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"Harmony in  
Diversity"

# PORTLAND CITY CLUB BULLETIN

"Active  
Citizenship"

VOLUME III

PORTLAND, OREGON, FEBRUARY 9, 1923

NUMBER 20

**FRIDAY, FEBRUARY 9**

*Hotel Benson, 12:00, Sharp*

SPEAKER

**MAJOR RICHARD PARK**

*Corps, U. S. Engineers*

SUBJECT

**"Federal Development of the Lower Columbia River"**

**"SHOULD THE TAX COMMISSION BE RETAINED?"**

*Discussion by Taxation Bureau*

BARITONE SOLO

REV. W. NESBITT BYARS

MRS. OLIVER WICKERSHAM, *Accompanist*

Two weeks ago we heard a discussion on the development of the Upper Columbia River. Major Park's discussion Friday will continue the series in relation to the Lower Columbia.

*BRING A GUEST*

## TAX BODY STUDIED

SHOULD the Tax Supervising and Conservation Commission of Multnomah County be retained?—this question is the subject of an illuminating report by the City Club Taxation Bureau, published below. The report was approved by the Governors on Monday and will be up for discussion by the Club on Friday. The text of the study follows:

*To the Board of Governors:*

Your committee on Taxation has for some time had under consideration a study of the work of the Tax Supervising and Conservation Commission of Multnomah County, with a view to making a report to the City Club of the results, beneficial or otherwise, to the body politic, that have come as a result of its operations for the past two years.

The occasion for this report, suggested by the Board of Governors, is the pendency of certain bills in the present legislature: (1) a bill seeking in effect to abolish the Commission and (2), another to broaden its powers in various particulars. We will discuss these in their order.

*House Bill No. 282.*

The measure seeking to abolish the Commission is House Bill No. 282, introduced by Representative Kirkwood by request.

## DINNER BIG SUCCESS

IN an auspicious atmosphere of good cheer and fellowship the dinner and reception, Saturday evening, went down in City Club annals as a landmark. Those who were fortunate enough to attend will admit that T. Dinsmore Upton, hereinafter known as "Dinnie," "created and re-created" enough jollity to supply his listeners for several days, and with it all he drove home a mighty worth while message—prevention of juvenile delinquency.

"Dinnie," to be sure, was the luminous center of attraction, but the City Club's own Double Quartet, with its fine selection of songs, helped to put the audience that filled the Crystal room in a most receptive mood. Many words of praise were heard concerning this latest City Club activity and a second performance at a luncheon meeting may be expected soon.

Joseph P. Mulder, accompanied by Mrs. Mulder, sang two very acceptable tenor solos between the two appearances of the Double Quartet. Members of the group—all Apollo Club men—are as follows: Joseph P. Mulder, Sidney G. Lathrop, first tenors; George Mayo, Walter S. Klein, second tenors; Huston Reeves, N. M. Pigman, baritones; J. H. Berry, O. B. Harriman, Jr., basses; and Lindsley Ross, accompanist. George Mayo and Walter Klein are

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*"To inform its members and the community in  
public matters and to arouse them to a realization  
of the obligations of citizenship."*

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## Dinner Big Success

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especially to be thanked for getting the octet together.

The trouble with words is that they cannot express the personality of "Dinnie" Upton in his talk on "Re-creation Through Recreation." After a classic introduction by Walter E. Stern, toastmaster, he proceeded to convulse and delight his audience with numerous stories of anecdote and incident, each developing a point in his address. In just ten minutes of his hour and a half of rapid-fire delivery one could understand why he is called the friend of a hundred thousand kids. Summarized, his talk was just that—friendliness, love, encouragement for the boys and girls in the formative time of their lives and not the aloofness, criticism and neglect, that cause nine-tenths of all juvenile delinquency.

Boys get into trouble because they want some fun, and "Dinnie" would supply playgrounds without number for every city. The "bad" boy is often such because the community calls him bad without making any attempt to reach his inner heart and appeal to his sense of fair-play. The family is judged by the children it brings up and "Dinnie" would have every parent realize that time taken in being a "pal" to boys and girls is a great step to removing the causes for juvenile delinquency.

