied with not only the Somers System, which was installed in the beginning of 1912, and which was continued for the assessment of 1913, but they are satisfied with the Houston plan of taxation, which is an addition to the Somers System. The Somers System is nothing more or less than a system of equalization of real values. Under the Somers System property owners in a city, assisted by the assessor or tax commissioner, indicate what they believe is the true value of one foot of land fronting on a street running back 100 feet in the middle of the four sides of each block. In Houston where all lots are 50x100 feet and nearly everyone knows what a lot 50x100 in his neighborhood is worth, it was a very easy matter for the assessor to get the price of one foot by simply dividing the price of a fifty-foot lot by fifty. This unit price is written upon a map of the city. When this is done by the city assessor and the property owners themselves, the map is turned over to the representative of the Somers System and by that system he calculates the value of all other lots, although varying in size, in the block. This calculation insures to the owners of every lot in the block a valuation which will result in a fair equalization of the market value of every lot in that block. The value of the corner lot is the product of the blended values of two intersecting streets.

The city of Houston, after applying the Somers System and getting the full value of every lot in the city and the full value of the cost of reproducing every building in the city, less depreciation, occasioned by age or utility, then decided to adopt what has since become known throughout the United States as the "Houston Plan of Taxation." The Houston Plan of Taxation has no connection whatever with the Somers System, except that it uses the Somers System as a basis for the equalization of values of both land and buildings. The Houston Plan of Taxation, in short, is as follows:

Land to be assessed at its fair value as ascertained by the Somers System, buildings or any other improvements, including machinery of manufacturing upon land, to be assessed for taxation at twenty-five per cent of their present value. Franchises of all public service corporations to be assessed at a price which would be represented by the proportionate value of that portion of the streets or sidewalks which are used by these public service corporations, either for the laying of tracks, the planting beneath the earth's surface of conduits, sewer or gas mains, or the installing upon the edge of sidewalks of telephone or telegraph poles. The Houston Plan of Taxation contemplates and provides for the total exemption from taxation of all cash owned by individuals or corporations deposited in the banks of Houston. In other words, there is not a dollar deposited in any bank in Houston which is taxed by the city, notwithstanding our deposits amount to over twenty-five million dollars. We have further exempted from taxation other personal property owned by the individual taxpayers, such as household furniture and effects. Notwithstanding all of these

exemptions and the assessment of improvements upon land at only 25 per cent of their present value, we find that the assessment rolls of the city show an increase of \$33,000,000, and that the tax rate for 1912 was reduced from \$1.70 to \$1.50 per \$100 valuation. And that is not all, owing to the equalization of values brought about by the adoption of the Somers System we find that over 5,000 taxpayers have had their taxes reduced for the year 1912, when compared to what they paid in 1911, previous to the adoption of the Somers System and the Houston Plan of Taxation.

The reason why it is so satisfactory is that the taxpayers realize that no matter how powerful or influential a property holder may be, that he can not get his real estate assessed at a less value than his neighbor, because this office makes public its priced maps and has explained the Somers System to the taxpayer so that he himself can discover whether there has been any favoritism shown or not.

The effect of the Houston plan of taxation which exempts certain personal property entirely, buildings, machinery and merchandise partially from taxation, has been magical.

The first six months of 1913 building permits amounted to \$2,636,425 as against \$1,702,905 for the six months of 1911, an increase of nearly 55 per cent.

By not taxing cash our bank deposits show an increase of \$7,000,000. The taxing of land at its fair value has had the effect of causing owners of land to put it to the best use, instead of holding it indefinitely for speculation. The partial exemption from taxation of improvements upon land has caused a great building boom and the establishments of many factories.

MISFITS

An Albany man furnishes the following: It is impossible to have hard times, with \$400,000,000 paid during the past year in the moving picture business, a circulator.

London people get very nervous over Taubs of German build.

Never such a time as now to do things for advancement.

The Albany commercial club needs a membership of 500.

A real live wire always makes things buzz.

The life lived right is a rich one.

All through life one's life is being tested, and it never stops.

Few people look back into their own lives enough; they're always looking at the lives of other people.

Tact is an immense thing in keeping peace in the great brotherhood of man. The average person has about as much as a chicken.

Our schools are becoming more practical, getting down to common sense basis. It is time. Boys and girls of the seventh and eighth grades should not be driven from school, as they often are; but need to be kept going.

The Albany Bakery
We Deliver to Any Part of the City
115-119 E. 3rd Street
Bell 560 Party R. Home 419
H. J. FIRCHAU CO.

