

August 2021

The Cosmopolitan Meeting

Joseph C. Sampson

Follow this and additional works at: <https://digitalcommons.du.edu/dlr>

Recommended Citation

Joseph C. Sampson, The Cosmopolitan Meeting, 3 Denv. B.A. Rec. 57 (1926).

This Article is brought to you for free and open access by the Denver Law Review at Digital Commons @ DU. It has been accepted for inclusion in Denver Law Review by an authorized editor of Digital Commons @ DU. For more information, please contact jennifer.cox@du.edu, dig-commons@du.edu.

of making and keeping friends—those in low position in life as well as those occupying positions in the highest gift of the people. He loved people and was social in instinct and in nature. The congeniality of his manner, the sparkle of his conversation, the vividness of his imagination, the dramatic quality of his expression, and his never-failing sense of humor, all serve now to keep alive the memory of his congenial and loving personality.

It was not my privilege to know John Reynes until a few short weeks before he became a valued member of the official family of the Attorney General. During that association which was necessarily very close, I and the other members of the Attorney General's Office learned to admire his close application to duty, his poise of mind, his analytical ability in the solution of legal problems submitted to him for determination, his never

failing courtesy to his fellow workers and his loyalty to the office and to the duties imposed upon him in that capacity. I have had occasion to state frequently that in my opinion his close application to the duties of his position materially hastened his departure from us. It was with sincere sorrow that the Attorney General's office and the State of Colorado lost the services of so able and promising a man as Mr. Reynes.

Mr. Reynes was a gentleman born and he never forgot that fact. He faced death with the same high courage with which he had faced the fundamental facts of life. Who can say that such a life was incomplete; that his death was untimely or that in the silence which follows the grave he has not found that peace which is the reward of a generous life and a perfect faith?

The Cosmopolitan Meeting

Reported by JOSEPH C. SAMPSON of the Denver Bar

Despite the fact that the luncheon meeting, held at the new Hotel Cosmopolitan, on Monday June fourteenth, was the most expensive gastronomic noon event of the year, there was an unusually large attendance, and a holiday mood, occasioned by the presence of the Rotary Club Convention visitors, made this last meeting of the year one of the best and most interesting in recent months.

Ham Jones' Jazz Band

Ham Jones, lawyer delegate to the Rotary Convention from Charlotte, North Carolina, provided a jazz band of two grinning Senegambians whose versatile performance on a variety of instruments of their own invention made the lawyers laugh off their solemnity and evoked repeated and prolonged rounds of applause.

McAllister Reports

Mr. Henry McAllister, Vice Chairman of the American Bar Association Convention Committee, made a brief report of the committee's activities. Mr. McAllister modestly disclaimed

credit for the accomplishments of the committee and explained that he was spokesman only in a titular capacity; that others were entitled to the credit for the splendid plan evolved and for its successful working out. James G. Rogers and Judge Platt Rogers were mentioned especially and Judge Rogers, Mr. McAllister stated, had rendered services of inestimable value in securing the convention for Denver. He told of the visit to Denver last fall of Treasurer Wadhams and Secretary McCracken, of the American Bar Association, to study the situation and particularly the matter of hotel accommodations, and said that the Denver Bar Association owed a great debt of gratitude to the Rotary Club for what it had done in making the convention possible. The Executive Committee of the American Bar Association met later in Los Angeles, he explained, where the Denver Convention was decided upon and it then became necessary to organize other committees to handle the problem under the leadership of the Colorado Bar Association. The matter of finance was one of the first matters requiring at-

