

SPECIAL BOARD URGES RADICAL CHANGES IN SYSTEM OF TAXATION

Continued from Page One
be levied and collected within the state. But we did understand it to be our duty to make careful investigation of the tax system of this and other states with a view of securing a more equitable distribution of the burdens of taxation."

Present System Facial

Under present laws and methods in Utah, the report says, equalization by the state board of equalization can be nothing but a farce. On this subject it continues:

"A great many of the states now have permanent tax commissions. In some states they supplant the old board of equalization, in others they are in addition thereto, and have certain defined duties. In this state we have thought it advisable to retain the state board of equalization without any change of its name, or the number of its members or in the manner of their selection, but to recommend greatly enlarged duties and responsibilities, giving it the duties usually delegated to a tax commission, placing the general supervision of county assessors in their hands, providing for a system of appeals to that board in all matters affecting the individual taxpayer and so increasing the compensation of the members that competent men can afford to give their entire time to the work of the board."

"In the public estimation the office of assessor has ranked too low. In nominating conventions it usually is the last place, and the nominee is likely to be chosen because of his political exigency rather than for his fitness for the office. The best man in the county is none too good for assessor. We suggest that the term of office be four years rather than for two years as now provided by law."

The reason for recommending the assessment at full value is set down as follows:
"First, that it leads to a more equal and equitable assessment. It is comparatively easy to ascertain the actual cash value of a given property, but when assessors are allowed to assess property at such varying percentages of actual value as their judgment or interest prescribes the wonder is, not that taxes bear unequally upon our citizens, but that they are not still more unequal."

"Second, a high valuation means a low levy to produce the same amount of taxes. A low rate of taxation is desirable from any point of view."
Members of the board visited every county in the state with a view of determining the percentage of actual value at which property is assessed. It was found that in twenty-seven counties section property was assessed from 18 to 37 per cent, the lowest being in Grand and the highest in Iron county. Salt Lake was 26 per cent. The assessments on town and city lots in these counties ranged from 21 to 55 per cent, the lowest being in Cache and the highest in Wayne county. Salt Lake was 37 per cent. The board found, the report states, that assessment on horses and other livestock was made upon the same basis as real estate.

"Undoubtedly," the report says, "the chief reason for low assessments by county assessors is that the state derives its revenue by means of direct taxation, and the assessors in a desire to prevent their counties from contributing unduly to the coffers of the state have each attempted to assess the property of his county at a percentage as low, or a little lower, than that of the other counties."

"As a remedy for this condition we submit the suggestions that the total tax levy for all purposes (excluding only special assessment) should be limited to 15 mills."

The report points out that this reserves to the taxpayers of each taxing district the right to vote additional levies whenever necessary.

A table in the report shows that the board of equalization in assessing railroads 33 1-3 per cent of their physical value, or the cost of reproduction, reverses the general order of things in the state the tax rate being higher than other states through which the railroads run. The Oregon Short Line tax per mile in Utah is \$656, as against \$343 in Wyoming, \$435 in Montana and \$418 in Oregon. Idaho taxes the Short Line \$863.

Of the present inheritance tax the board says:

"We believe that in estates of moderate amount where the property goes to immediate relatives, the rate is too high. Our present law is unclassified and nonprogressive, but provides for a straight 5 cent tax on all amounts over \$10,000, whether the beneficiary is the widow of the deceased or a nonresident alien of no blood relation. In our judgment there is no question but that the tax should

be classified, according to the degrees of relationship of the heir of the deceased, and progressive according to the amount received by him from the estate.

The members of the board are unanimously of the opinion that an income tax, efficiently and thoroughly administered, is the best and most equitable system of taxation that can be devised, but suggests that introduction here be deferred until experiments by other states have progressed.

Concerning the poll tax the report says:

"There is no tax that bears as unequally upon the people as the poll tax. In fact it may almost be said that it bears on no two people alike. In the perfect system each citizen contributes to the support of the government in proportion to his ability to pay. The poll tax levies a fixed sum on each male citizen without consideration whether he is a millionaire or a day laborer. It is hard to collect, and experience has shown that those best able to pay the tax have evaded or refused to pay it, while those least able to pay have not escaped. We recommend the abolition of this tax."

