

### Amusements

**The Temple Theatre**  
**QUARTY QUART**  
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 Vitaphone Comedy.  
 "The Whistling Swan"  
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 "The Showmen"  
 Eddie Comedy.  
 "The Hunchback's Love"  
 G. G. R. Drama.  
 MATINEE DAILY AT 2:30  
 AND LICENSED PICTURES

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**DANCING**  
 Wednesday and Saturday Eve.  
 HALL FOR RENT

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**Business Directory**  
 A Directory of all the Town and Village, showing description, location, telephone directory and business directory, compiled by business and profession.  
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Dry Slab Wood, \$3.00  
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From a dear friend or relative to a precious keepsake. Why not send one this year as a Holiday Gift?  
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Well located Main street property is probably the safest investment in the Klamath Basin. Just now I have the exclusive sale of a 20-ft. strip on Main street, with new cold-water building. It gives a sure income, is near the center of business and getting better every day. If interested come in and see the price and terms. Also call me about some vacant Main street property.  
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 Our Customers are Good!

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Try a run-out  
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 Yours Sincerely,  
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First—Where?  
 your Grocery?  
 Second—Why?  
 them there?  
 If you are not getting the best at the right place, you are not getting the best at all.

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A NEW 6-room house with new court house; all airy rooms, large bath, closets in the three bed rooms. Five place; stone foundation and full basement; excellent view. In fact, this is one of the most desirable homes in the city.  
 Price, \$8,000; terms.

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 Price \$4,500; terms, \$400 down, balance \$80 per month, interest at 6 per cent.

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 431 Main Street

### THE EVENING HERALD

W. G. SMITH, Editor  
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**KLAMATH FALLS, OREGON**  
**TUESDAY, OCT. 22, 1919**

### A COMEDY OF ERRORS

#### IF COUNCILMAN DOTY, as an official, is sincere in his efforts to bring about the removal from office of a couple of patrolmen and the chief of police, there are but few people in this city who believe it, and this belief is induced by the rough and tumble tactics he has employed in the city council.

The alleged assault on Hutchins occurred almost two weeks ago. Two futile efforts have been made by Mr. Doty to bring about the discharge of the present police force. The last effort was so ridiculous that it caused laughter. Mr. Doty has led the residents of the city to believe that, to further his ends, he would deprive the city of police protection. Last night he proposed to forthwith suspend the members of the police force, and thus leave the city absolutely unprotected.

There is or should be a way of investigating charges against the police. Even the unsupported complaint of Mr. Hutchins should be considered, and, after due consideration, be acted upon. Mr. Doty surely knows his duty as a councilman. He surely knows how he may legally bring this assault charge before the proper body for consideration. Also, he surely is not so unfair as to arbitrarily discharge men on the unsupported charge of a single individual, and without giving the accused an opportunity to defend themselves.

It is possible that Mr. Doty, acting as the tool of others, extracts enough personal glorification from his ridiculous antics as to satisfy him for the spectacle he is making of himself?

Come, Mr. Doty, if you really want to have the R. Vance Hutchins charges investigated, why not go about it in a dignified manner, and, by so doing, put to an end the disgraceful squabbles which are not only interfering with the proper administration of the city's business, but are effectively giving Klamath Falls an unenviable reputation in the opinion of the outside world.

And now John Irwin's future happiness is threatened. Sam Evans is going to support him.

Dear Hall is charged with giving Vance Hutchins, a newspaper reporter, a black eye. The North-west has been convicted of giving this discolored optic. R. Vance Hutchins has recovered from his indiscretion the knock administered to him. There will be no evidence for him.

Drinks should be thankful for such a small favor as this comradery.

### WOOD

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### Wonderful Tonic That Aids Digestion

It is a fact that many people suffer from indigestion, and it is a fact that many people suffer from indigestion. It is a fact that many people suffer from indigestion, and it is a fact that many people suffer from indigestion. It is a fact that many people suffer from indigestion, and it is a fact that many people suffer from indigestion.

### TAX MATTERS TO TAKE ATTENTION

Article I, Section 53. No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax.

Article IX, Section 1a. No poll or head tax shall be levied or collected in Oregon. The legislative assembly shall not declare an emergency in any act regulating taxation or exemption.

Argument in Favor of Above Measures

The purpose of the proposed constitutional amendments is to provide a broad and safe foundation for genuine tax reform in Oregon. If adopted we can then proceed in an orderly and rational manner to correct the defects and abuses in our present system of taxation, and thus discourage and repress the irrational schemes and vain theories now prevalent.

Section 1, Article IX, and Section 2, Article IX, of the constitution have imposed on our state a primitive form of the general property tax, a system which makes the pretense of taxing all property, real and personal, tangible and intangible, seen and unseen, by one uniform rule and method. Such a system was tolerably adapted to the economic and industrial conditions of a half century and more ago, but is too rigid to permit equitable taxation of the widely varied forms of property today, and too limited to reach many classes of private wealth that should bear a part of the public burdens.