tention; it was impossible to tell how much money would be required, how many delegates would attend, or precisely what transportation facilities would be necessary, but it was thought that \$25,000 might see the convention through. Under the able guidance of Messrs. Tyson Dines and Horace Hawkins, over \$28,000 had been paid in and about fifty more subscriptions would shortly also be paid which would add several thousand dollars to the convention fund. Except for the subscriptions of the City and County of Denver and the Clearing House Association, all of this money had been contributed by Colorado lawyers and Mr. McAllister thought we had just cause to be proud of the accomplishment and would all feel gratified with the result. An Irish dividend might even be declared later if the fund proved larger than was necessary. Mr. McAllister then read the program for the convention and outlined the various plans for the entertainment of the delegates and their ladies. He said that it had been found necessary to hold the convention banquet at the Auditorium, because of the number of guests to be accommodated. Twelve hundred delegates were expected to attend the convention, he said, and a thousand hotel reservations had already been made. Concluding, Mr. McAllister expressed the committee's appreciation of the splendid response of the Denver Bar Association's membership to every appeal for assistance that had been made, and prophesied that the Denver meeting would be a memorable one in every respect.

Visiting Judges Speak

Two visiting District Judges, Judge Hollenbeck of Trinidad, and Judge Johnson of the First District, were introduced. Judge Hollenbeck expressed his pleasure at being present and assured the Association of the outside lawyers' willingness to contribute their automobiles to the convention transportation work. Judge Johnson told a number of capital funny stories and referred to the newspaper description of himself as a "typical Western judge" who played the fiddle in his chambers when business was dull. There had been some question, he said, as to whether the fiddle was a moral or an inamoral instrument but he had looked into the

matter and discovered that Nero had played the harp and not the fiddle during the burning of Rome, so that he had concluded that many who thought they would eventually be playing the harp would do better if they learned something about the fiddle here on earth.

Clem Collins Introduced

President Butler said it was noticeable that many of the audience, including Judge Denison, had left their watches at home, knowing that the assessor was to address the association. The subject of property assessment is one of great practical importance to the practicing lawyers and their clients; to the judges it is of merely academic interest. He took pleasure in introducing the Honorable Clem W. Collins, Manager of Revenue for the City and County of Denver, who would speak upon the subject of Denver's New Assessment Plan.

Tells Some Good Ones

Mr. Collins said that he was officially interested in hearing of the amount collected from the lawyers for the American Bar Association Convention but that he felt safe in declaring that this sum would not be taxable. If he could always have a frank expression of opinion from the lawyers and from their clients, he said, his job would be much easier. Apropos of this, he told a story on Mr. A. C. Foster, of Denver. Mr. Foster, it seems, was having his shoes shined one day when he was in the throes of preparing a speech to be delivered that night and was concentrating hard on the subject matter. A newsboy addressed him with "Paper Mister?" and, not to be distracted, Mr. Foster waved him aside. This he repeated several times without saying a word. Finally the boy, mystified by his failure to get an answer, said, "What's the matter with that guy, deaf and dumb?" "Yes," replied the bootblack. "Well, he's a skinny little devil, ain't he?" the boy commented as he walked off. Such frank expressions as that, Mr. Collins declared, would help to keep everybody satisfied with their assessments.

In the Interim

Frequently, he said, people did not get the point about assessments at all. Illustrating this, he told of the

man on the witness stand who was asked by one of the lawyers, "What were you doing in the interim?" "I wasn't in there," he replied, "I was in the sitting room."

Explains Difficulty

He welcomed the opportunity of addressing us, he said, because we represented not only our own but our clients' property. Few lawyers had time to find out how property was assessed or whether or not it was equitably assessed and probably none of us could say what the assessment value of any dozen pieces of property was and whether or not it was evenly assessed. There is a general feeling that there is discrimination in assessment, he declared, and he had thought this on coming into office. To find out about the matter, he first compared the assessed value of property with the transfer value over a period of something more than two years, and while there were some instances where this criterion would be misleading, as a general gauge it was a good one. Ratios were determined in every section and subdivision of the city and the result of this investigation showed that, except in individual cases, there is not nearly as great a discrepancy as had been supposed. There were, however, he said, thousands of cases where property had been sold for many times its assessed value and many others where it had sold for much less. These discriminations in assessment were due largely to the fact that in the past deputy assessors of no special aptitude for the work had been employed at \$4.00 a day and there had not been nearly enough of these to properly cover the territory. And to illustrate the point that people of special training were required for this work, Mr. Collins said that the Chairman of the Real Estate Exchange had told him that the Exchange's expert appraising committee would vary in their estimates of the value of any particular piece of property from 20 to 25%.