Republican County Platform

The Republicans of Cache County in convention assembled re-affirm their allegiance to the great Republican party of the nation, and declare as follows:

We endorse the National Platform and candidates presented at the convention at Chicago.

We endorse the administration of state affairs under the leadership of Governor William Spry, and give our allegiance to the state platform and candidates presented at the recent state convention at Salt Lake City.

We believe in a free and untrammelled judiciary, and stand for the best there is in professional life in the personnel of the judgeships. We commend the life, the training, the adaptability, and the ability of Attorney James C. Walters our candidate for Judge of the First Judicial District, to the electorate of Cache county. We endorse and pledge our support to the judicial ticket.

We commend and approve the business like and economical administration of present county affairs. During the present Republican administration many miles of road have been graded, and the administration has been otherwise diligent in the improvements of roads. It has built a substantial and convenient addition to the county court house. It has built five cement bridges, each with a span of over twenty feet, and from fifty to seventy-five cement culverts, all representing more permanent improvements than has been accomplished during any prior administrations. In addition to these improvements when the present administration turns over the affairs of the county to its successor the county's indebtedness will have been decreased more than \$30,000.

We declare that the present county administration has kept its pledge with the people on the liquor question. Prior to the liquor election the Republican majority, knowing the desires of the people and anticipating their verdict, refused to grant liquor licenses in county territory.

We favor the co-operation of the County Sheriff's office with the police force in cities in the matter of enforcement of the law, and more particularly in the matter of the "Search law."

We favor economy in the matter and seizure" clause in the liquor of clerkships in state and county offices, and keep in view three great principles in the government of Cache county: public improvement, public economy, and public prosperity.

We favor, and pledge our representatives in the legislature to support the advancement and prosperity of our institutions, in particular our own Utah Agricultural College, the natural and commercial resources of our district in educational, agricultural commercial and other lines. A fair wage for the laborer, with reasonable working hours, top prices for the farmer, and laws that will prohibit all professional men, and combination of interests, from combining to fix maximum and minimum rates.

We believe the rank and file of the Republican party are still Republicans, and condemn the action on the part of a misguided few, who are blindly cutting their own throats in attempting to cast the affairs of Cache county in the hands of the

Democracy by organizing a new party.

In this hour of prosperity and plenty, running over a period of nearly half a century of unparalleled, matchless Republican rule, this hour of political unrest and personal strife, amidst the clamor for a change without reasons therefor, we call upon the Republicans of Cache county to consider well the all important problem of the hour. Political parties, like individuals have records of their own. The record of the Republican party is the history of our country. It has met and solved every national question that has demanded solution for over a half a century. Its record is clean and spotless. The Democratic party has a record too, a record that does not inspire hope, and is remembered only in regret. The new party, founded on personal ambition may serve as ballast. It will never steer the ship. In the words of the martyred William McKinley: "You do not have to guess what the Republican party will do. The whole world knows its purpose. It has enacted it into law and executed it in administration. There will be prophets of evil and false teachers. Some part of the column may waver and wander away from the standard, but there will ever rally around it a mighty majority to preserve it stainless."

RE-OPENS MILLS AT BINGHAM

Utah Consolidated's Forty Former Employees Go Back to Work Under Guard

Bingham, Utah, Oct. 9.—After a tie-up lasting three weeks today of all the copper companies in Bingham the Utah Consolidated Mining Company's whistle broke the long silence this morning and over forty former employees responded to the call. Sixty strikers, headed by Western Federation of Miners organizers, were on hand to intercept those going back to work, but ten deputy sheriffs swooped down upon them and in the melee that followed one of the organizers was felled to the ground and his followers driven away. No shooting occurred in Bingham today.

