

THE DAILY JOURNAL

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OREGON COMING EVENTS.

Executive committee meeting of American Mining Congress, Portland, December 10.

Dairymen's association, Corvallis, December 15-16.

Poultry and pet stock show, Salem, December 17-19.

Special session of the legislature, Salem, December 21.

National livestock convention, Portland, January 12-15.

Angora goat show, Dallas, January 14-15.

The Weather.

Tonight, fair; Wednesday increasing cloudiness.

AN ELEPHANT ON THEIR HANDS.

The party that won this election has an elephant on its hands.

The demands for improvements from the new wards will be persistent, and hard to meet with the revenues of the city.

The territory is very large, and with twice the revenues, the expectations of the citizens could not all be met.

Their necessities are going to exceed any amount of money, and their expectations will be disappointed by the best disposition can be made of the taxes.

With all the good intentions in the world the new wards will be full of kicks that will manifest themselves at the very first opportunity against the party in power.

They will do that with a vengeance, and not a little of the disappointment they will feel at not getting all they think they ought to have will fall on their aldermen.

So there is no path of roses before the men who will undertake the government of Greater Salem. Men who serve without pay, and who cannot, directly or indirectly, enrich themselves under the present charter, are entitled to sympathy and encouragement.

THE PRESIDENT'S MESSAGE.

This document wisely takes the line of safety by introducing no demands for innovations or disturbing legislation on the eve of a presidential election.

Roosevelt plays his trump cards for the Republican administration by giving prominence to the Alaskan boundary and Panama canal treaties.

The Republicans have won renown for national glory by their successful dealing with those great questions. They have been fortunate achievements from a party standpoint, and appeal to national pride.

In every department of the government he demands the greatest economy, and, under Speaker Cannon, he will get some help. There is not much demanded among official circles on this line, but the people want relief.

Roosevelt demands that our country knit closer relations with the Philippines in tariff legislation, and there he drops the tariff question.

By securing a reciprocity treaty with Cuba, the administration has taken one great practical step toward opening our markets to that island's products, and for the relief of their people.

The message makes an appeal for greater safety appliances on railroad trains for saving human lives.

VALE, CITIZENS.

You are buried after a good fight, but your good deeds will live after you. In the words of the scripture: "Rejoice that your names are written in heaven."

Fortune favored you in many matters, like \$5000 on the Anson bond, \$7000 for the postoffice lot, increasing revenues. You went in at a favorable time, and go out when the job is becoming complicated.

The Journal was with you for five years, and stayed with you while you did right, and left you when you did wrong. But you could not always re-

main in power, and there are honest citizens outside your ranks.

The defeat of the candidates on your ticket this time was not the defeat of those men as individuals, but the repudiation by this community of your mistakes of judgment and errors in public policy.

Not a word has been said reflecting on the character or charging corruption on anyone on the Citizens' ticket. The Republicans knew they had a fight on their hands to beat you, and had to fight hard.

For Rev. P. S. Knight, who stood the brunt of the Citizens' battle, the people of Salem will continue to have their old-fashioned respect and tender regard as a Christian gentleman.

WORKING FOR THE FUTURE.

The great task of building the Greater Salem of the future should now be entered upon in the right spirit by their city fathers and the people.

There is too much to do to spend any time in litigations over the city charter, or testing the constitutionality of the poll tax exclusion.

The poll tax feature of the charter should be struck out, or it will be used at the next city election for the further corruption of the voter.

What a shameful introduction to a political career for the first voter who had to step up and have \$3.00 laid down for him by some committee.

There should be definite steps taken that the people of Salem shall be able to accomplish the permanent improvement of at least one street.

It is a great victory for progress that a city government has been elected that will encourage progress on the part of the people.

It was a blow to that mossbackism that sneers at public spirit, and makes it almost a crime not to belong to the calamity brigade.

The Republican city administration will have it to show to the people that progress and good business administration are not incompatible with each other, and that Greater Salem can be as honestly administered as the county and state are under Republican rule, and they will do it.

MEN WHO DESERVE CREDIT.