The speaker said more that is not mentioned here, but in conclusion—let's have more meetings like the one Saturday evening.

No further action was taken last Friday by the City Club in regard to the report on the site of the State Training School. The report was laid on the table at the previous meeting.

A legislative report prepared by the Education Bureau of the City Club, John Laing, chairman, will be presented for the approval of the Club Friday. The report is a summary of the House Bill to provide for a department of research and guidance for "Educating exceptional children" in public schools in districts of 10,000 inhabitants or more.

Members of the Board of Governors have been asked to present nominations for the appointment of the five members of the Nominating Committee. The appointments will be considered at the regular meeting of the Board, Monday noon at the Oregon Grille.

### Tax Bill Studied

Continued from page 1

This bill excludes from the jurisdiction of the Commission all municipal corporations whose levying boards are elected by a direct vote of the people and are subject to recall, thus leaving practically only the Dock Commission under the supervisory control of the tax commission.

The second purpose of this bill is to vest the appointment of the commissioners in the Circuit Court judges rather than in the Governor as at present.

It's third purpose is to cut the appropriation for the Commission from \$10,000 to \$6,500 a year.

With respect to the advisability of retaining the Commission:

The budget making and tax-levying function in Multnomah County prior to the creation of the Conservation Commission was split up among six different levying bodies, principally, each of which spent public funds and levied taxes regardless of the others. The Commission has for the first time provided a measure of financial co-ordination among these bodies; and it is this financial co-ordination that gives the Commission its practical justification under existing conditions.

The work of the Commission has resulted, in the two years of its operation, in a reduction of budget expenditures totaling \$874,438 and a reduction in tax levies of \$1,147,776, a very substantial saving in taxes.

Your Committee, moreover, endorses the following statement taken from the report of the Commission for 1923, (page 6):

"These reductions are a tangible evidence of the work of the Commission. However, there are also intangible results which cannot be set down in figures. If the tax levy of one year is reduced it will automatically control the levy requested the following year because of the constitutional tax limitation; hence, the effect of a tax cut in any particular year is cumulative. Furthermore, the existence of a supervisory agency, whose duty it is to scrutinize carefully all requests for expenditure and all revenue estimates, has the effect of stimulating greater care in the preparation of the budgets."

The Committee is therefore convinced that until some better means of affording the obviously necessary co-ordination of public expenditures is devised, the Commission unquestionably should be continued.

No occasion is generally apparent for changing the present method of appointing the Commis-

### NOW IT IS THE TURK

Now you see him, now you don't!

Who is the "bad man" of the Near East, anyway—Turk, Armenian or Greek? Although there are as many opinions as there are correspondents, there was more than a lurking suspicion in the minds of many who heard S. Ralph Harlow last Friday that the Turk is not the immaculate individual that he has lately been pictured. Mr. Harlow had been asked "What happened at Smyrna?" and he replied with a vengeance, telling of atrocities that paled the German occupation of Belgium.

As an undercurrent, however, one could see that through it all America stands for something in the Near East, respected by all parties. Mr. Harlow made a plea for more educational facilities there and stated that had America exerted more pressure in the Near East much of what happened could have been prevented.

So well do men relish an argument that the entire audience remained at attention for ten minutes over-time, and many until two o'clock, to hear the discussion between Professor Noble and the speaker on the question of Turk vs. Greek. Mr. Harlow's observations have given him a deep mistrust of Turkish policies and his vivid story was sufficient to account for his personal feeling in the matter.

In addition to his own observations, the speaker read letters from faculty members of the American College in Smyrna—destroyed by the fire—giving evidence that the city was burned and pillaged by the Turks.