The mine whistle at 4 o'clock announced the end of the shaft and the men went to their homes under escort of deputies, who guarded each man's house throughout the night.

"We have broken the ice," said President R. H. Channing of the Utah Consolidated, who came from New York to take personal charge, "and we expect to show that this strike was called against the wishes of a majority of our employees."

"The attempt to resume operations will fail," said E. G. Locke, secretary of the local miners' union. "Those who returned to work soon will see their mistake."

At noon three more men joined those who first started to work. More are expected tomorrow. No serious disturbances had occurred at a late hour tonight. A number of strikers made their appearance at the mine late today and distributed notices among former Utah Consolidated employees. Deputy Sheriff Axel Steele said the notices contained a threat to blow up the homes of all those who returned to work. The men were driven down the canyon without offering resistance.

"Absence of occupation is not rest; a mind quite vacant is a mind distressed."

"My child was burned terribly about the face, neck, and chest. I applied Dr. Thomas' Electric Oil. The pain ceased and the child sank into a restful sleep."—Mrs. Nancy M. Hanson, Hamburg, N. Y. (Advertisement.)

Can any one tell the difference between bull moose and bulldoze?

Carl C. Kratzenstein, Manager J. G. Tanner Drug Store, Santa Cruz, California, writes: "We have sold Foley & Company's medicines for the past 20 years and have yet to hear our first complaint or of a dissatisfied customer. Their remedies are pure, made as represented and contain no injurious substances. On the contrary, our experience shows us that the company's aim has always been to make health giving and health maintaining remedies. Co-operative Drug Co. (Advertisement.)

A pretty girl doesn't have to do pretty to be pretty.

EXCURSIONS TO LETH-BRIDGE, CANADA

October 16, 17, and 18, via Oregon Short Line, limit November 14. Account of International Dry Farming Congress. See agents for rates and further particulars. (Advertisement.)

There never was an easy boss but mother.

REPUBLICAN TICKET

NATIONAL

For President
WILLIAM HOWARD TAFT

For Vice President
JAMES SCHOOLCRAFT SHERMAN

STATE

For Presidential Electors
MRS. MARGARET ZANE WITCHER
Salt Lake City
EPHRAIM HOMER
Utah County
JOHN N. DAVIS
Uintah County
EDWIN D. WOOLLEY
Kane County

For Congressman at Large
JOSEPH HOWELL
Logan
JACOB JOHNSON
Spring City

For Governor
WILLIAM SPRY
Salt Lake

For Justice of the Supreme Court
J. E. FRICK
Salt Lake

For Secretary of State
DAVID MATTSON
Ogden

For State Treasurer
JESSE D. JEWKES
Emery County

For State Auditor
LINCOLN G. KELLEY
Milard County

For Attorney General
A. R. BARNES
Salt Lake

For State Superintendent of Public Instruction
A. C. NELSON
Salt Lake

FIRST JUDICIAL DISTRICT

For Judge
JAMES C. WALTERS
Logan

For District Attorney
B. C. CALL
Brigham

SECOND REPRESENTATIVE DISTRICT

For Representatives
D. M. BICKMORE
Paradise
RAS RASMUSSEN
Logan
FRED G. TAYLOR
Lewiston

CACHE COUNTY

For Commissioners (Four-Year Term)
H. H. JENSEN
Hyrum
(Two-Year Term)
JOHN QUAYLE
Logan

For Clerk
C. W. DUNN
College

For Sheriff
NIELS CARLSON
Logan

For Recorder
MRS. MARY H. JOHNSON
Logan

For Assessor
HEBER C. PARKER
Wellsville

For Treasurer
WILLIAM MERRILL
Richmond

For Attorney
A. E. BOWEN
Logan

For Surveyor
ROY BULLEN
Logan

Don't use harsh physics. The reaction weakens the bowels, leads to chronic constipation. Get Doan's Regulets. They operate easily, tone the stomach, cure constipation. (Advertisement.)

A man who takes an option is an optimist.