Science vs. Guesswork

This condition is not to the discredit of Denver, Mr. Collins explained, for the same assessment system has been used everywhere—guesswork rather than scientific appraisal. He mentioned the fluctuation in building costs during the past ten or

twelve years. A house costs more than double what it cost in pre-war times, he said, while the 1920 peak building costs were far above the present costs. This fluctuation necessarily accounts for much of the present discrimination.

Experience Elsewhere

Any man going into office and not doing a little better job than his predecessor, Mr. Collins declared, is a worse man than his predecessor, and this was his feeling about the office he now held. He had visited the Eastern cities where scientific methods of assessment prevailed and had accumulated the best available information on the subject. The plan he was applying to Denver was not original, he said, but merely a gleaning from the experience of other cities where property is assessed and not people. The individual had entered into the problem far too much in previous years, he explained, but under the present plan there are uniform rules for all and uniform assessment.

Methods Used

Mr. Collins then told something of his method of procedure in working out the present assessment plan. He first organized a force of men who had experience that would qualify them for this kind of work—many of them engineers, appraisers, and contractors of many years experience—and he had then organized a school where all of these men received precisely the same training. Contractors were called into conference and explained the cost of particular types of buildings. Data were assembled on all the various prevailing types so that they could be referred to and the present cost determined on the present basis. Determining the replacement cost new is the first step, the second being to determine what the building is now worth. This latter problem involves the estimate of the probable life of the building and depreciation was studied thoroughly in this connection, particularly as applied to Colorado. The climate, the character of the building, and many other factors have to be considered in considering this phase of the problem, and national depreciation figures cannot be used here because of the difference in actual experience.

Determining Final Value

Depreciation, Mr. Collins said, is then deducted from replacement cost and the assessed value thus determined. If building costs go down in the future, it will merely be necessary to deduct the percentage of reduced cost from the present determined value.

Equalizing Object

The whole idea of the plan, he explained, is to even up and equalize assessments. He felt it his duty to distribute the tax burden properly and it was particularly necessary because sixty-eight per cent of the public expense is borne by real estate.

Taxes Won't Go Down

Mr. Collins did not see how we could well expect taxes to come down here as Denver is now almost at the bottom of the list of cities in respect to the cost of government per capita. Considering this fact and the further

fact that with the growth of the city the cost per capita necessarily increases, taxes cannot in the very nature of the case be reduced. There might be exceptional years, he said in conclusion, but, over a period of five or more years, we could be sure that taxes would not come down, however much campaign politicians might predict to the contrary.

MOTHER'S ANGEL

Bobby had made a new friend, a boy of whom his mother had never heard. "I hope," she said, when he told her about it, "that he's a nice boy."

"Yes, ma he is," replied Bobby enthusiastically.

"Does he say any naughty words?" questioned his mother.

"No," replied Bobby with emphasis, "an' I ain't going to teach him any."

