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Ye Smudge Pot

By Arthur Perry
It seems that somebody is loving the farmer, besides themselves.

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Harry Timms left the mountains with his wife and a wildcat Tuesday. The wildcat escaped.—Paisley Notes.) When the wildcat started he was told he had to take his own chances.

The city council has ordered that 13-year-old boys driving a high powered auto without a license, and are under 12 years of age when attending a theater, must go home at 9 o'clock, or any time thereafter they may feel like it.

California football teams have figured out the difference between 5000 people at a game and 40,000 people, and have allotted games to OSC (nee OAC), and none to the UOFC, for next year.

THE TAX ON INTANGIBLES

IT will be very interesting to see how the new tax on intangibles works out in Oregon. State officials expect nearly a million dollars revenue from this tax, and the state levy on real property has, in anticipation of this result, been reduced by a like amount.

As was to be expected some owners of intangibles, subject to the tax, are complaining. They seem generally to agree the tax is just in theory, but they complain about certain of its provisions—particularly the item declaring stock losses not deductible.

In this as in most other things, however, the proof of the pudding is in the eating, and we believe the sensible course is to give the new system a fair trial, before concluding that it is unjust or unworkable.

THE MAIL-TRIBUNE in the past opposed both a state income tax and intangible tax, not because we questioned the justice and propriety of such taxes in theory, but because we believed that in practice until Washington and California adopted similar taxes, they would work an undesirable and unnecessary hardship upon Oregon.

We hear owners of intangible assets are planning to move from Oregon, to avoid this tax. Mebbe so. But if our information is correct they will find no relief on the coast, and in only a few states, including Florida, and other commonwealths, many miles away.

AS to technical defects in the new law, they must be left, as far as we are concerned, to the tax experts. But the general theory of the intangible tax we believe to be right, and deserving of popular support.

Why should intangible property be exempt from taxation? We can see no valid reason. Let us suppose, for the sake of argument, two men come to Oregon, each with \$50,000.

We are inclined to agree with C. C. Chapman of the Oregon Voter, who led the fight in this state against the state income tax (and who incidentally has been characterized for many years as the mouthpiece of the business interests in this state), when he writes, among the new intangible tax as follows:

Oregon owners of intangibles have a variety of reasons for reporting their 1929 income from intangibles and paying the nominal tax of 5 per cent on that income.

Paramount as an incentive is that of citizenship. The tax is not burdensome, especially as compared with the heavy taxes paid by tangible property, especially real estate.

"Give Dad something restful for Christmas." To be sure. Slippers to rest his feet, and a little family conspiracy to rest his pocketbook.

It won't do for all concerns to merge. If there's no competition who will pay the radio's adenoid tenor?

THE GREAT MAN TURNED TO ME AND SAID, "MINING HAS GONE TO HELL THE LAST TEN YEARS. DO YOU KNOW WHAT'S THE MATTER? THE CONFOUNDED AUTOMOBILES! THEY HAVE NEAR RUINED NEVADA. NOBODY'S FINDING MINES ANY MORE."

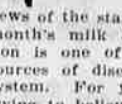
Personal Health Service

By WILLIAM BRADY, M. D.

Signed letters pertaining to personal health and hygiene, not to disease diagnosis or treatment, will be answered by Dr. Brady if a stamped, self-addressed envelope is enclosed. Letters should be brief and written in ink.

THE MILK MAN ENTERS PRACTICE

Our milk man, or at least the one who has been ours for several years, has always delivered the very best milk, or cream, butter, cheese, we could desire.



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Quill Points

Scapgoat: One who is blamed for the sins and failures of others. Synonym: Coach.

South China is determined to show Russia she can't be bluff if it takes the last Manchurian.

Home is a place where you eat dinner scraps for supper and know it.

Modern life offers few examples of "noblesse oblige," unless you count the fact that trucks give filthvans room to pass.

Well, sir, what a surprise! Wheels kept right on turning, even though figures on a tape change from 340 to 35.

Our milk man's defection gives me a pain, and I mean a pain. In this nation that can succeed without taking advantage of health appeal?

Our two-month-old baby is troubled very much with colic, and there any cure for it, or is there anything that will relieve the pain temporarily?—A. L. F.

A noted psychologist announces the discovery that men are sillier after dark, but doesn't tell which night club he visited.

Adam was yellow enough to blame Eve, but he didn't take his when his soft amp ended.

A man at work can't liquor up as he could while watching the ticker, and what will the bootleggers do then, poor things?

Still, birds of a feather flock together. You'd naturally expect

MAIL TRIBUNE DAILY CROSS-WORD PUZZLE

ACROSS: 1. Place to sit, 2. Part of a church, 3. High mountain, 4. Lively insect, 5. Pasture, 6. Heads, 7. Leaves out, 8. Son of Seth, 9. Building after, 10. Pertaining to the rat, 11. Before, 12. Borel forth suddenly, 13. Individual performance, 14. Termination of the past period, 15. Nostril, 16. One of an early breed of dwarf cattle, 17. Preparation, 18. Greek god, 19. French, 20. Part of measure, 21. Animal flesh, 22. One who mimics, 23. Storm, 24. As far as, 25. Harp, 26. Bay Window, 27. Ever, 28. Friendly house, 29. Opposite of, 30. Opposite of, 31. Flower stalk, 32. Decades.

