

GRESHAM OUTLOOK TWICE A WEEK

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"The Linotype Way is the Way that Wins."

HENRY E. REED GIVES VIEWS AGAINST SINGLE TAX

[Speech against Single Tax by Henry E. Reed at Pleasant Valley Push Club meeting.]

Continued from last issue.

In an effort to deceive the farmer and lure him into the Henry George camp, the single taxers assert that, so far as the mere value of the land which is required for the purpose of supporting the house or building of any kind is concerned, the farmer would gain largely by concentrating taxes on the land and exempting all buildings. This argument is made in Shearman's book on "Natural Taxation," wherein a system of taxation is sought to be founded upon Henry George's doctrines. It is very adroit, but there is nothing honest or straightforward about it. It is a clever attempt to make the farmer believe that his entire farm area would be benefited by taking tax off improvements, whereas, in truth, nothing of the kind is really intended. The example, as stated by Shearman on page 186 of his book, is as follows: "A farm house, costing \$1,500 to build, will stand upon a piece of ground which, including the surrounding garden on an ample scale, would not be worth more than \$15. But an average city house costing \$10,000 to build, will stand upon a lot worth at least \$5,000; while a warehouse, costing \$50,000 to build, will frequently stand upon a lot worth \$50,000."

Shearman then proceeds to work out his example in detail. Taking the illustration above quoted, and supposing a tax of \$1.165 to be laid at the rate of one per cent upon the three pieces of property mentioned, the result, under the general property tax, Shearman figures would be as follows: Farm house and land—Value, \$1,500.00; tax rate, 1 per cent; tax, \$15.15. City house and land—Value, \$15,000.00; tax rate, 1 per cent; tax, \$150.00. Warehouse and land—Value, \$100,000.00; tax rate, 1 per cent; tax, \$1,000.00. Total value, \$116,515.00; tax rate, 1 per cent; tax, \$1,165.00.

Under a system exempting all buildings and improvements, Shearman figures that he would require the same amount of tax money (\$1,165 from \$55,015 of land value that had, previously been taken from \$116,515 of value in land and buildings. This would call for a tax rate of 2 1/8 per cent, according to Shearman's calculations, compared with a previous tax rate of one per cent, and the result, nicely worked out on paper, as all single tax problems are, is as follows: Farm land—Value, \$15; tax rate, 2 1/8 per cent; tax, 32c. City land—Value \$5,000; tax rate, 2 1/8 per cent; tax \$106.00. Ware house land—Value, \$50,000; tax rate 2 1/8 per cent; tax \$1,059.00. Total value, \$55,015; tax, \$1,165.3

By the foregoing method of reasoning, the farmer is made to believe that his taxes are reduced about 98 per cent. The city home owner is made to believe that he saves \$44 taxes, while the warehouse man, not so lucky as the other two, must stand for a raise of \$50 in his taxes. To achieve this beautiful result, the farmer is asked to consent to a \$1,500 exemption on his own house, a \$10,000 exemption on the city house, and a \$50,000 exemption on the warehouse. He gives more than three to one to the city house, and more than thirty to one to the warehouse, and gets in return a 98 per cent reduction in his taxes—on paper.

The mischief and deception of the Shearman example above quoted consist in the assertion, wholly erroneous, that the \$1,500 farm house was built solely to occupy or to serve that morsel of land upon which it stands, which we will say is the equivalent of a 50x100 foot city lot, or 5,000 square feet. The farm house is part and parcel of the farm as a whole, whether the farm be 5 acres, 500 acres or 5,000 acres, and whether it be worth \$5,000 or \$50,000. In arriving at the taxes on such a piece of property, the farm area as a whole must be considered, and not some minor part of it. In a farm where 50x100 feet of ground occupied by a house would be worth \$15, the whole farm, assuming roughly six lots to the acre and 300 lots in all, would be worth \$4,500. Upon such a basis the taxes on the three pieces of property referred to by Shearman, and using Shearman's tax rate, would be as follows under the general property tax: Farm house and land—Value, \$1,500.00; tax rate, 1 per cent; tax, \$15.00. City house and land—Value \$15,000.00; tax rate, 1 per cent; tax, \$150.00. Warehouse and land—Value, \$100,000.00; tax rate, 1 per cent; tax, \$1,000.00. Total value \$121,000; tax, \$1,210.00

To exempt the improvements on all three pieces of ground would take off \$61,500 of assessed value, leaving \$59,500 of land value from which to collect a tax of \$1,210. To do this would require a tax rate of a fraction over 2.0336 per cent. This would produce taxes as follows on the three pieces of property: Farm land—Value \$4,500; tax rate, 2.0336 per cent; tax, \$91.52. City land—Value, \$5,000; tax rate, 2.0336 per cent; tax, \$101.68. Warehouse land—Value, \$50,000; tax rate, 2.0336 per cent; tax, \$1,016.80. Total value, \$59,500; tax \$1,210.00. Under such a system, the farmer's taxes would be increased from \$60 to \$91.50, or 52 1/2 per cent.