HOTEL COSMOPOLITAN

DENVER, COLORADO

460 Rooms with Bath

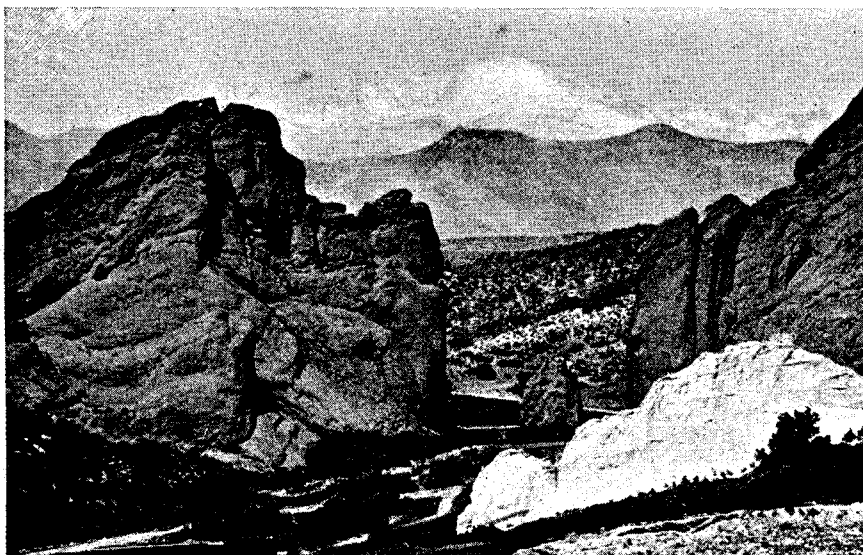
Largest Hotel in the State of Colorado

Opened June 5, 1926

Headquarters for the American Bar Association

July 12 to 19, 1926

C. F. CARROLL, *Manager*



In the Garden of the Gods

Rastus, just sentenced for stealing chickens, kept muttering to himself. The judge overheard him.

Judge: "Rastus, didn't you damn the judge just now?"

Rastus: "No, sah; no, sah. Ah didn't do no such thing."

Judge: "But I heard you say, 'God damn the judge.'"

Rastus: "Judge, your honor, what I said was this: Ah didn't steal no chickens. Ah'm innocent. God am de judge—God am de judge."

BETWEEN HOBOES

"Dat wasn't a bad epigram of de judge's."

"What did he say?"

"Thoity days."

"Dat ain't no epigram, is it?"

"Sure it is. I asked a fellow what an epigram is, an' he says it's a short sentence dat sounds light, but gives you considerable to think about."

The Kenmark

Rates from \$1.50 Up

17th and Welton Streets

In the City's Center

DENVER, COLORADO



Long's Peak, Rocky Mountain National Park

Twenty-five Years Ago

There were plenty of real estate agents—but no realtors.
An undertaker was known by his name—not as a mortician.
The livery stable flourished—the gasoline filling station was unknown.

Sugar was four cents a pound—eggs fourteen cents per dozen.

The rubber-tired buggy sped unconsciously toward its extinction by the impending balloon tires.

Bobbed hair was known only through the artistic relics of an ancient Egypt—the crowning glory of woman had not yet been extinguished.

Jazz and Lounge Lizards were still in the process of incubation.

The Volstead Act and author were unheard of and unsung.

The barber-shop ensemble specialized in “Sweet Rosy O’Grady” and glasses clinked in long since forgotten emporiums to the more or less effective rendering of “On the Banks of the Wabash Far Away.”

The “horseless carriage” was in its infancy—the aeroplane was still a dream.

Trust busting and free silver occupied the lime-light.

Theodore Roosevelt was coming into his own—Woodrow Wilson a college professor—Herbert Hoover a mining engineer in far off China—John Pershing a major in the Philippines.

and

SHEPARD’S CITATIONS were being published in “sticker” form—a combined blessing and affliction conferred upon the busy practitioner, soon to be supplanted by the splendid bound volumes and cumulative supplements which now represent the last word in legal research and which constitute a system providing

“A place for every citation and every citation in the proper place.”



Established 1873 **THE FRANK SHEPARD COMPANY** Incorporated 1900

PUBLISHERS OF

SHEPARD’S CITATIONS

76-88 LAFAYETTE STREET

NEW YORK

*Your Stay in Denver
will be more enjoyable
if—*

You make some of the wonderful
mountain trips in our comfortable

Willys-Knight, Dodge
and Ford Cars

Do your own driving, enjoying the
scenery as you go.

Our reasonable rates include gas, oil
and all forms of insurance.