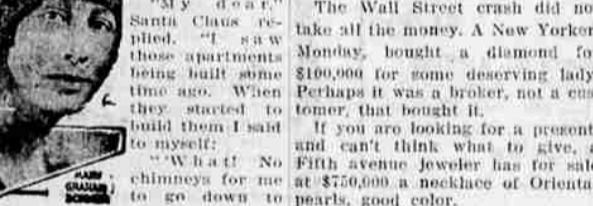
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treacherous luggage to travel with a treacherous dry.
It might be a good idea, while framing a constitutional amendment, to tack on a rider telling federal judges what it means.

Correct the sentence: "I think the old way of raising children was better," said he, "and I'm not intimating that my own excellence proves the point."

SUNDOWN STORIES

SANTA'S FIRE-ESCAPES
By Mary Graham Bonner
"Santa," Peggy began, "most of the children I know, or a good many of them, anyway, live in apartments, and you come to see them just the same. How do you get down without chimneys?"



"My dear," Santa Claus replied, "I saw those apartments being built some time ago. When they started to build them I said to myself: 'What! No chimneys for me to go down to visit the children on Christmas Eve? Well, I'll have to see about that!'"

"And I did. I saw that they were building fire-escapes on those houses—every apartment had its fire-escape. So when I go to such places I simply go down that way."

"Oh, I am so glad to have that question answered," Peggy said. "And then they said good-bye to Santa Claus, and the Little Black Clock told him that perhaps he would bring them again."

"Oh, may we come?" Peggy asked. "We'd love to, Santa," John added.

Do You Remember?

TEN YEARS AGO TODAY
(From files of the Mail Tribune.)
December 18, 1919.
Jackson County Farm Bureau Exchange is incorporated.

With pipes repaired, Pace theater is opened for presentation of "The Tailor-Made Man."

Swift & Co. of Chicago announce abandoning wholesale grocery trade.

New York.—Food Products company with 1,000,000 gallons of whiskey on hand, declares extra dividend of 1 1/2 per cent.

J. S. C. Wells, visitor here from Nebraska, goes to Santa Barbara, to return here with wife and son, to make permanent home.

Movement starts to establish airplane mail route from New York to San Francisco.

Medford women advised not to pay over \$1.00 a dozen for eggs.

TWENTY YEARS AGO TODAY
(From files of the Mail Tribune.)
December 19, 1909.
Copenhagen.—A committee of Danish scientists finally decide Dr. Cook never reached North Pole.

Dr. Swedenborg wins suit brought against him for \$17,500 by Floyd Moore.

Sisters of Holy Name may build \$125,000 hospital in Medford.

Booster Note: "Orchardists are so prosperous, diamonds are not so scarce in Medford jewelry stores."

It is estimated 11 airplanes will appear at the big aviation meet in Los Angeles, in January.

New York.—J. P. Morgan effects big copper merger. Total output annually will be over 200,000,000 pounds.

What once would have been a comfortable fortune is now a yearly income.

No wonder foreign nations want us in the League of Nations, their World Court, or in something that would create a hold on Uncle Sam and his pocketbook.

In our American specialty, crime, usually unpunished, you read "Girl found dead in cab near home."

And St. Joseph, Mich., tells of a fugitive from murder supposed to be connected with the wholesale butchery in Chicago.

The people had almost forgotten about that incident.

Half a dozen men, compelled to stand with their faces to the wall, were mowed down with machine guns, called "choppers," by racketeers that use them.

Big Business becomes always bigger and so much the better for Big Business and the little man.

Bigger business calls for greater ability, creates higher wages.

If the people have brains they will not allow Big Business to become oppressive.

And if they haven't brains, Big Business will teach them to think. They'll have to.

The United States Steel Corporation will buy the Atlas Portland Cement Company, one of the biggest concerns in the United States.

MUTT AND JEFF—Meet the Prime Minister of Static

HELLO EVERYBODY!! OUR LION TAMERS' HOUR HAS BEEN SUCH A SUCCESS THAT OUR PUBLIC HAS ASKED US TO MAKE IT A CENTENNIAL AFFAIR!



MR. GOOKUS OF CHICAGO WRITES—"DEAR MUTT—IF YOU LOOK ANYTHING LIKE YOUR VOICE—I HOPE YOU AIN'T TWINS!"



MISS HAPP OF ST. LOUIS SAYS—"THERE AIN'T NO USE TRYING TO TUNE YOU OUT. YOU'RE ALL OVER THE DIAL LIKE THE CRYSTAL ON A WATCH!"



JULIUS CLUTTS OF PITTSBURGH WRITES—"I ALWAYS LIKE TO HEAR YOUR VOICE BETWEEN INSTALMENTS ON OUR RADIO—IT MAKES ME GLAD THE THING AIN'T PAID FOR!"

