

CORPORATIONS' TAX RATE MUST BE REVISED UPWARD

MEND the saying "sure as death and taxes" by omitting the word "taxes"—at least in California.

If you are unincorporated you pay \$1,1386 on the \$100 valuation of your property, but if you have had the good judgment to incorporate yourself you escape with much less.

Only a few can be railroads or telephone and telegraph companies. Most Californians have to be simple citizens and pay the higher ad valorem tax on their homes, businesses and personal property.

The legislature has before it the task of equalizing the two types of taxes. Under the tax amendment recently adopted the real and personal property tax is levied in the county and city or town in which the land is held and the tax returns go to that political subdivision.

After less than two years under the new method of taxation the state faces a serious deficit unless the taxes paid by corporations can be increased. An increase of practically 20 per cent will be required from all corporations save express companies, which, singularly enough, pay more than other corporations, and banks and insurance companies, whose rate is fixed by the constitution.

Naturally any increase will be fought by the corporations. One of their arguments doubtless will be that they are spending large sums for improvements, and, therefore, that their net income is decreased and the tax would be disproportionate to their profits. Taxes, however, are not computed on net income. If they were, untilled land and unimproved city lots would be tax free.

The governor of Illinois refused to pay 35 cents for a cup of coffee. A former governor of New York paid more than that for a "third cup of coffee" and it wasn't delivered, after all.

A fraternity house in Chicago was built without doors. That's the way most of them appeared to the average college student.

Board of Control Proves Its Worth to The State's Business

HERE is a problem in arithmetic the answer to which is a credit to the state administration and the state board of control.

The state board of examiners cost the state of California \$19,000 biennially. The state board of control, which superseded the board of examiners and does analogous work, costs the state \$42,000 biennially. The state board of control was cheaper by \$23,000. Is the state board of control an extravagance?

Wait a moment and see. The state board of control saved the state during the first two years of its incumbency \$290,518 in claims against the state rejected or reduced, \$150,195 in economies introduced at the state hospital, \$212,000 on the state printing office and schoolbook fund, \$8,150 in shortages restored to the state treasury from delinquent and malfeasant officers and boards, making a total saving of \$660,863.

Balance the \$23,000 additional cost of the state board of control against the \$660,863 saving and it will be seen that as an investment the state board of control was worth, in hard money, \$637,863.

However, the highest service which the board of control can perform to the state is not in the saving of nearly two-thirds of a million of dollars every two years, but in establishing a standard of honesty in state offices, of economy in state business, of efficiency in state institutions.

There seems to have been no system in the affairs of the state. For 14 years, according to the report of the board of control, there had been no audit of the accounts of any of the state offices. There was no incentive to honesty or to faithfulness when the officials at an institution were tacitly given to understand that the state did not care whether they were conscientious or thieving. Economy could not be practiced when there was no standard to guide the officials.

It is important and commendable that the state board of control saved two-thirds of a million of dollars to the state, but it is more important that within two years the business affairs of the state of California, a corporation, have been taken out of chaos and a cash register installed where once there was only a common, old fashioned till that was not equipped with even an alarm bell.

The Los Angeles fire commission has ordered the chief of the department to drive more slowly to fires. Sure; let the fires get a chance to start.

Doctor Hoppe has found coal in Canada. Did he jump any claims?

