

A PAPER JUST AS IT WAS READ AT POMONA GRANGE

The Moral and Legal View of Road Improvement by Special Taxation

(A paper read at Marion county, Pomona Grange on April 7.)

The Tuttle law, so-called may be briefly said to be an act to lay out and improve county roads by assessments upon adjacent land owners.

A writer in the Statesman approves this method of building county roads, and inquires, "Why shouldn't the property owners adjacent to a road bear the greater portion of the expense of improving it?"

The answer is that the county or state cannot build a road for one man nor for any specific number of men—it can only build roads for all men, for the public at large. It cannot rightfully, therefore, build roads for all men, and tax the cost to a few.

It has been held that the state cannot levy taxes for any purpose not

expressly public, "however certain and great, the resulting good to the public." Lowell vs. Boston, 111 Mass. 461.

Public taxes cannot be levied to confer a special benefit on any individual. No public work can be undertaken for such an end. Public works are undertaken for the common benefit of all, and every public work belongs as much to one person as another. That public expenditures, therefore, should be paid for out of the public purse, and not out of the private purse of individuals seems close to a self-evident proposition.

If some individuals are, in fact, benefited more than others by a public work, it is an incidental result only, not the object of the work. And, as it was not the aim or end of the work

to produce this result, such incidental result is properly no business or concern of the public whatever. If the good of an individual, a such, can be segregated, for the purpose of taxation from his good as a member of the community, it would logically follow that the state could build a private road for an individual at his expense.

The whole doctrine of special assessments for incidental benefits is a survival from times when taxes were levied very much as highwaymen levy contributions. Every public work incidentally benefits some men above others, but such incidental benefit does not become property, and subject to taxation until it takes concrete form by attaching to and adding value to property.

The incidental benefits to the business interests of Salem were doubtless considerable from the location of the public institutions there. The building of the state house may have increased the value of property adjoining. But the state did not, in consequence, attempt to levy a special tax upon the individuals benefited.

Who will be bold enough to say it is right to tax the cost of a bridge to an adjoining land owner and then charge him toll for the use of the bridge? But the state does this very thing substantially when it assesses the cost of a road to the owner of adjacent land; for it not only makes him pay the cost of the road, but taxes him besides for

the additional value the road adds to his land.

If a road adds a thousand dollars to a man's land, the assessor raises his assessment a thousand dollars, for which he pays a additional taxes. Therefore it is not true that if one derive an incidental benefit from a public work he pays nothing for it unless he be assessed specially. He does pay for it every time he pays his taxes!

In America the people have been constantly imposing limitations upon the excesses of taxation, for a hundred years. Our own constitution has two clauses which are particularly directed against that vicious form of taxation for which the Tuttle act specially provides. Subdivisions 7 and 10, section 20, article 4 of the constitution, prohibits all special assessments for road purposes, so that this act is unconstitutional in its whole aim and scope.

In Maxwell vs. Tillamook county (20 Ore.), Judge Lord, with his usual perspicuity, distinguishes between general and local laws, and points out that the road act in that case was local and therefore void.

The Tuttle act presents a clear case of special taxation for road purposes. It is not general, it is not distinctly local; but dwells, like the vulture in the fields of air until it descends to feast on 6 per cent non-taxable bonds!

A legal authority says, "In parliamentary language some acts are called public general acts others public local acts." And so others analogously

Nervous?

There are many causes of nervousness, poor blood heads the list. The doctors call it anemia. The blood lacks red corpuscles. At your first opportunity, consult your doctor about taking Ayer's Sarsaparilla. Ask him if he has anything better for weakness, debility, nervousness. If he has, take it. If not, take Ayer's Sarsaparilla. Get well, that's what you are after.

We have no secret! We publish the formulae of all our medicines!

would be "public special acts."

Before the Tuttle act was passed there was one general law, one common rule for all roads, for all men in the state. But by this act there are now two rules—one general, the other special, providing for exceptions. One for all men, the other for some men only.

But since the legislature can make no law for a few men only, therefore this act is void.

The same writer in the Statesman wants further to know why the principle of the public paying for public things should not apply to cities in the matter of street improvement? May not this be an effort to justify one bad thing by another still worse?