In the city campaign just closed there were many who did effective work for the success of the Republican ticket, who deserve credit.

The Young Men's Republican Club comes in for generous compliments, and all the young men feel a pride in belonging to such an organization.

The Republican city committee deserve great credit for starting the campaign right under the direct nomination system of making a ticket.

The Republican press committee, composed of Messrs. Prescott, Toews and Abrams, of the Salem Press Club, showed great ability and political sagacity in their treatment of the situation as it developed.

These newspaper men enjoy great prestige for their skill as political writers, and they will be in demand in other campaigns. The material that was shovelled at them by the Citizens' press committee was more than met and demolished.

The old Republican boys, who were sought to be driven into the Citizens' camp, showed their staying qualities, and deserve the credit that always belongs to unflinching veterans.

JOURNAL X-RAYS

"We have met the enemy, and we are theirs." Suggested as an obituary.

Have you paid your poll tax? If not, why not.

Binger Hermann, without committee chairmanships, will be worth more to Western Oregon than some men would be if they had them.

Democrats didn't relish paying \$3 for voting the Republican ticket, but some of them did it.

The election shows that there are more than three men in this town who are unselfish patriots.

It is the largest poll that knocks the political persimmon, and a three-dollar tax don't matter, either.

It takes a good lawyer to win on both sides of the case before the same jury.

The men who went to the polls and were refused a vote because they had not paid their poll tax, having foregone that privilege, will not be called on to pay the tax. If that is not the case, the law is what Judge Barnett would call unilateral.

The thanks of the people are due to Harmon Snook, Jos. Wright and George S. Downing, and other Democratic judges of election in the new wards, who refused to enforce the un-American and un-Democratic poll tax exclusion ordinance of the Citizens' administration.

AN EFFECTUAL "TAX DODGING" REMEDY

We have for several years studied the subject of assessment and taxation and have observed the effect of many laws enacted by our legislatures for the purpose of bringing about a fair listing of all property subject to assessment and taxation in this State. A great many tax-payers, in nearly all stations of life, have talked with us about the prevailing practice of evading assessment, and the consequences that follow. They generally consider that the present habit of prevarication in listing assessable property is a mischief that most seriously retards our advancement, and that it more than overcomes all our efforts made at the public expense and by private enterprise to induce immigration to our State. That our tax-rolls show scarcely a tenth of the real value of our property, and as it is upon the amount of this low valuation of property, as shown on the assessment rolls that our tax rates are levied, our tax rates appear to be high and exorbitant to people coming to the Pacific coast; and as a consequence many are deterred from locating in our State.

If all property were assessed and listed at its true cash value it would not require anyone to pay a greater sum than he now pays; but, on account of new properties which would be added to the roll which now escape taxation, many would not be compelled to pay as much taxes as they do now. Many frankly admit that they stretch their conscience somewhat in giving a list of property to the assessor, and that they aim to omit from their list as much property as their neighbor, according to custom, will omit from his assessment. That they would cheerfully list all their property at its true cash value if all other property were assessed in the same manner. That they desire to bear their just proportion of the public expenses, but, under the present practice, if they listed their property fairly, they would be compelled to pay more than their just share. That while they are willing to do their part toward the payment of taxes yet they are determined to do no more. We find the people unanimous in the desire for good government, and that they are willing to pay their just proportion for its maintenance.

This notorious usage of "tax dodging" has become a most virulent ulcer upon our body politic. An Oregon tax-roll is the eighth great wonder of the world. Its study proves to one that conscience has been often discarded, and that many must surely trust that the Maker on that final day of judgment in casting up the final account of their deeds done on this earth will forget to scan these tax-rolls. The reckless manner in which the property owners are forgotten by many when the assessor calls on them is remarkable. While it is true that people know quite generally that there is a habitual evasion of the assessment laws to a certain degree, yet few have but a faint conception of the extent to which this practice is carried, unless they personally examine the tax-rolls.