Needed Presidio Improvements Will Also Benefit the City

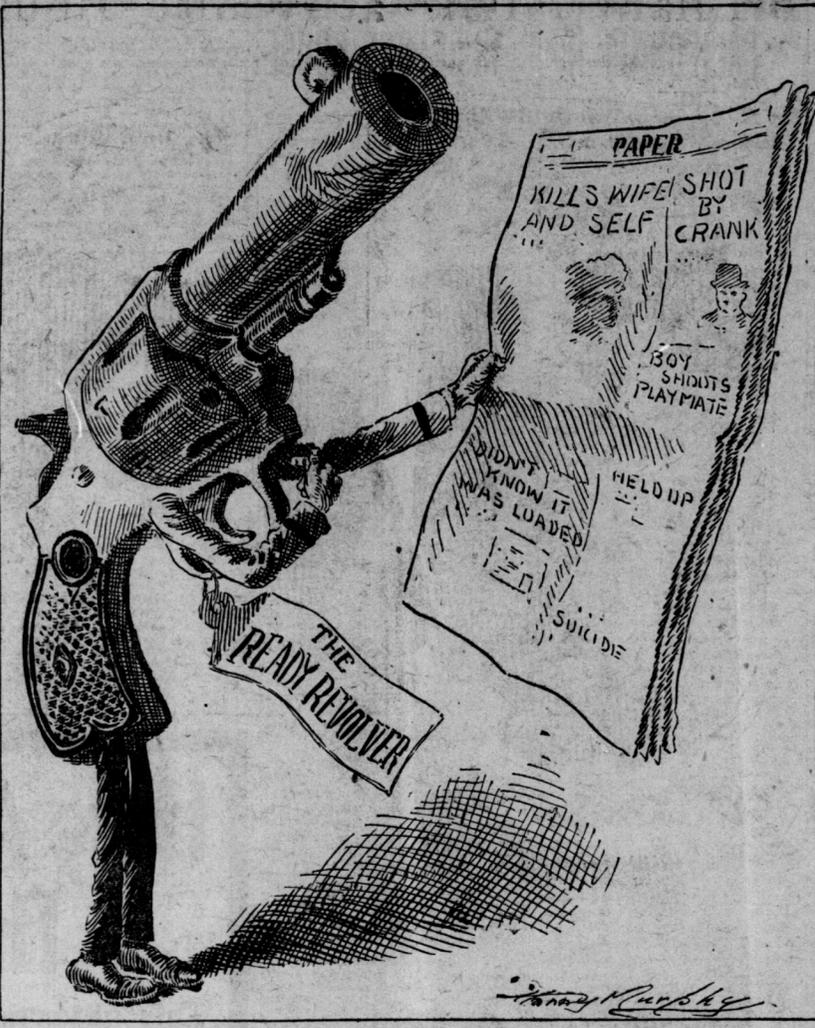
SECRETARY OF WAR STIMSON'S recommendation that congress appropriate \$1,650,000 for improvements at the Presidio of San Francisco is not an emergency measure nor is it the appropriation required as part of the government's preparation for the Panama-Pacific international exposition. The recommendation calls for \$750,000 for new barracks, \$500,000 for new stable buildings and \$400,000 for a seven story quartermaster's department building at Fort Mason. All these improvements are, in military parlance, "necessary for the good of the service."

It is the plan of the army, in so far as congress will permit, to consolidate commands at enlarged posts, discontinuing the small posts that have no military importance nor any but "pork barrel politics" reason for being. The Presidio is to be one of those central posts, and adequate buildings must be prepared for the men. The need of a quartermaster's building at this post is obvious, as this is the depot for the transshipment of military stores to the insular possessions and Alaska.

No one who has seen the stables at the Presidio will question the need of new animal quarters.

The improvement of the Presidio is beneficial to San Francisco. In a sense it is a public park, by virtue of the liberal regulations of the war department in permitting visitors access to nearly all parts of the beautiful grounds, and every architectural embellishment to the reservation is an added charm to San Francisco.

THE NEWS MAKER



MORE LAWS

By THE POET PHILOSOPHER

Wax says a law we ought to have, requiring this, compelling that: he thinks a law's the only salve for every grief beneath his hat. If some old lean rambunctious man reached out and kicked him on the jaw, he'd say the people out to rule, and that there ought to be a law. His house is standing by the creek, and every spring the floods come down, and drive him from it pretty quick, and strew his garden through the town. He never thinks to move his shack away from that will river's maw; he views the wreck and cries alack, and says there ought to be a law. He takes things easy day by day, when prudent men around him toil, a-burding geese or cutting hay or playing thunder with the soil; he hates to see those toilers eat their turkeys while he feeds on slaw; he loafs along the busy street and says there ought to be a law. When wintry tempests boom and howl, his wiser neighbors sit at ease, and eat their pies and roasted fowl, and shreded eggs and scrambled cheese; they rest at night in feather beds, while Wax lies on his moldy straw, and there the fettle tear he sheds, and says there ought to be a law. Oh, brethren, we have laws enough, and we have ordinances to burn! Get out and hustle—that's the stuff, and put in brine the seeds you earn! WALTON MASON.