PERSONAL SERVICE

This Bank desires to be of Personal Service to its depositors.

Our Officers will be glad to give you advice on investments and finance--and render every legitimate aid to worthy enterprise.

Bank with us.

FIRST NATIONAL BANK OF ALBANY, OREGON
MEMBER U. S. FEDERAL RESERVE SYSTEM
FIRST SAVINGS BANK
WHERE SAVINGS ARE SAFE

AT THE COURT HOUSE

Warranty Deeds.

George W. Wright and wife to Ernest Weigand and wife, April 14, 1915. Lands in Hazlewood Add. to Albany, \$10.

Adam States and wife to J. C. Banks, Mch. 25, 1915. Lands in Sec. 31, Tp. 13, S. R. 1 east, \$150.

Alex Popoff and wife to John H. Bond et al Mch. 25, 1915. Lands in Tp. 14, S. R. 4 west, \$10.

Mary T. Thompson et al to Aaron M. Condra, Jan. 18, 1915. Lands in Tp. 14, S. R. 3 west, \$1.

Mary T. Thompson et al to Aaron H. Condra et al, Jan. 18, 1915. Lands in Tp. 14, S. R. 3 west, \$1.

A QUALITY STORE

We sell the best at lowest prices
Watch Repairing
F. G. Will

Cabinet Work

Albany Planing Mill

Safe Methods Adopted

And lived up to by our officers and board of directors in every transaction, has given this bank the confidence of the people.

We invite new accounts, large or small, assuring an equal service of banking based upon safe methods.

Your account invited.

CAPITAL AND SURPLUS
\$90,000.00

J. W. CUSICK & CO., Bankers
Albany, Oregon

Al M. Stringer—House and sign painter. Glazing, Tinting, Paper Hanging. Estimates furnished. 229 Broadalbin St., Albany, Or. Bell phone 134-R. Home phone 506. m29a29

New Wall Paper Now In
Paints, Oils, Stains, Varnishes
Prices right. Call and see
F. C. DANNALS
123 East 3rd Street

ELECTRIC OPHTHALMIA

Irritation of the mucous membranes of the eye from the ultraviolet rays of electric lights is lessened by wearing the Euphos, Pieuzel or Green Amber tinted lenses.

E. C. Meade, Optometrist

CREAM HYGEIA DAIRY MILK
that will whip Both Phones safe for baby

New Wall Paper

The most artistic wall papers we have ever shown are ready for your inspection. Never before have the manufacturers produced so many attractive combinations of designs and colors to meet every requirement; come in and see the line you are always welcome at our store.

Burkhart & Lee, Druggists

Aaron H. Condra et al to Mary T. Thompson, Jan. 18, 1915. Lands in Tp. 14, S. R. 3 west, \$1.

Mary Simpson et al to Ida Jacks, Feb. 17, 1915. Lands in block 40, in city of Albany, \$566.62.

James Nauney and wife to Andrew J. Dever, April 15, 1915. Lands in block 4 in iCity View Add. to Albany, \$10.

Quit Claim Deeds.

Frank E. Church and wife to Geo. Atkeson and wife, Mch. 30, 1915. Land in Sec. 21, Tp. 11, S. R. 4 west, \$1.

Marriage Licenses

Rufus Milton Russell, Albany, age 31, and Golda Olive Jones, age 25, of Shelburn.

Raymond Horden, age 23, and Helen Bach, age 21, both of Albany.

Wm. Told over 21, and Carman Knox, over 18, both of Albany.

Monday Night Bible Class—

The class will meet at the usual hour, 7:30 p. m. The lesson tonight is the 19th chapter of the Revelation. This is a very important chapter. It records the marriage of the lamb; the coming of Christ in glory; the battle of armageddon; the doom of the beast; the doom of the false prophet. All are invited to study the Word of God with this class. United Presbyterian auditorium.

Just Before Sailing—

A letter received from Hon. W. H.

Safety First

Groceries are the largest item on the family expense account. We want to tell you in this ad. that this store gives you the largest possible return for your money.

We invite you to trade here. Seldom indeed will you have cause for complaint. When you do you will find us not only ready but anxious to right all wrongs.

Ideal Grocery

Both Phones 58
212 West First Street

Real Estate Loans & Insurance
Collins & Taylor
Hammel Hotel Building

FISHER, BRADEN & CO.
FUNERAL DIRECTORS AND UNDERTAKERS.
Undertaking Parlors, 3rd and Broadalbin.
LADY ATTENDANT
Both Phones.