Where confiscation is the object, as it is with the so-called Single taxers, figures of any kind in regard to taxes have no positive value. As they are destroyed by confiscation, as has been well said by Secretary Shields of the anti-Single Tax organization of Oregon, "figures offered by the single taxers on the present land values can have no bearing on the situation at all."

One of the best definitions of the single tax movement is that given by Prof. H. J. Davenport, of the Department of Political Science of the University of Chicago, at the Columbus Tax conference in 1907. "The single tax," said Prof. Davenport, "is really not a tax at all, but an attempt on the part of society to collect for its own benefit the rentals upon the estates asserted to belong to it." Public charges are levied exclusively against the land, under the Henry George theory, and taken off all other sources of wealth. Indeed, it is proposed, as Prof. Davenport further explains, that the machinery and adjustments and terminology of tax administration be employed in the working out of the plan, but in theory and substance, no new tax is advocated, but only that the rents upon the public estates, to be made public by confiscation, be collected and applied to the reduction or the displacement of the taxes now collected.

The issue in Oregon, which the people will decide at the November election, is state ownership of the land, in one plain, short, word—confiscation. The people will insist upon full consideration of the main question, and without any clouding of it by secondary issues. The single taxers must come to the scratch. Left to follow their own inclinations, the single taxers will hide behind some subterfuge and vehemently deny that they propose confiscation. It is to be regretted that the single taxers, when a question of so great interest and importance is before the people for decision, will not come out into the open and stand side by side with Henry George on the proposition of making the state the universal landlord. If state ownership and a state tenantry will be a good thing for Oregon in 1914, 1916, or 1918, or any other future year, it is a good thing in 1912. If state ownership is the policy for raising the public revenues best suited to Oregon, why not put it up to the people in its final form in 1912, instead of waiting two, four or six years? There are two reasons why the single taxers will not come into the ring for a finish fight on state ownership. In the first place, as stated by Mr. U'Ren in his communication to the Oregonian on October 28, 1911, there are not over 1,000 of the pure, undefiled single taxers of the Henry George school in Oregon, and state ownership, if submitted to the people on its merits would be knocked so high that Joseph Fels would never be able to find it again. In the second place, it never has been the practice of the single taxers to come out into the open. They fight from ambush. Even Henry George himself favored putting his theories up to the people in measured tones. In a speech delivered at Saratoga, N. Y., many years ago, Mr. George said, "it should be remembered that we cannot get to the single tax at one leap but only by gradual steps."

One of the gradual steps proposed for Oregon next November will be some measure of tax reform, borrowed, perhaps, from abroad, and hastily put into the form of an initiative bill, which will hold out the promise of lower taxes and cheaper land. If that succeeds, the next step will be full application of the Henry George theory—confiscation. No question before the American people at the present time is so full of interest as that of taxation, whether state or national. It is receiving attention all over the country. It is a complex problem, requiring patience for its settlement, and the solution of it will rest with honest men, and not with visionaries. It will be solved by men who are inspired with the American spirit, of fair play, who will approach the question by giving full and fair consideration to the rights of all involved, men who will do substantial justice to the farmer, to the city land owner, to the laborer and to the capitalist. That there are defects in present systems of assessment and taxation no one seriously doubts. But the remedy for these defects is not restoration of feudalism by a process of confiscation and state landlordism. (Applause.)

Following the address a rising

FREE FARE TO THE COAST

A shady, grassy nook in the most beautiful part of the Pacific coast, finest of bathing, either surf, salt or fresh water. Prices low. The best terms ever offered. 5 per cent down and 2 per cent a month, or 5 per cent discount for all cash. If you go to see this property and buy, your fare is allowed.

Venice Park

between Gearhart and Seaside. John Brown, Agent, Gresham, Ore.

vote of thanks was tendered both gentlemen for their attendance and instructive speeches, and they expressed great satisfaction with the turnout, and promised to call again.

Notice of Final Account.

In the County Court of the State of Oregon for Multnomah County. In the matter of the estate of Olaf Rodlun, deceased.

Notice is hereby given that the undersigned has filed in the above entitled court his final account in the above entitled matter and that said court has appointed Friday, the 31st day of May, 1912, at 9 a. m. of said day as the time of the hearing of objections, if any, to said account at the court room of said court and for the settlement of said estate. N. A. RODLUN, Administrator of the estate of Olaf Rodlun, deceased.