ONE REMEDY

Some difficulties might be relieved if Castro could engage Jack Johnson to go along on his travels as valet.—Washington Star.

PERSONALS

- JONAH KUKIO KALANIHOALE, United States delegate to Washington from the territory of Hawaii, who was known in the old regal days of the Islands as "Prince Cupid," is here at the Stewart. He came to meet his wife, who arrived yesterday from Honolulu on the steamer Manuhua. They will spend the winter months touring California.
I. A. MCGORMICK, United States attorney for the southern district of California, registered at the Palace yesterday. He is here to assist in the government's prosecution of the Southern Pacific in the Elk Hill oil land cases.
EDWIN BERWICK, a resident of Pacific Grove and one of the first to urge and suggest a United States parcel post system, is registered at the Palace.
E. P. LATHROP and Mrs. Lathrop of Hollister are at the Union Square. Mr. Lathrop is one of the largest shippers of hay in California.
T. J. HORGAN and Otto Raphael, two of the largest apple growers of the Watsonville district, are at the Sutter.
W. J. CONNELL and Mrs. Connell and Mr. and Mrs. William Garland of Los Angeles are at the St. Francis.
ALFRED H. GOLDSCHMIDT, publisher of architectural books and maps, of New York city is at the Palace.
J. W. COOLIDGE, a fruit shipper of Porterville, is at the Sutter.
F. M. EMERSON, an electrical contractor of Bakersfield, is a recent arrival at the Argonaut.
A. W. AMES, president of the Horn Packing company of Honolulu, is at the Stewart.
W. J. KEEGAN, a clothing merchant of Santa Rosa, is registered at the Argonaut.
E. GORDON STEWART, an attorney of Ottawa, and Mrs. Stewart are at the Manx.
D. E. DUPUIS, a leading Chicago manufacturer, is at the Bellevue with Mrs. Dupuis.
B. M. HOLLIVAY of Boston, who is touring the world, is at the Union Square.
D. H. WILLIAMS, a furniture dealer of Fresno, is registered at the Argonaut.
ERNEST M. MCKEE, a lumber dealer of Humboldt, is at the Stewart.
S. HIGGINTHOTHAM, a Los Angeles railroad man, is at the Manx.
H. E. ARCHER, a merchant of Regina, B. C., is at the Manx.

WAGE CUT THREAT WOULD ABOLISH FOR STEEL TARIFF INAUGURAL BALL

Trust to Chop Labor's Pay if Duty Is Lowered, Committee Told

WASHINGTON, Jan. 14.—The metal schedule of the tariff law again was under fire before the house committee on ways and means today. Several steel manufacturing interests contended for retention of present duties in the schedule.

S. P. Ker of Sharon, Pa., president of the Sharon Steel Hoop company, advocated changes in the phrasing of the law to prevent importers taking advantage of its terms. Mr. Ker told of plans now under way by the United States Steel corporation to advance the wages of its common laborers and artisans and mechanics 10 per cent February 1. Representative Fordney of Michigan estimated that this would mean an advance of \$17,500,000.

In answer to Chairman Underwood's inquiry as to the cause of the proposed increase of wages by the steel corporation, Mr. Ker said he thought "that the corporation was taking time by the forelock to hold its labor." He urged protection from invasion from abroad and added that if the industry were disturbed, the companies would reduce wages to the point where they could meet competition.

The Waltham Watch company, alleged to be in "the watch trust," was investigated. E. C. Pritch of Waltham, Mass., testified.

"Don't you compel wholesalers to sell at a certain price to retailers?" asked Representative Rainey. "We try to, but don't always succeed. In hard times they almost uniformly fail to keep that price," said Mr. Pritch, who added he "had been pretty strenuous" in trying to prevent the watches sent abroad where they were sold at cheaper prices being sent back to this country to compete with domestic prices. The witness said he had a list of "approved jobbers" to whom the companies' watches were sold.