T'king in the throat, hoarseness, loss of voice, indicate the need of BALLARD'S HOREHOUND SYRUP. It eases the lungs, quiets the cough and restores health in the bronchial tubes. Price 25c, 50c, and \$1.00, per bottle. Sold by Riter Bros. Drug Co. (Advertisement.)

There never was an easy boss but mother.

CHICAGO "VICE DISTRICT" IN NEED OF "WOMEN POLICE"

Chicago, Oct. 9.—"Women policemen" are what are needed for Chicago in the order to regulate its vice conditions, according to Mrs. Alice Stebbens Wells, a member of the police department of Los Angeles who spoke yesterday at the City Club of Chicago.

"Eighty per cent of crimes arises from the saloons and resorts," she said. "Segregation does not segregate. Of course the evil will spread over the city, but if it is not protected by segregation there will not be less of it. Women could do much to improve conditions in Chicago if they were included in the police department. So few women know their rights or the law and they are so afraid of the police that women officers ought to be found in every city."

Mrs. Wells has the honor of being the first regular women "policeman" in the United States.

PROGRESSIVE COUNTY CONVENTION POSTPONED

Owing to the Irrigation congress conference and State Fair at Salt Lake City, it has been thought best to postpone the Mass County convention of the Progressive party until Saturday, October 12 at 1 o'clock p. m.

T. W. PETERSEN, Chairman.
JOS. J. BITHELL, Secretary.
(Advertisement.)

The call of the wild—the call for dinner at a summer resort.

When your food does not digest well and you feel "blue," tired and discouraged, you should use a little HERBINE at bedtime. It opens the bowels, purifies the system and restores a fine feeling of health and energy. Price 50c. Sold by Riter Bros. Drug Co. (Advertisement.)

Many a party warrior is nothing but a skeleton in armor.

If the child starts in its sleep, gnaws its teeth while sleeping, picks at the nose, has a bad breath, fickle appetite, pale complexion, and dark rings under the eyes; it has worms; and as long as they remain in the intestines, that child will be sickly. WHITE'S CREAM VERMIFUGE clears out the worms, strengthens the stomach and bowels and puts the little ones on the road to health and cheerfulness. Price 25c per bottle. Sold by Riter Bros. Drug Co. (Advertisement.)



HE PUT OFF STARTING A BANK ACCOUNT DON'T YOU



DON'T wait to start a bank account. Don't put it off, but start today; and then you'll have something to look forward to—something to depend upon—something working for you.

First National Bank

LOGAN, UTAH.

Capital: \$100,000.00. Surplus \$14,000.00. Deposits \$500,000.00.

President, THOMAS SMART, Cashier, ALLAN M. FLEMING,
Vice-Pres., JAMES QUAYLE, Asst. Cashier, H. E. CROCKETT,
2nd Vice-Pres., JNO. H. ANDERSON.

LATE LEATHER GOODS

We are showing the newest styles and latest leather combination, metal mountings, etc. in PURSES, POCKET BOOKS, SHOPPING BAGS. These goods are from the leading makes and are correct in every point of style or artistic workmanship. Purses and pocket books of all kinds for men and women at prices that will please.

Riter Bros. Drug Co.

DIRECTORY

BRING YOUR Buggy Or Wagon 106 North, 4th East And Have Them Painted. Charges reasonable.

Logan, Hide & Junk Co. Pay the Highest Price for Rubbers and Metals, Machinery Cast Iron. Also for Hides Wool And Beeswax. 146 South Main, Logan Utah, Phone, 62.

I Save You Money BY Making Your Furniture New Upholstering and General Repairing Couches in imitation Leather - \$5.00 Bed Springs Restretched - 75c Hair and Wool Mattresses Remade \$2.50 ALL WORK GUARANTEED BY J. F. Schirmeister Shop 34 S. Main Phone 393 b

James C. Walters Attorney-At-Law Union Block, 75 North Main St.

John Thomas MERCHANT TAILOR Special Rates For Students All Work Guaranteed First-Class Cleaning And Repairing a Specialty