C. A. APPELGREN, Attorney for Administrator.

Date of first publication of this notice April 26, 1912; date of last publication May 24, 1912.

Notice to Creditors.

In the County Court of the State of Oregon for the County of Multnomah. In the matter of the estate of Henry Kane, deceased.

The undersigned, having been duly appointed by the Judge of the above entitled court, executrix of the estate of Henry Kane, deceased, notice is hereby given to the creditors and all persons having claims against the said deceased to present them, verified as required by law, within six months after the first publication of this notice to Clara Kane, executrix, at Gresham, Oregon.

CLARA KANE, Executrix of the estate of Henry Kane, deceased.

F. L. EVERSON, Attorney for executrix.

First publication, April 26, 1912. Last publication, May 24, 1912.

Notice of Election.

Notice is hereby given that, pursuant to a resolution of the common council of the town of Gresham, passed the 23rd day of April, 1912, providing for the holding of a special election for the purpose of amending the charter of the town of Gresham, a special election will be held in the town of Gresham, on Monday, May 27th, 1912, between the hours of 1 p. m. and 7 p. m., at which time the following proposed amendment will be voted upon. Dated this 25th day of April, 1912 LEWIS SHATTUCK, Mayor.

Attest: D. M. ROBERTS, Recorder.

Proposed Amendment of Section 12 of Chapter V, of the Charter of the Town of Gresham.

WATER BONDS.

An Act to amend section 12 of chapter V of the charter of the town of Gresham, entitled "An Act to incorporate the town of Gresham in the County of Multnomah, Oregon, and to provide a charter therefor and to repeal all acts or parts of acts in conflict therewith," filed in the office of the Secretary of State, February 11, 1905, as amended by the people of the town of Gresham at a special election held on the 18th day of September, 1911.

Be it enacted by the people of the Town of Gresham and be it ordained by the Common Council of the Town of Gresham:

Section 1. That section 12 of chapter V of the charter of the town of Gresham, entitled "An Act to incorporate the town of Gresham in the County of Multnomah, Oregon, and to provide a charter therefor, and to repeal all acts or parts of acts in conflict therewith," filed in the office of the Secretary of State, February 15, 1905, as amended by the voters of the town of Gresham, at a special election held on the 18th day of September, 1911, be, and the same is hereby amended by adding thereto the following paragraph to be known as paragraph 39.

39. The common council of the town of Gresham and its successors in office is hereby authorized and empowered in the name of the town of Gresham, in addition to the indebtedness limited in paragraph 22, section 12, chapter V, of the charter of the town of Gresham, and the further indebtedness of Twenty Thousand Dollars (\$20,000.00) of which the bonds authorized in the said paragraph are evidence, to issue and dispose of negotiable bonds of the town of Gresham to an amount not exceeding Five Thousand Dollars (\$5,000.00) of the denominations of One Hundred Dollars (\$100.00) to One Thousand Dollars (\$1,000.00) in the manner and of such form as the council may determine, under the seal of the town of Gresham, with interest coupons attached thereto. The said bonds shall be signed by the mayor and countersigned by the recorder of the town of Gresham, and each of the coupons shall have the signature of the mayor and

AGENTS FOR Warner's Rust Proof Corsets, Peter's Shoes, Black Cat and Armor Plate, Hose, Atlantic Aluminum Plate Tinware, Lorain Ranges, and American Fence.

Second Saturday Surprise Sale Shattuck & Lindsey Second Saturday Surprise Sale

Dealers in Goods of Quality

Dry Goods

Ladies' Colored Waists, each 50c. \$1 White Shirt Waists, each 79c. Boys' 25c Armor Plate Hose, per pair 19c. 1000 yds 12c Gingham, per yard 10c. Ladies' \$1.50 White Duck Oxfords, pair 99c.

Hardware

Polar Ice Cream Freezer, each \$1.00. Polar Ice Cream Freezer, each 75c. Frost King Ice Cream Freezer, \$2.00. Sprinkling Cans, 35c. Oil Cans, 11c.

Groceries

Blue Ribbon Canned Peaches, 3 for 50c. All 5c Tobacco, 6 " 25c. " 10c, 3 " 25c. Umatilla Flour, sack \$1.10. Blue Ribbon Oysters, 2 for 25c. Polly Prim Washing Powder 10c vals. 7c.

Men's Furnish'gs

Men's Cotton Underwear per garment 50c. " Hose, 3 for 25c. " Gloves 9 oz, 3 " 25c.

200 pairs odd Shoes at 65c on the \$1.00

We have a New Supply of Oyster Shell, Ground Bone and Chick Feed and will carry the above goods in Stock hereafter.