Rainey tried to bring out that jobbers selling below fixed prices were barred out of the trade. The witness finally said the Elgin, Waltham, Crown and Keystone Watch companies constituted what is known in the industry as the "big four," but added that there were other sources of supply.

PURSE ON PIER CLEW TO MISSING MANAGER

Venice Police Fear Portland Theater Man Has Met With Disaster

LOS ANGELES, Jan. 14.—The police of Venice, a seaside suburb, began today a search for John F. Cordroy, manager of an amusement enterprise of Portland, who could not be found at his hotel. Cordroy's pocketbook containing round trip tickets for himself and Mrs. Cordroy from Portland to Los Angeles, some money and a card showing his membership in the Elks' lodge, was picked up this morning on a stairway leading from a pier to the beach.

Cordroy was to have met Ellwood Salisbury, president of a Pittsburg, Pa., engineering construction company, yesterday, to discuss a business proposition, but failed to keep the engagement.

That and the finding of the pocketbook gave rise to the suspicion that he might have met with some disaster.

Clancy Signs Bond

LEAVENWORTH, Kan., Jan. 14.—A bond for Eugene Clancy of San Francisco was brought to the federal prison today and signed by Clancy. The bond was sent to Chicago tonight for approval by the United States court of appeals.

CUTTERS HUNT S. P. SHIP

WASHINGTON, Jan. 14.—The revenue cutters Miami and Windom were today ordered to search for the overdue Southern Pacific freight steamer Eldorado with her crew of 45 men, which left Baltimore January 1 for Galveston with a cargo of steel rails. She passed Cape Hatteras January 3 and has not been heard from since, although she should have made the trip in eight days.

Army Orders

WASHINGTON, Jan. 14.—First Lieutenant Edward E. McCann, Third infantry, is detailed as professor of military sciences and tactics at the University of Washington, Seattle, Wash. First Lieutenant Neal W. Wood, medical corps, is relieved from duty at the Presidio of San Francisco and will proceed to Fort Apache, Arizona, for duty. The following named medical officers are relieved from duty on the Philippines division and will proceed to the Philippines: Second Lieutenants: Captains Ernest G. Bingham, Haywood S. Hamsell, Orville G. Brown, Craig E. Snyder, Gordon G. Snow and William F. Batts and First Lieutenants Charles H. Stearns and Robert H. Ellis. Navy orders—Marine corps: Major H. C. Davis is detached from the marine barracks at New York and ordered to the Philippines. Second Lieutenant D. M. Garner Jr. is detached from the marine barracks at Guam and ordered to the Philippines.

CRANE OF MASSACHUSETTS IS SUCCEDED BY WEEKS

By Great Majority Newton Man Is Elected to United States Senate

BOSTON, Jan. 14.—The legislature chose today Congressman John Wingate Weeks of Newton to succeed Winthrop Murray Crane as junior senator from Massachusetts.

The democratic opposition was split up among 16 candidates. The vote in the senate was: Weeks, 26; Sherman L. Whipple, democrat, 11; scattering, 2. In the house 134 out of 240 members voted for Weeks, 69 supported Whipple, the five progressives voted for John G. Brooks of Cambridge, while 22 democrats who bolted yesterday's caucus divided their votes among 13 well known party leaders.

Both houses will meet in joint session tomorrow to ratify the vote.

Prison Reform Advocated

DES MOINES, Ia., Jan. 14.—Governor B. F. Carroll, in his final biennial message to the thirty-fifth general assembly of Iowa, this afternoon laid special stress on the enactment of adequate laws for prison reform, commutation of working men injured in accidents, good roads and the enlargement of the state capitol grounds.

New York in Line

ALBANY, N. Y., Jan. 14.—With only four dissenting votes, the resolution to ratify the proposed amendment to the federal constitution providing for the election of United States senators by the people of the several states was passed by the lower house of the New York legislature today. The measure will be considered by the senate tomorrow.

