

HAY ON SALE

As the coast market on hay is very weak, there being no demand, and we have a lot of hay bought, we offer to the home consumer

TIMOTHY AT 50c PER CWT. baled
MIXED HAY 45c PER CWT. baled

We want to give the home consumer the benefit of the decline in the market.

For Sale at a Special Bargain

Ten lots or any part of them, between Fir and Greenwood streets, facing Jefferson Ave and adjoining the railroad tracks—at a low price on easy terms.

PHONE MAIN 2

Oregon Produce Company

CITY BREWERY

JULIUS ROESCH, Proprietor.

Largest Brewing Plant in Eastern Oregon

Ask for La Grande Beer and get the Best

LA GRANDE BEER IS MADE IN LA GRANDE AND SHOULD HAVE THE PREFERENCE

J. BULL & Company

Dealers in

Fresh meats, Home Cured Bacon and Hams, Lard, Sausage, Bologna, Fish and Oysters, Live and dressed Poultry, Etc.

Phone Main 48.

Prompt Delivery Service.

WALLOWA COUNTY

We want your collections and cash items on Wallowa county, and will guarantee prompt and satisfactory service at reasonable rates.

If you have no direct connection for taking care of these items, send them to us.

The Stock Growers and Farmers Bank, OF WALLOWA, OREGON.

We pay five per cent interest on time deposit.

CAPITAL \$25,000.00

C. T. McDANIEL, Cashier.
A. K. STEINBERG, Pres.



YOU WILL BE SATISFIED

If your tickets read "the Denver and Rio Grande Rail Line of the World"

BECAUSE

There are so many scenic and historic points of interest along the coast and Denver that never becomes tiresome

If you are going east, write for information and get a pretty booklet that will tell you all about it

W C McBRIDE, Agent,
124 Third St.

For tickets and information

F. T. WRIGHTMAN ON DIRECT TAXATION

Report of Cove Public School for the month ending Feb. 24, 1906.

Eighth grade—Average daily attendance, 25. Those neither tardy nor absent were: Jessie Brazille, Daisy Coons, Ximena Tolly, Irene Coons, Leonard Allen, Goodspeed Corpse, Lee Motley, Glen Roberts, Rolland Ingram, Elmer Keifer, Oren Lovan, Conrad Thompson, Ray Alexander, Frank Eckersley, Grover Duffey, and Frank Burford.

Sixth grade and seventh grade—Average daily attendance 27. Those neither tardy nor absent were: Lois Selders, Rosa Hoston, Katie Houx, Oren Robinson, Clyde Robinson, Willie Motley, Marvin McNeill, Charles Williams, Manford Alexander, Harlan Koger, Charles Kelley and Archie Burford. Teacher, Miss Eva Wilson.

Fifth grade—Average daily attendance 45. Those neither tardy nor absent were: Hattie DeBorde, May Wilson, Dena Lund, Rosa Wilson, Thornton Corpse, Virgil Alexander, Claud Martin, Bencie Cochran, Jackson Gibson, Avery Roberts, Erastus Pixton, Ray Baker, Robert Burdette, Ernest Borkgren and Orlie Lovan. Teacher, Miss Alma Barnett.

Fourth grade—Average daily attendance 27. Those neither tardy nor absent were: Lela Sills, Opal Frasier, Harry Barker, Otis Kennedy, and Walter Millman. Teacher, Miss Vestella Sears.

Third grade—Average daily attendance 36. Those neither tardy nor absent were: Lucille Rees, Maud Alexander, Edith Anderson, Annis Shores, Dorothy Bloom, Sherman Rees, Willie Millman, Frances Dexter, Joe Wilson, Paul Williams, James Harris, Albert Miller, Frank Clark and Thomas Jones. Teacher, Mrs. Maud Rees.

Primary grades—Average daily attendance 32. Those neither tardy nor absent were: Miskel Bloom, Dorothy Chadwick, Thelma Pixton, Eva Roberts, Francis Kelley, Earl Baker, Earl McMaugh, Vivian Dexter, Afton Burns, Jewel Robinson. Teacher, Miss Janette Clark. Principal, Alex Thompson.

The following interview with F. T. Wrightman, of Salem, candidate for secretary, appeared in the Salem Journal:

The following resolutions adopted by the farmers' and shippers' congress, held under the auspices of the Willamette Valley Development League, at McMinnville, Or., November 11, 1905, have been submitted to me for an opinion:

"Resolved that we as land owners and business men in mass convention assembled protest against the continuance of the present system, and as we sincerely believe the present system is an unjust one to the producers and owners of farms, homes and personal property who produce and own the tangible wealth of the state.

"Resolved that at least one-half of the state revenue should be derived from indirect sources and intangible property of corporations and gross earnings of the same, inheritance taxes, income taxes on stocks and bonds.

"Resolved that taxation should be extended in that direction so as to reduce the direct tax to not over three mills per annum, and that all revenues required above that limit be obtained by indirect taxation along the lines above indicated.