These Prices are for Saturday, May 25 Only. If you wish to take advantage of the Special Prices Offered in this ad, you Must Come on that day.

SHATTUCK & LINDSEY

Gresham's Big Department Store on Main Street

recorder of the town of Gresham engraved thereon, whereby the town of Gresham shall be held and considered in substance and effect to undertake and promise to pay to the bearer of each said bonds in consideration of the premises at the expiration of twenty (20) years from the date thereof the sum named therein in like gold coin of the United States, together with interest thereon in like gold coin at the rate of six per cent (6 per cent) per annum, payable half yearly, as provided by said coupons, the bonds in pursuance of the authority hereby granted, shall be known as "Water Bonds of the Town of Gresham, Oregon, Series 1912." The bonds herein provided for shall be advertised in the official newspaper of the town of Gresham and in one of the daily papers of the city of Portland, Oregon, for a period of one (1) week, the last publication to be at least ten (10) days before the time set for opening bids and sold to the highest responsible bidder, and the council may at its discretion reject any and all bids tendered for such bonds and proceed to re-advertise the same when the bids are not satisfactory. The money derived from the sale of said bonds shall be in the care and custody of the treasurer of the town of Gresham and credited to the water fund and shall be paid out by him from said fund on warrants of the mayor attested by the recorder of the town of Gresham, and not otherwise. The bonds hereby authorized shall be a general obligation of the town of Gresham, payable out of the general funds of said town and the common council is hereby authorized to include in its annual tax levy a special levy sufficient to pay the interest on said bonds and to provide a sinking fund for their retirement when due and for the purposes aforesaid. The common council of the town of Gresham shall have power and authority to enter into the necessary contracts and purchase the necessary materials and supplies and employ and discharge agents, workmen, laborers and servants, as it may deem necessary and convenient, in the conduct, extension, operation and management of the water system and to do any further act in the construction, operation, management or extension of the water system of the town of Gresham that it may deem necessary or advantageous to said town, including the furnishing of a supply of

water to any person or persons or to any territory outside of the town of Gresham. The common council is hereby authorized to acquire the necessary land, rights of way or other property by condemnation proceedings or otherwise, and to institute in the circuit court of Multnomah County, Oregon, such condemnation suits as may be necessary and the proceedings therein shall be the same as is provided by the general laws of the State of Oregon for the condemnation of land by railroad companies.

All acts or parts of acts in conflict herewith are hereby repealed.

BALLOT TITLE.

Shall the charter of the town of Gresham, Section 12, Chapter V, be amended in such a manner as to give the council power to issue negotiable bonds in an amount not to exceed \$5000.00, for the purpose of making extensions to the water system of the town of Gresham, and to enter into contracts of employment, purchase materials, and condemn land, for the purpose aforesaid?

100 YES. 101 NO.

First publication April 26, 1912.

City Marshal's Notice of Sale of Real Property for Delinquent Assessments.

Notice is hereby given that the Recorder of the City of Fairview, Oregon, has transmitted to me a list of the delinquent assessments for the improvement of Cedar street and that pursuant to Sections 57 to 66 (both inclusive) of the Charter of the City of Fairview, I will on Wednesday the 5th day of June, 1912 at the hour of 10 o'clock a. m. at the south door of the schoolhouse in the City of Fairview, Oregon, offer for sale at public auction to the highest bidder for cash, subject to redemption, the following described parcels of real property, to-wit:

Block eight (8) Lot nine (9), Fairview, A. L. Stone, \$5.04. Block eight (8) Lot ten (10) Fairview, A. L. Stone, \$5.04.

Each piece or tract of land will be sold separately and for a sum not less than the unpaid assessment thereon, and interest, costs, and disbursements.

RINALDO HUNTER, City Marshal of the City of Fairview, Oregon.

Date of first publication May 3rd, 1912; last publication May 31, 1912.

GRESHAM LODGE, U. D. A. F. & A. M.—Stated communications will be held every second and fourth Tuesday in the month at 8 o'clock sharp in I. O. O. F. Hall, Gresham. Visiting brethren cordially invited. H. J. Pulfer, secretary pro tem. May 28—M. M. Degree.

Phone your orders in for Butter Wrappers to the Gresham Outlook.

Ironing

ON THE Porch

Get out in the fresh air where it is cool and pleasant. Make ironing day a different and better day. You can do it with an

Electric Iron

The iron that needs no stove and is kept always at the right temperature by the electric current.

Let us arrange your porch for electric ironing. It will cost very little, whether you have current in the house or not. Phone for our representative, who will give you an estimate with no obligation whatever on your part.

Portland Railway, Light & Power Company, SEVENTH and ALDER STS. Phones Main 6688 and A 6130.