Warren Bitterly Opposed

CHEYENNE, Wyo., Jan. 14.—M. L. Pratt, republican, who refused to enter the republican caucus, today was elected temporary speaker of the house, receiving the solid support of the democratic members. W. J. Woods declared that they will vote to make the temporary organization permanent, and will endeavor to prevent the re-election of United States Senator F. E. Warren, M. L. Manson, republican, also voted with the democrats.

Hay's Nominees Confirmed

OLYMPIA, Wash., Jan. 14.—After a debate lasting more than two hours, the state senate today confirmed without exception the 30 appointments made by Governor M. E. Hay, republican, who will retire Wednesday in favor of Ernest Lister, democrat. The democrats sought to hold up confirmation of the appointments of Governor Hay, but the republicans and progressives joined in their support and they went through without exception.

Fall Starts Battle

SANTA FE, N. M., Jan. 14.—The second state legislature of New Mexico assembled here today. Principal interest centered around a fight for the United States senate seat held by Albert E. Fall, Senator Fall's first term closes March 3, 1913. He claims, however, that he was legally elected by the last legislature for another term, beginning March 4. His enemies assert that the second election was illegal and will endeavor to have another election.

No Choice in New Hampshire

CONCORD, N. H., Jan. 14.—Neither branch of the legislature was able to reach an agreement on the choice of United States senator today. In the senate the vote was divided among five candidates, three democrats and two republicans, and in the house the names of 15 candidates were presented. The democrats in the senate were nearly all voted for Henry F. Hollis, and the progressives for former Governor Robert P. Bass. The republican vote was split up among 11 candidates.

Deadlock in Maine

AUGUSTA, Me., Jan. 14.—There was no choice today in the first ballot for United States senator. The vote in the house stood 72 each for former Congressman Edwin C. Bureleigh, republican, and Senator Obidiah Gardner, democrat. In the senate party lines were strictly followed and Bureleigh received 21 votes and Gardner 10. The first joint ballot will be taken tomorrow.

Colorado Elects Senators

DENVER, Colo., Jan. 14.—Former Governor Charles S. Thomas and Governor John F. Shaffroth, democrats, were elected United States senators from Colorado today, the senate and house voting separately.

Borah Returned to Senate

BOISE, Idaho, Jan. 14.—United States Senator William E. Borah received every republican vote in the Idaho legislature today and was re-elected for the six year term, beginning March 4 next. He received a total of 75 votes in the two houses.

Michigan Re-elects Smith

LANSING, Mich., Jan. 14.—William Alden Smith was re-elected United States senator by the Michigan legislature today. A joint session of the legislature will be held tomorrow to ratify today's action.

Walsh Elected in Montana

HELENA, Mont., Jan. 14.—Each house of the legislature balloted today in separate session for United States senator and Thomas J. Walsh of Helena, the senatorial preferential candidate, received every vote cast in the two houses.

ABE MARTIN



ANSWERS

HORSEPOWER OF BOILERS—C. E. San Ardo. The following is given the method for ascertaining the horsepower of boilers: Admitting a good boiler, the method for the evaporation of one foot of water per hour the boiler should have 10 feet square of heating surface. The heat required for this evaporation will be generally be about eight pounds of the grate surface needed for the consumption of this amount of coal per hour is about a square foot. Estimates of horsepower in boilers, therefore, take into account, 10 square feet of heating surface, half a square foot of grate surface, eight pounds of good coal and one cubic foot of water per hour for each unit of horsepower that the boiler is expected to develop.
FINGERS—A. E. G. City. Long fingers are said to be indicative of an artistic temperament and love of detail, excellent memory for names and persons, people with such fingers are supposed to possess an affectionate disposition and to be good mirrors. Those with short fingers are amiable, firm, at times too quickly and care little for appearance or the conventions of society. Thick fingers are said to indicate selfishness.
CEMETERIES—Subscriber, City. If persons who have property rights in a cemetery or estates do not remove the remains buried therein within the time limit for removal, as declared by the authorities, the remains will be taken up by such authorities and placed in some territory selected.
LEAP YEAR—Subscriber, City. The year 1900 was not a leap year, but 1908 and 1912 were.