

FOREST TAXATION

It will be conceded there is need for tax reform as it affects our various classes of property and lines of endeavor. The whole question of taxation is such a stupendous one that we always hesitate to act even in specific instances. Our country has prospered under the general property tax in spite of its defects, and no acceptable comprehensive system to take its place has been proposed. We know that most proposed reforms are at best only half way remedies and that sometimes the remedy proves more distasteful than the disease.

Occasionally however, emergencies arise which demand attention and the question of forest taxation is a case in point. More properly it is not a tax question, but a forestry question, or one of land use. No one will question but that idle land constitutes a direct economic loss. An abandoned farm or building pays taxes on a shrinking valuation, ceases to be a field for labour, and contributes little indeed to community advancement. We cannot avoid having idle property, but if the proportion of this becomes great enough, the burden on that which is producing becomes so excessive that some way out is sought.

In this state it is estimated that some 37 per cent, or twenty-two million acres, of our land area is best fitted to forest production. Possibly some of this area could be used for other

purposes—such as for grazing or cropping—but the demand for these uses is comparatively limited.

So far as federal forests are concerned, we may assume that they will be managed for continuous production. This accounts for over 50 per cent of our total forest land area. But we still have, in private ownership, some ten million acres of forest land, and it is to deal with this land use problem that should give concern to property owners of the state.

For a long period of years different agencies have been giving thought to the subject of forest taxation. Some fifteen years ago, the National Tax Association started to agitate the question and Professor Fairchild of Yale University, as a member of that organization, from time to time made constructive and illuminating reports, showing the inequity of the general property tax as applied to forest properties. Suffice it to say that forest income, unlike much other income, cannot be withdrawn annually or periodically to meet expenses. The practice is to include this income with the value of the property, thus bringing about double taxation and discouraging forest growing.

The need for tax reform in this state should be apparent in the interest of continuation of our dominant industry, and use of our poorer lands. It might be of interest to note that Minnesota

and California, Michigan, Massachusetts, New York, Pennsylvania, Alabama, and numerous other states have realized the importance of forest taxation and taken definite steps to remedy an untenable situation.

The problem of holding and growing forest crops involves a very long time investment, one fraught with many risks and at the best cannot be expected to yield high rates of interest. The persons entering on such an enterprise therefore desires and is entitled within reason, to know what his regular cost will be during this period. Costs may be catalogued roughly as investment in land, taxes, protection and administration. The most uncertain of these costs is taxes.

No legislation has been suggested here or elsewhere which would give undue consideration to the forest land owner. He expects and doubtless will pay his full share of taxes and perhaps a little bit more. But unless some equitable system of forest taxation is put in effect we may reasonably suppose that the experiences of many other states will be repeated in our own, i. e., timber will be removed, and large areas will revert for non-payment of taxes, thus becoming a source of expense rather than revenue. And it would seem the part of wisdom to profit by the experience of other states and not delay putting our own house in order until the process becomes one involving enormous costs.

Klamath Forest Protective Association

SPEECH OF MR. DAVIS AROUSES VIRBAL STORM

Republicans Reply Vigorously to Religious Reference in Address

WASHINGTON, Oct. 13, (AP)—Controversy over the religious issue again has sprung up in the presidential campaign.

It was stirred up by the radio address of John W. Davis, 1924 democratic presidential candidate, depicting infection of the religious issue into the campaign. Two prominent republicans, Sen-

ator Reed Smoot of Utah and former Governor Arthur M. Hyde of Missouri, interpreted Davis' speech as an attempt to create the impression that attacks on Alfred E. Smith's political views are aimed at his religion.

Criticize Davis
Formal statements from both were issued by republican national headquarters here tonight criticizing Davis.

Meanwhile, Herbert Hoover spent another day in practical seclusion at his home, completing his Boston address for next Monday night and working on the speech he will deliver in Madison Square Garden a week later. He made an early visit to his Massachusetts avenue headquarters, arriving at 7:45, long before government clerks began their daily routine. After attending to a few pending campaign matters, he returned to his home before

noon and spent the rest of the day in his study there.

Is Vicious Doctrine
Smoot characterized Davis' speech as "amazing" and said that to imply that all attacks on Governor Smith are attacks on his religion, as he interpreted the speech, "is a vicious doctrine and does not do justice to Dr. Davis."

The 1924 democratic candidate, the Utah senator said, adopted "one of the outstanding sophistries of the present contest."

"His high sounding defense of religious liberty in this case is nothing less than an attempt to create the impression that an attack on Governor Smith's attitude on any political question is made simply because the governor happens to belong to a certain church," Smoot said.

"The unsoundness of this doctrine and the unfair inference it carries with it is resented by right thinking people of all religions, including countless high-minded Catholics throughout the country."

Hides Behind Church, Charge
Hyde said "it seems that in Mr. Davis' view, as well as in

the democratic view generally, any one who opposes the tammany candidate for president is a religious bigot."

"Smith," Hyde said, "has no right to draw the mantle of his church about him" and say that opposition to his political principles is opposition to his church."

Epidemics of measles occur every two years, according to statisticians, usually in March and April.

HERALD CLASSIFIED ADS BRING RESULTS

S. P. ANNOUNCES REDUCED RAIL RATES TO EAST

Reduced round-trip rates on the Southern Pacific railroad from all important cities of the east to Pacific coast points will again be placed in effect during the 1929 summer season. It was announced Friday by F. S. McGinnis, passenger traffic manager.

The round-trip fare to the Pacific coast cities will be slightly more than the regular one-way

fare, according to McGinnis. The round-trip fare from the coast to points in the east will be the same as westbound fares. Sale dates for eastbound reduced fare tickets will be May 22 to Sept. 30, 1929, while westbound tickets will be on sale May 15 to Sept. 30, 1929. Return limit on all tickets will be October 31.

In view of the fact the Shriners and Elks will hold their national conventions on the Pacific coast next year, an early announcement of the rates for next year is being made so that many eastern members of these organizations may make their plans, McGinnis stated, also to induce tourists to come west during the summer.

PIGGLY WIGGLY ROBBER

LOS ANGELES, Oct. 13, (UP)—A lone bandit held up two Piggly Wiggly chain stores here tonight and escaped with an undetermined amount of money. Description of the man who robbed one store tallied exactly with that of the man who five minutes later robbed another branch.

Hear—
The latest Victor Records at Star Drug Store. 827-027

Mom'n Pop



By Cowan

SIDE GLANCES

By George Clark



"Rembrandt? Don't make me laugh! I wouldn't give that for every Rembrandt in existence."

treckles and His Friends



No, We Wouldn't



By Blosser