Fortmiller Bros.
Funeral Directors
Masonic Building, Albany, Or.
Both phones. Lady Assistant



Hornbrook, just before he sailed for Siam told of the safe arrival of himself and family in San Francisco from the east. A pleasant experience there was the meeting Mr. and Mrs. Cockeline, just from Albany. Their itinerary on the trip will be as follows: Honolulu April 23, Yokohama May 4, Kobe May 6, Nagasaki May 8, Manila May 14, Hongkong May 17. They expect to remain ten or twelve days in Hong Kong, laying in a supply of white suits, etc., getting into Bangkok probably the first part of June.

Blake McFall Co. Fire—

The big Blake McFall Co. store at Portland, was burned last night, starting at 7 o'clock, causing a loss of \$250,000, several other firms entering, there being nine other tenants of the building. A. J. Rahn is the salesman for Blake McFall Co. for this part of the state.

Arrived from Greece—

After a journey of 34 days, Mrs. Louise Niklas, Mary Niklas, her daughter, and Miss Helen Tola, arrived at Albany from Greece, to make their homes in Oregon. They are relatives of Nick Topolas, and will

Special Dinner Served
Every Sunday for 50c.
at ST. FRANCIS HOTEL
Lunches 11:30 to 2:15 dinner 5 to 8 p. m. 20c
For Sale, Horses and Mares.
One pair of mares, weight 2400.
With this pair almost new harness. Will sell all for \$165.
Weight 2500. Good workers single and double. Call and make offer. \$210 takes a pair of horses. Weight 2600 pounds. This team is right out of hard work. Must be sold at best offer. Will give fair trial. \$90 buys mare. Weight 1050. Good worker single and double. Gentle for lady or boy to handle. Also farm wagon, 3 in. tire, almost new, \$75.
Six set double harness. Can be seen at the Palace stables. 25 m5

Clairvoyant and Palmist
The Famous Life Reader
MADAM LA MAR
Has arrived in Albany and is located at 106 Fourth St., Cor. Lyons. This well known medium has read the past and future of thousands; she guarantees to do the same for you, or make no charge. Call and see her at once. Low fee this week.

106 Fourth St.
Corner Lyon

VIERECK'S BATHS

First-class Workmen Only
Cor. First and Ellsworth Streets

The Best Big fir WOOD \$4.25 per cord. Come and see for yourself. Foot of Broadalbin street. **ALBANY TRANSFER CO., Wood Dealers.**

Drain Tiles at Cost as long as they last
ALBANY COMMISSION CO.

STETTER'S
FOR GROCERIES AND CROCKERY

spend a week at his home in Hazlewood. Mrs. Nikolus' husband resides at Mill City, where he is employed and where she and her daughter will go. There is also there a young Greek, immensely interested in the arrival of Miss Helen Tola, niece of Nick Topolas, the boat black, and in a few days they will be united in marriage, and establish a home at Mill City.

THE BEST BAKED GOODS GROCERIES, PRODUCE AND FRUITS

PARKER'S
"The Sign of Quality"
136 Lyon St. Both Phones

FISH from the D. E. NEBERGALL MEAT COMPANY

is always fresh. See the display in our sanitary case at
SECOND AND LYON STS.
Full line of salt fish.

BUSINESS DIRECTORY

CHIROPRACTOR

ELMER C. GIPE
Chiropractor.
Rooms 5, 7, 9, 10, Cusick Bank Bldg. Nature cannot cure a disease unless the cause is removed. Chiropractic adjustments remove the cause.

DENTISTS

DR. W. R. BILYEU—Dentist, First National Bank building, Albany.

LAWYERS.

L. G. LEWELLING
Attorney at law—Notary public Albany, Oregon.

DAN JOHNSTON
Attorney at Law
Room 205 First National Bank Bldg.

WEATHERFORD & WEATHERFORD
Lawyers, Albany, Ore.

C. C. BRYANT
Attorney at Law
301-2 New First National Bank building, Albany, Oregon.

MEAT MARKET
M. B. CRAFT—342 West Second St., Albany, Ore. First class meats of all kinds from selected stock.

REAL ESTATE & INSURANCE

H. F. MERRILL
Insurance and Loans
City warrants bought and sold. Room No. 1, second floor, First Savings Bank building, Albany, Oregon.