"Resolved that the taxation committee of the Willamette Valley Development League be requested to prepare a tax code, embodying the spirit of these resolutions to the end that instead of the tangible property of the state paying in five-sixths of the state taxes and the intangible property one-sixth, that the burdens be equally divided between direct and indirect taxation, and that such bill when approved by the committee and officers of the league be and the same be submitted to the people by the initiative."

The question of revenue for the support of governments, national, state, county and municipal, has always been one which taxed the brains of our law makers. That taxation in order to be just must be equal is indisputable, and upon this basis or foundation all revenue laws, or laws for the support of our government should and must be drawn.

It has been found practicable and resulted satisfactorily to the people that the raising of revenue for the support of our national government be kept separate and apart from, and raised in other and different ways than that of our state revenues, and it is the opinion of many that were it possible to separate the manner of raising the revenue for the support of the state government from that of counties and municipalities, the same or better results would accrue. The present system of computation of state tax due from each county, upon a proportion that a five year average of the amount of expenditure of each county for said period bears to the total amount of expenditures in all the counties of the state, is unfair as in counties of the state, is unfair as in counties which happen to have extravagant administrations, or counties which are required to build public buildings or other public improvements, except roads, the tax payers of such counties are penalized therefore by having to pay a greater amount of the state tax, in addition to

increased local taxes, than a county where the administration is more conservative and its public building are already erected although the last named county may be far more wealthy in values of property.

Under the old law where the amount of state tax paid by each county was estimated from the total value of taxable property, as shown by the assessment of the counties, great injustice resulted in counties whose assessor returned a just and true assessment of the values of property in the county, for the reason that many county assessors, in order to reduce the amount of state taxes due from this county, would assess property at a very low figure, often as low as 1/4 of its true value, and only the tangible property of the county assessed. These are the reasons that a man is required to pay as much or more taxes on a little home, which is only a roof for himself and family, than does a wealthy corporation whose business in the county amounts to thousands of dollars each month, and are only some of the outrages and inequalities of the above systems.

The foregoing shows how necessary it is that some way or means be devised by which the state revenues and local revenues be separated. All property tangible and intangible should bear its just proportion of the burden, either by direct or indirect methods. And I believe it possible for laws to be enacted whereby the revenue necessary for state government can be raised by indirect methods from intangible properties, and direct taxes will only be necessary for county and municipal purposes, levied upon tangible property and thus obviating competition between counties in regard to state tax paid.

The taxpayer in giving his property to the assessor places a very different value thereon than he would if he were listing it for sale, for the reason he fears the high rate. Take away the danger of the high rate and the assessed value of properties will go up in every county of the state.

The first question an immigrant asks when looking for a location in our state is, "What is your rate of taxation?" And when you inform him that it is three or four per cent he does not take into consideration that the property is only assessed at about one-fourth of its real value, but is intimidated in the matter by the high rate. Take away this danger or possibility of a high rate in Marion county instead of having an assessment roll of ten million dollars and a rate in the city of Salem of four per cent, we would have an assessment roll of forty million dollars (which is nearer the true value of Marion county properties) and a rate in the city of Salem of one per cent. This rate would be still less if the levy was for county and municipal purposes only and the state taxes raised from other sources. The result in the eyes of a man who wishes to invest is obvious.

The intangible properties of the state of Oregon are of almost inestimable value, but an examination of our assessment rolls will show that such property is not listed and does not bear any portion of the burden of taxation.

The states of New York, Pennsylvania, New Jersey and other of the eastern states have laws whereby the indirect taxes almost pay and in some states pay the entire state revenue. The inheritance tax law and the corporation license law, enacted by the Oregon legislature in 1903 are steps in the right direction, and proper legislation along the lines set forth in the resolutions of the farmers and shippers' congress will eventually result in the entire state taxes being raised from indirect sources, and franchises and other property of like character will bear a just proportion of the tax burden of the state.



The Good Old Standby.

Nothing like a nice cut of juicy corned beef with cabbage or sauer-kraut once in a while! We can offer most of the time whole or half rounds, if you can use so much, or whatever quantity you require, of well fed and carefully corned beef-tender, "tasty" and wholesome. If you're in the notion today, phone us the order and we'll have the meat around in no time.

Grandy & Russell

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Vinol is fast superseding old-fashioned cod liver oil and emulsions because, without a drop of oil or disagreeable feature, it contains all the medicinal elements of cod liver oil, actually taken from fresh cods' livers. By our process the oil, having no value either as a medicine or food, is separated from the medicinal elements and thrown away. Unlike old-fashioned cod liver oil and emulsions, Vinol is deliciously palatable, agreeable to the weakest stomach, and therefore unequaled as a body builder and strength creator for old people, puny children, weak, run-down men and women, after sickness, and for all pulmonary diseases. Everything Vinol contains is named on the label.

OUR GUARANTEE—We have such faith in VINOL that if you will take it we promise if it does not benefit or cure you we will return you your money without question. We take all the risk.

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Fine Confectionery and Cigars

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