Are the foundations for special assessments, even in the case of cities, altogether beyond question? Hundreds of property owners in Portland have been "improved" entirely out of their property by street assessments. Elsewhere it is even worse, for contractors have not only taken lots for improving them; but get a judgment out against a lot owner for the balance, where a lot did not sell for enough to pay the cost of improvement! See cases cited by Sawyer J., Taylor vs. Palmer, 31 Cal.

606. Must there not be something wrong with a system that leads to even worse than confiscation?

This is the system the Tuttle would carry to the country!

The bankers, and other friends of the act, seem wholly unable to answer for the farmers' lack of enthusiasm regarding this new law, in the face of the rural desire for better roads.

Are others, however, who think it stupid "as his enemies hoped for, his friends feared."

—A Waldo Hills Farmer

Human Blood Marks.

A tale of horror was told by marks in human blood in the home of J. H. Williams, a well known merchant of Ky. He writes: "Twenty years ago I had severe hemorrhages of the lungs and was near death when I began taking Dr. King's New Discovery. It completely cured me and I have remained well ever since." It cures Hemorrhages, Chronic Coughs, Sifted Colds, Bronchitis, and is the only known cure for Weak Lungs. Every bottle guaranteed by J. C. Perry, druggist. 50c per bottle. Trial bottle free.

OFFICIAL PRIMARY NOMINATING BALLOT.

FOR THE

REPUBLICAN PARTY FOR SALEM PRECINCT, MARION COUNTY,

AT THE

PRIMARY ELECTION TO BE HELD FRIDAY, THE 20th DAY OF APRIL, 1906.

Mark a Cross (X) Between the Number and the Name of Each Candidate Voted For.

REPUBLICAN CANDIDATES FOR NOMINATION FOR SENATORS AND REPRESENTATIVES IN CONGRESS, AND FOR STATE AND DISTRICT OFFICES.