E. M. PAYNE—Farm lands and city property for sale. Real estate loans. Fire insurance. Surety Bonds. Rooms 19-21, Cusick Block, Albany, Oregon.

FOR SALE

FOR SALE OR EXCHANGE—6 room house, \$2,000. House and lot East side for exchange, \$1200. Wm. Bain. m26f

LOTS FOR SALE—As follows: Three near the corner of 8th and Main, four near corner of 7th and Sherman, 18 in Hackleman Park addition corner of 8th and Cleveland, 20 in the Epauline addition corner 13th and Thurston, half block corner Front and Cleveland. Two story house, nine rooms, corner 8th and Sherman. Lots are all near public schools. All high, dry, and well drained. Both phones. T. P. Hackleman. F23May23

FOR SALE OR EXCHANGE—A 10 million timber claim in Douglas county for city property or good farm land. Home 1143. f16f

FOR SALE—20 head of 2 and 3 year old Jersey and Holstein heifers, coming fresh this spring. \$1000, \$500 cash and balance 1 or 2 year time. 7 per cent interest. F. H. Pfeiffer, Bell phone No. 441J, Albany, Or. f6f

REAL ESTATE FOR SALE—Farm lands, city property, timber lands, collections, money to loan. Insurance written in the strongest old line companies. J. V. Pipe, 203 W. 2nd St. dly wk f1

FOR SALE—Stock hogs, Durocs, a few grade Jersey cows, good milkers, nice clover hay. Prices reasonable. A. R. Bender, Bell 609R4, 3 miles south of Albany, on Tangent road. a8-22*

Cameron's
IS THE PLACE
FOR ALL KINDS OF MILL WORK
Both phones Foot Ferry St.

Jones Book Store
Subscriptions received for Magazines and periodicals 333 West First St., Albany, Oregon.

The Albany State Bank extends a cordial invitation to all Farmers, Merchants, and Corporations to open an account at this bank—assuring them of a hearty welcome, courteous and liberal treatment, and personal attention to all accounts—either large or small.

Albany State Bank
"Safety Plus Service"

BUSINESS DIRECTORY CLASSIFIED WANT ADS

FOR SALE—A Mitchell buggy, top and pole, good condition, at bargain. See D. S. Smith. m17f

FOR SALE—Fine four acre tract, nearest in Sunrise, natural drainage, lays well. Call at Democrat office.

FOR SALE—High grade piano at bargain. Phone 361-R. m18f

FOR SALE—New Standard Encyclopedia, 12 volumes, half morocco. M. F. Hayes, 529 E. 3rd street. a16-19*

FOR RENT

FOR RENT—Ground floor office or shop room, Democrat building near new p. o. Call at Democrat office.

FOR RENT CHEAP—Nine room house, bath, hot and cold water, electric lights and well located. See Oregon Title & Land Credit Co. F12f

FOR RENT—Housekeeping rooms, centrally located. Free light, water and telephone. Phone 154—R. 118 West Third St. m6*

FOR RENT—A fireproof store room 118 2nd street. Enquire of Burggraf. m3f

FOR RENT—New 3 room bungalow, full cement basement, screen sleeping porch, etc. Phone 117-L. a12-19*

READ OUR WANT ADS.

MISCELLANEOUS.

Notice—Expert auto repairing and light machine work. Hull City auto shop, 2nd and Calapooia. Earle McIntosh, Bell phone 28-R.

FOUND—Across river, near approach to bridge, a ring of eight keys. At Dem. office.

WANTS WORK, GIRL—In small family for small wages. Phone Democrat.

FOUND—A glove. What lady lost a mouse colored kid glove for the left hand. At Democrat office.

Automobile owners should provide themselves with a pair of those new goggles at F. M. French & Son Jewelry store. m18f

FOUND—Pair of eyeglasses, at the Democrat office. m23f

Before you start to the San Francisco exposition it will be well to provide yourself with a pair of gold field or opera glasses. See them at F. M. French & Son's Jewelry store. m18f

MONEY TO LOAN.

\$2000 to loan on good farm security. Collins & Taylor. f10f

MONEY TO LOAN on good improved farm land. Call on J. V. Pipe, 203 West 2nd St. f2f

MONEY TO LOAN at 7 per cent on farm lands. Phone or write Edward F. Fox, Albany. f10f dly wkly

MONEY TO LOAN—Enquire at 1025 E. 9th St. a13f

WM. BAIN
Insurance in best Old Line Companies. REAL ESTATE—LOANS.
Room 5, Savings Bk Bldg. Bell 45