**REYNOLDS**
The Driverless Car Co.

1624 Broadway
Main 6670

1555 Tremont
Champa 3207

A Service to Your Clients

Recommend Title Insurance to Your Clients

After you close a real estate transaction, make the title for your client **absolute** by recommending a Title Insurance policy insuring market ability.

This supplements your opinion and shifts the burden of responsibility to our Company.

The cost to your client is nominal.

The requirement of the Colorado State Law that \$100,000 in cash must be paid in before a Title Insurance Company may do business has been exceeded by this company more than three times over—our paid in cash capital being nearly \$400,000.

Title Guaranty Co.

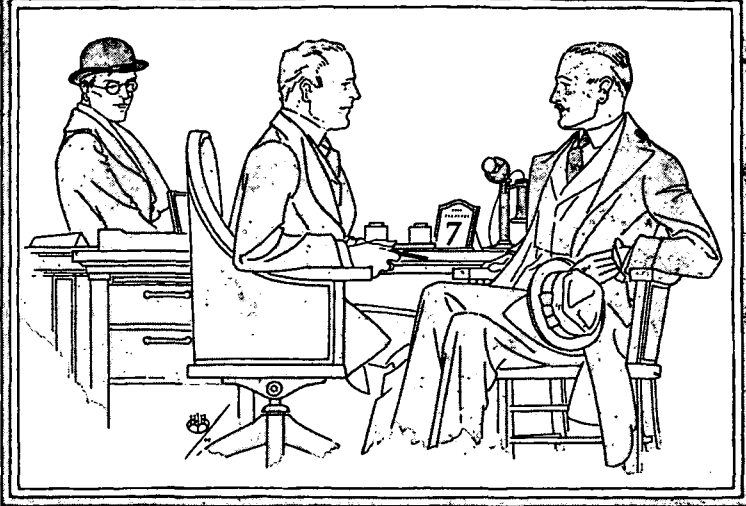
In Its Own Home -1546 Glenarm



M. ELLIOTT HOUSTON
President

Assts Over
 $\frac{3}{4}$ Million

Main 1175



INFORMATION
on
TRUST SERVICES

DENVER attorneys seeking information regarding the services of a corporate fiduciary will find prompt and willing co-operation at the undersigned Clearing House Banks operating Trust Departments. Your inquiry is invited.

AMERICAN NATIONAL BANK
COLORADO NATIONAL BANK
DENVER NATIONAL BANK
INTERNATIONAL TRUST Co.
UNITED STATES NATIONAL BANK

THE DENVER BAR ASSOCIATION

RECORD

P U B L I S H E D M O N T H L Y

VOL. III

DENVER, AUGUST, 1926

No. 8

The Coming Year

All individuals, all organizations, have their problems. The Bar is no exception. But those who succeed, do so in spite of their handicaps. It has become a common thing, among the public, to "suspect" the lawyer. That is, the lawyer does not share the confidence of the public in the measure he should. No one's duties involve more sacred trusts. He is presumed to be (in relation to his clients) a learned, wise and worthy confidant. He is presumed to be (in relation to the courts) "a minister of justice"; aiding the courts; worthy of their confidence and respect. Many lawyers maintain the required standard. Others do not. Those who do (as well as the public), suffer from those who do not. The purpose of Bar organizations, such as ours, is to solve our problems; to raise our standard—and keep it up. To carry aloft always a high ideal. To carry it high enough above us to keep us looking upward all the time. To help the chap who becomes delinquent to lift up and look up,—to stimulate his mettle,—at the same time to protect the public. To solve our problems we must in a measure be our brother's keeper. The Bar, as a body, does deserve public confidence. But to solve our problems, we must deserve it *more and more*.

JAMES A. MARSH,
President-Elect.

There Will Be No Regular August Meeting!

**THE
LONDON ABSTRACT CO.**

1718 Champa St.

Two Complete Sets of Books

Abstracts of { Denver Co. } Properties
 { Adams Co. }
 { Arapahoe Co. }