FOR UNITED STATES SENATOR IN CONGRESS (to fill vacancy)		FOR STATE TREASURER	
	Vote for One.		Vote for One.
12. Fred W. Mulkey of Multnomah County		30. John H. Aitkin of Baker County.	
FOR UNITED STATES SENATOR IN CONGRESS (for term beginning March 4, 1907)		31. E. V. Carter of Jackson County.	
	Vote for One.	32. Ralph W. Hoyt of Multnomah County.	
13. Jonathan Bourne, Jr., of Multnomah County. "I will support President Roosevelt's determination that justice be done all men."		33. Augustus C. Jennings of Lane County. "Favors rigid economy in state institutions, bank examiner, tax franchises and corporations."	
14. H. M. Calk, of Multnomah County.		34. Thos. P. Ryan of Clackamas County. "Favor law prohibiting use of public money for private gain or corporation profit."	
15. Stephen A. Lowell, of Umatilla County.		35. Geo. A. Steele of Clackamas County.	
16. E. L. Smith, of Wasco County.		FOR SUPREME JUDGE	
17. E. B. Watson, of Multnomah County. "Popular rights can not be surrendered for the advancement of private interests."		36. Robert Eakin of Union County.	Vote for One.
FOR REPRESENTATIVE IN CONGRESS First District.		FOR ATTORNEY GENERAL	
	Vote for One.	37. A. M. Crawford of Douglas County.	Vote for One.
18. Willis C. Hawley, of Marion County. "No interests to serve but the public interests."		38. George H. Durham of Josephine County.	
19. Samuel B. Huston of Washington County. "Roosevelt's rate policy, Chinese exclusion, harbor improvements, parcels post, no land scripping."		FOR SUPERINTENDENT OF PUBLIC INSTRUCTION.	
20. Walter L. Tooz of Marion County. "Will support President Roosevelt's plan for government control of railroad rates."		39. J. H. Ackerman of Multnomah County.	Vote for One.
FOR GOVERNOR		FOR STATE PRINTER	
	Vote for One.	40. Wm. J. Clarke of Marion County.	Vote for One.
21. Harvey K. Brown of Baker County. "In favor primary law, abolishment of machines, enforcement of laws, woman suffrage."		41. Willis S. Dunnaway of Multnomah County. "Pledges economical business administration; squares deal for taxpayers; no deals with bosses."	
22. T. T. Gray of Marion County. "Government of the people, by the people for the people."—Lincoln.		42. J. R. Whitney of Linn County. "Pledges faithful performance of duty and strictest economy in the people's interest."	
23. Charles A. Johns of Baker County.		FOR COMMISSIONER OF LABOR STATISTICS AND INSPECTOR OF FACTORIES AND WORKSHOPS.	
24. Charles A. Schluhrs of Coos County. "Strict constitutional and law observance. Sacred protection of people's rights. No grafts."		43. O. P. Hoff of Multnomah County.	Vote for One.
25. James Withycombe of Benton County. "Honest and fearless performance of public duty. A greater and united Oregon."		REPUBLICAN CANDIDATES FOR NOMINATION FOR DISTRICT AND COUNTY OFFICES.	
FOR SECRETARY OF STATE		FOR JOINT SENATOR, Linn and Marion Counties.	
	Vote for One.	44. Frank J. Miller of Linn County.	Vote for One.
26. Frank W. Benson of Douglas County.		FOR STATE SENATORS from Marion County.	
27. Claud Gatch of Marion County.			Vote for Two.
28. Lot L. Pearce of Marion County.		45. Edward M. Croissant. "Protection of the interests of the taxpayers of the state."	
29. Frank T. Wrightman of Marion County.		46. W. H. Hobson.	
FOR SHERIFF OF MARION COUNTY.		47. T. B. Kay. "I intend to support the people's choice for United States senator."	
70. W. J. Culver.	Vote for One.	48. A. M. LaFollett.	
FOR CLERK OF MARION COUNTY.		49. John S. Richie. "The interests of the people, first, last and all the time."	
71. R. D. Allen.	Vote for One.	50. J. N. Smith.	
72. E. A. Crossan.		FOR REPRESENTATIVES from Marion County.	
FOR RECORDER OF MARION COUNTY.			Vote for Five.
73. D. G. Drager.	Vote for One.	51. Oliver Beers. "If elected I will support the people's choice for United States senator."	
74. Chas. F. Elgin.		52. J. L. Calvert.	
75. John B. Giegy.		53. William M. Cherrington. "I promise always to vote for people's choice for United States senator."	
76. John P. Hunt.		54. Frank Davey. "For people's choice; honest, economic administration; few and carefully prepared laws."	
77. Wm. L. Jones.		55. E. Hofer. "Abolish all grafts. Establish indirect taxation. Direct election of senators."	
FOR TREASURER OF MARION COUNTY.		56. Samuel A. Hughes. "If elected I will support the people's choice for U. S. senator."	
78. T. B. Patton.	Vote for One.	57. Jerome F. Jones.	
79. W. Y. Richardson.		58. Ed. T. Judd. "As before; I will support the Republican choice for United States senator."	
80. Scott A. Eggs.		59. James W. McCown.	
81. H. W. Smith.		60. J. W. McKusney.	
82. J. N. Witsol.		61. A. N. Moore. "For a sound and businesslike administration of public affairs."	
FOR SURVEYOR OF MARION COUNTY.		62. H. D. Mount.	
83. B. B. Herrick, Jr.	Vote for One.	63. Lloyd T. Reynolds.	
FOR CORONER OF MARION COUNTY.		64. Geo. F. Rodgers. "Republican United States senator whose record will stand the microscope."	
84. A. M. Clough.	Vote for One.	65. J. H. Settlemier.	
85. Dr. D. F. Lane.		66. Jerome D. Simmons. "I promise always to vote for people's choice for United States senator."	
FOR COUNTY COMMISSIONER OF MARION COUNTY.		67. Mark S. Skiff. "United States senators should be nominated and elected by the people."	
86. W. H. Goulet.	Vote for One.	68. L. B. Stinson. "Will vote for Republican voters' choice for United States senator."	
87. Wm. Milley.		69. W. A. Taylor.	
FOR JUSTICE OF THE PEACE, Salem District.			
88. P. N. Lathrop.	Vote for One.		
89. Alfred E. McIntire.			
90. Daniel Webster.			
FOR CONSTABLE, Salem District.			
91. J. C. Johnson.	Vote for One.		