Eleven states have either never placed onerous restraints on legislative power in taxation or have succeeded in so amending their constitutions as to permit them to break away from the general property tax. These states have found the absence of such restrictions a decided advantage, permitting them to improve their tax laws and administration to meet the requirements of modern conditions.

The remaining states, including Oregon, have provided in their constitutions for the general property tax. In no one of them has it been satisfactory. This is the unbroken testimony of every tax commissioner, political economist or expert who has given thoughtful consideration to the subject.

The second conference on state and local taxation, held at Toronto, Ontario, in 1908, under the auspices of the International Tax Association, adopted, unanimously, the following resolution:

"Whereas, The greatest inequalities have arisen from laws designed to tax all the widely differing classes of property in the same way and such laws have been ineffective in the production of revenue, and

"Whereas, The appropriate taxation of various forms of property is rendered impossible by the restrictions upon the taxing power contained in the constitutions of many of the states;

"Resolved, That all state constitutions requiring the same taxation of all property, or otherwise imposing restraints upon the reasonable classification of property, should be amended by the repeal of such restrictive provisions."

Two of the proposed amendments (ballot numbers 294 and 306) were submitted to the people in 1910; but they were defeated in the election of that year for the reason that their purpose and the wisdom of their enactment were not fully understood and appreciated. These amendments are again submitted in the belief that they are now better known and will be approved by the large majority of voters who surely prefer a progressive and genuine plan of tax reform to either the inequalities of the general property tax on the one hand or the delusive uncertainties of the single tax on the other.

The third constitutional amendment proposed (ballot number 298) is for the practical repeal of the so-called "single tax" amendment adopted in 1910. This proposition appeared on the ballot at the last election under an attractive title, not fully expressive of its real purpose, at the same time giving prominence to an incidental feature that was something of a joker, providing for the repeal of the poll tax.

With the adoption of the proposed amendment of all the "single tax" amendment of 1910 would be repealed with the exception of the repeal of the poll tax. The proposed amendment also prohibits the declar-

ing of an emergency in any act regulating taxation or exemption, thus fully insuring the right of referendum on any tax law enacted by the legislature. This provision is inserted in lieu of the most unreasonable and unwarranted feature of the 1910 amendment, which practically deprives the legislature of power to legislate in matters of taxation.

It is urged that the amendment of 1910 permits "county option" or "home rule" in taxation. True, but there is no demand for local legislation of this character except to further the schemes of the single taxers, and no county tax measures are being proposed or considered except by single taxers.

Aside from its connection with the single tax, "county option" or "home rule" in taxation is contrary to the general course of rational tax reform. The tendency of well-considered legislation is toward centralization of authority and uniformity of laws and methods of assessment and taxation within state jurisdictions. The states that have been making most substantial progress toward equitable and effective taxation have been moving in this direction. If put in effect, "county option" would disorganize the fiscal system of the state, engender controversies between counties and be destructive of any general and orderly plan for betterment of conditions in taxation.

In conclusion these three proposed constitutional amendments harmonize with each other and together form a broad and sound basis for real tax reform in Oregon. Being convinced that these measures fully answer the demand for constructive and rational tax legislation, instead of vain theories and destructive schemes, we feel confident that they will be approved.

### Argument Opposing Above Measure

These three proposed tax amendments are intended to take from the people of Oregon their constitutional power and right to have every new state tax law referred to them for approval or rejection before it takes effect; second, to take from the people of every county their constitutional power and right to make local laws to tax or exempt from tax any class or classes of property in their county. Besides, these proposed amendments will open the door for the legislature and the state tax commission to:

1. Still further lower the taxes on railroads and other franchise corporations.
2. To take from the counties the school money derived from taxes on railroads and other franchise corporations.

Nowhere in these amendments or in any measure offered by the legislature or the state tax commission, or in any argument offered in favor of these measures, is there a word or a hint about taxing the water power trust on the value of the water power owned by it, which is now practically exempt from tax; nor is there even a hint about taxing the value of franchises owned by railroads and other franchise corporations.


The real purpose of these amendments is to take from the people the power to control tax laws, and to give that power back to the legislature. That is what Big Business wants and what the state tax commission wants. The state tax commission said nothing about the "defects and abuses" in our tax laws until the people took control of the taxing power in 1910.

The meaning of these three amendments is that, in the opinion of the legislature and the state tax commission the people of Oregon cannot be trusted with absolute control of the taxing power. That is what the state tax commission and the legislature mean, and what the railroads, the water power trust and the big speculator mean. Big Business discovered immediately after the 1910 election that the county home rule tax amendment was "very bad" and "revolutionary." Then the state tax commission said it was "very bad" and "revolutionary."

The advocates of these amendments say the first two were defeated in 1910 because the people did not understand them. They say the county home rule tax amendment was adopted in 1910 because the people did not understand it. Do the state tax commission and the legislative committee believe the people understood what they were doing in 1910 when they elected the legislature of 1911 and the present state officers?

The statement that the county home rule tax amendment appeared on the ballot in 1910 under a title that did not express its real purpose, and that it contained "something of a joker" is proved untrue by the ballot

(Continued on Page 3)



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