Mr. Harlow was obtained for the City Club by Mr. Handsaker, director of Near East relief campaign in Oregon, who spoke for a few minutes. R. R. Clark acted as chairman of the day. B. Wesley Spang, dramatic baritone, sang two well received solos. It was a meeting that will long be remembered.

sioners. The appointment of public officials not connected with the courts is outside of the proper function of the judges. Legal questions involving the powers of the Commission or the proper exercise of their powers would ordinarily come before these same judges for determination. Also, it is now coming to be generally recognized that it is better to center responsibility for good appointments upon one individual than to divide it among several.

If the proposed curtailment in the powers of the Commission is to become effective, as this

bill proposes, then it would seem that the suggested appropriation of \$6500 is unnecessarily large. In that case the appropriation should approach zero, to correspond with the restricted jurisdiction of the Commission to a practical nullity as contemplated by this bill.

It is needless to add that the Committee is opposed to the Kirkwood Bill *in toto*.

#### *House Bill No. 186*

The other bill referred to, which seeks to broaden and define more specifically the powers of the Commission, is House Bill No. 186, introduced by Representative Gordon, and drafted (as we understand) by Senator Mulkey, the chairman of the present Commission.

The spirit behind it is a desire to strengthen certain weak points in the present structure which have been developed by the past two year's experience under the present law.

Among the proposed improvements in the law are the following: specific power to require the adoption of cost accounting methods by the taxing bodies; to standardize the accounting systems; to require the use of standard account titles; to inquire into the working methods of any bureau chief or department; to prescribe the form in which budget-estimates shall be submitted; to require the county to keep a record of all incumbrances of budget-allowances and to report to the Commission, with the budget, a statement of all unincumbered balances in budget accounts; specific authority to change the levying body's estimates of balances of previous years; its estimates of receipts from all sources other than taxation or bond issues; power to transfer an item of expense from one budget-classification to another or to the emergency fund and, by unanimous vote of the Commission, to increase an item of expense or add a new one—all of which proposed changes seem to be desirable and practicable in the mind of the Committee.

#### *Against Change in Voting*

With the most vital, however, of the modifications proposed by the Gordon measure, we cannot agree, namely, the proposal to substitute majority, in place of unanimous, action by the members of the Commission.

At present, changes in submitted budgets can be accomplished only by the unanimous concurrence of all three commissioners. That requirement we regard as a wholesome safeguard against the chance of mistake on the part of the supervising body in opposing its judgment to

that of the regularly constituted tax-levying bodies, where the responsibility—it should not be forgotten—primarily and chiefly lies. We regard the present requirement for unanimous action also as the strong foundation of public confidence in the Commission, vitally necessary to its continuance.

In the very nature of the case, the extraordinary powers granted to this somewhat experimental supervisory agency encroached to a considerable extent—possibly to a dangerous extent—upon the proper functions of the various administrative and governing bodies over which the Commission exercises its control. The danger of harmful results, however, is now minimized to a very large extent by the assurance that the Commission will act only in those matters where the advisability is so apparent as to leave no room for difference of opinion among the commissioners. If they cannot fully agree, the benefit of the doubt is given, as it should be, to the judgment of the body primarily charged with the duty of determining and appropriating local taxes.

For the reasons indicated your Committee believes that the advantages and safeguards afforded by the present requirement for unanimous decision, clearly outweigh the increased facility with which more drastic tax reductions could be effected under a relaxation of the present requirement of unanimous action.

With this one exception, in which respect we strongly recommend that the Gordon bill should be amended by the elimination of the majority rule provision, your Committee is in favor of adoption by the legislature of the Gordon bill.

#### RECOMMENDATIONS

Your Committee on Taxation therefore respectfully recommends:

(1) The retention of the Tax Supervising and Conservation Commission of Multnomah Co., which necessarily means the rejection of House Bill No. 282, introduced by Representative Kirkwood by request.

(2) The passage of House Bill No. 186, introduced by Representative Gordon, after the elimination therefrom of the provision substituting majority action by the commissioners in place of unanimous action.

Respectfully submitted,

GEORGE N. WOODLEY, *chairman*  
A. N. CUDWORTH,  
M. M. MATHIESSEN,  
JAMES J. SAYER.