If newspapers of each county would publish a list of each taxpayer's property, as given to the assessor, it would strike many a good and well meaning citizen with consternation, and we would find that the tax-roll of next year would be increased many-fold over that of our present year. Publicity is the only remedy to bring about a true reform in this matter. Adequate laws may be enacted upon any subject, yet if they are improperly enforced or executed they will not accomplish the purpose for which they are intended. If the people are kept in ignorance as to the manner in which an officer performs the duties imposed upon him by law, and the people are also kept in ignorance of the evasion of such laws by those whose duty it is to observe them, then favorites ward strikers, political bosses, and unscrupulous persons will evade our laws with impunity. Darkness is a most favorable place to breed microbes and foster deadly germs of disease, and sunlight is their deadly foe. So secrecy in our body politic tends to produce an unhealthy condition and creates a most favorable opportunity for the breeding of fraud and corruption, and their unrelenting foe is publicity. Turn the sunlight of the facts upon public abuses and the people will force its perpetrators to desist. The people demand an honest administration of public and private affairs, and fraud and corruption cannot long exist when brought in view for public inspection.

Twoed and his gang bribed judges and legislatures, laws were passed in their interest, public treasuries were pillaged by them, and decisions were rendered in their favor, and no such complete and extensive plan of fraud and public spoliation was ever devised in any country, yet publicity brought about the downfall of this powerful ring. It was through the columns of the New York press that this vast system of fraud and corruption was exposed and broken up, and "Boss" Tweed, who was more powerful than any king, to languish and die in a felon's cell. The newspapers are the moulders of public opinion. It is through the columns of the newspapers that public and private abuses are disclosed, frauds unearthed and great reforms are brought about. It was Napoleon who said, "Four hostile newspapers are more to be feared than ten thousand bayonets."

We would, therefore recommend complete publicity as a certain remedy against the practice of "tax-dodging." The assessment of each person liable to assessment in a county should be published, as is done in several other states, before the county board of equalization meets, in the leading newspapers published in the county. The state of Illinois now has such a law, and its effect is magical. Each person is made aware of his neighbor's list of property given in to the assessor, and if such neighbor omits any of his property subject to assessment he is compelled to hasten its correction. This law has brought about a revolution in that state with regard to equal and just taxation, and it is almost impossible for one to escape his just proportion of the taxes.

Our state has a law requiring publicity in the allowance of bills against counties. This law was enacted in 1891, and requires that all bills presented to or allowed by a county, excepting where the charges are fixed by law, to be published in a leading newspaper of such county. We have observed the practical effect of this law with considerable interest. This law saves every year many thousands of dollars to each county of this state. Exorbitant bills, such bills as political plums for favorites, and bills for other questionable private motives are now scarcely ever presented or allowed. The people keep posted upon the business of the county, and if they discover a bill allowed against the county which they deem to be wrong they institute proceedings to stop its payment. County courts are made more careful in examining and paying bills. A person is made more cautious about the presentation of exorbitant or questionable bills, because he does not like to have it appear in print that he has attempted to defraud the county. But it appears to us that this law does not go far enough, and that it would be more effective if it required the publication of all bills allowed by a county. The people should know everything for which their money is expended. The exception in this law, that bills in which the items are based upon charges fixed by law need not be published, would seem to include all bills presented under fee-bills. The fee-bill system in the past has been regarded as a source of the greatest drain upon the public treasuries. Without the publication of such bills it allows the officer's construction of the law and the amount of his bill to go unquestioned by the people who pay the taxes to meet their payment. Nearly every county court of this state now points with pride to the reduction of public expenses. Our county courts are almost without exception composed of very competent men, but we cannot say that they are in any way more competent than their predecessors in office. We are therefore forced to the conclusion that the publicity required by this law in the presentation and allowance of bills has been the great factor that has brought about the present economy in public affairs.

In conclusion we will say that the newspapers of our State have always shown a public spirit, and gladly furnished the news to their readers. The legislature can place proper safeguards upon this law which we propose against the evasion of the assessment laws, by prescribing prices for publication, so that but little expense will be entailed in its operation.

We are thankful that we are alive and doing business at the same old stand, to the contrary notwithstanding.—Batavia (Iowa) Watchman.

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