

LaGrande Evening Observer

(Incorporated)
An Independent Newspaper

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A CLEAR JUDGMENT—Wisdom strengtheneth the wise more than ten mighty men which are in the city.—Ecc. 7:19.

There's nothing quite so beautiful in the Grande Ronde valley as a heavy blanket of glistening snow. Also, there's nothing quite so helpful for new summer's wheat crop.

Last year saw the realization of two important dreams for La Grande. The state normal school was started and the permanent state highway shops were completed and occupied. Both are valued assets and the opening of the normal in the summer will emphasize the advantage of this institution in a material way. Now everything seems to be standing with open arms waiting for the arrival of a new railway station.

ONE MEANS OF TAX RELIEF

The legislature's work on Oregon's tax problem will have to be undertaken next week. Anyone who has paid even slight attention to state affairs knows that it's no easy job, that it's a most serious job. If there were nothing more to be considered than various angles of the tax situation, the legislature would have a full session. Its members are entitled to general sympathy.

Tax reduction will not be accomplished. Considering that the legislature controls and is responsible for only about six or seven per cent of the total taxes we pay to the sheriff each year, The Observer does not consider the question of tax reduction (in its relation to the legislature) very important at this session. The state is already spending less than it did a few years ago and is trying to grow and get ahead with hampered finances. Lower taxes, for state purposes, cannot be accomplished, and it should not be accomplished. Tax relief, however, is an important subject for the legislature and tax relief can be accomplished. It means a shifting of the tax burden, a more general distribution of that burden, and the addition of some revenue to care for our present deficit and promote neglected state activities.

Particularly because of the loss of bank taxes, and because an income tax cannot possibly be carried at this time, the proposed excise tax offers one means of relief that should have the most serious attention of the legislature. It would not effect the small property owner, the small business man or farmer because it would apply to corporations only. It would not seriously effect the small corporation because of the property off-set provision, which would be an integral part of the Oregon measure. It would not seriously injure the big corporation with large property holdings, for the same reason. But it would offer a uniform means of taxing banks, loan companies, various business corporations and financial organizations, the rate being uniform, and the amount paid being measured by net income.

It is nothing more nor less than the California excise tax plan, and is already in operation in several states, successfully bringing into the state treasury taxes on intangibles and tax-exempt securities that have previously escaped. What better means of finding new revenue or distributing the burden to citizens of wealth who fail to pay under our present system?

Other changes and improvements in our tax system will be recommended by the special tax commission, all of them deserving exhaustive study. The legislature cannot hope to find a perfect solution, even when following these carefully devised recommendations. But it can provide something workable, practical—and something that will not meet the immediate disapproval of voters at a special election.

Baker People In Wreck Near Haines

Mr. and Mrs. W. R. Johnson, of Baker, on their way to Cove to visit relatives, were brushed and badly shocked, Wednesday night when their car skidded on the slippery highway, ran off into a ditch and turned on its side. The car was a light sedan. The accident occurred about 8 o'clock between North Powder and Haines, reports Mrs. C. L. Moore, of La Grande, who with Mr. Moore was in an

automobile just ahead of the Johnsons. They witnessed the mishap and went back to help them to get out of the car. A wrecker was sent from Haines to take the damaged car back to Baker and Mr. and Mrs. Johnson went back too. Instead of to Cove as they had planned. The sedan was but slightly damaged, says Mrs. Moore.

Odd Pair

Fortune and Want were the names of prosecutors at the North London police court.



Splendid Lingerie Materials

Dainty durable materials that launder beautifully. Fashion's favorites for lingerie. A few of the splendid values are:

- 36 in. Charmeuse. All colors. 29c yd.
- 36 in. Satin. All colors. 43c yd.
- 36 in. Plisse Crepe. 7 colors. 19c yd.
- 36 in. Colored Broadcloth. 18c yd.
- 36 in. Underwear Checks. 13c yd.
- 39 in. Cotton Voile. 24c yd.



Excellent Materials for Baby Garments

Ward's sale offers wonderful bargains in materials for baby clothes. Soft absorbent diaper cloth, warm flannels, fine cottons. Some of the values are:

- 27 in. Birdseye Diaper Cloth. 10 yds. \$1.98
- 26 in. Tinted Flannels. Pink and blue. 25c yd.
- 36 in. White Longcloth. 13c yd.
- 36 in. White Nainsook. 19c yd.

Garment Bags

- Cedarized Paper Garment Bag. \$1.10
- Cedarized Paper Blanket Bag. 27x27. \$2.15
- Roomy Cretonne Garment Bag. 79c



Ward's MID-WINTER SALE

of Beddings - Linens - Wash Fabrics

Your big opportunity to save! Right now while prices are down to bedrock lay in your supply of these big values. Many housekeepers find the answer to their needs for several months to come in these splendid assortments and

quality items. This sale includes Lingerie and Underwear materials, Dress fabrics, Table Linens, Muslins and Bedding to which is added our famous brands of dependable Sheeting, Pillow Tubing, Blankets and Bedspreads.

prices greatly reduced

Mid-Winter Sale EXTRA-BARGAIN day—store wide reductions—fresh, complete stocks—every item guaranteed! With millions of cash in hand, we offered manufacturers bigger orders than they ever before had handled—we demanded the world's lowest price....

.... And now the SAVINGS are passed direct to you from this great Mid-Winter Sale. Compare every price and compare the quality. Save, SAVE, SAVE, on everything—every day—during this Mid-Winter Sale.

Departments in Our Store Participating in This Sale
Hats and Accessories—Bedding, Linens, Towels, White Goods—Riverside Ties and Tubes—Men's and Boys' Clothing—Brookers, Incubators, Fencing—Women's Ready-to-wear, Lingerie, Accessories—Stoves, Housefurnishings, Electrical Appliances—Furniture—Farm Implements, Harness, Gas Engines, Nursery Stock—Toilet Goods and Sundries.

Remarkable Values in Wide Sheeting

81 in. Unbleached, Cream Color Sheeting
for double beds; our famous Triumph economy quality. Fits every practical need. Will give continuous wear—a real money saver! Very special, the yard. 40c

81 in. Bleached Pure White Sheeting
Excellent long wearing Triumph quality bleached to snowy whiteness. All of our wide sheetings are hand torn, insuring straighter hems. Very special, the yard. 60c



Sheeting - - Muslines - - Pillow Tubing

Every housewife will be thoroughly satisfied with Ward's excellent values in Bed Linens! They assure many washings and splendid durability.

- 39 in. Unbleached Muslin. 20c
- 36 in. Standard Quality Bleached Muslin. Yd. 15c
- 36 in. Fine Unstarched Bleached Muslin. Yd. 15c
- 72 in. Bleached Pure White Sheeting. Yd. 41c



Clever Prints and Colored Dress Fabrics

Gay cotton materials, dainty and practical, making charming tub frocks. And how inexpensively if you buy at Ward's bargain prices! There are a variety of gay patterns and rainbow hues for you to choose from—all under priced.

- 36 in. Tubfast Prints. All colors. 35c yd.
- 36 in. Colorfast Cotton Gloria. All Colors. 31c yd.
- 32 in. Apron Checks. All Colors. 12c yd.
- 32 in. Rayon Decorated Gingham. 21c yd.
- 32 in. Dress Gingham. All Colors. 19c yd.
- 36 in. Printed Percale. Many Patterns. 16c yd.
- 36 in. Tru-Crest Suiting. 31c yd.
- 35 in. Rayon Alpaca. All Colors. 45c yd.

Colored Sheets

AND PILLOW CASES

81x99—all new pastel shades; fast colors. Each \$2.98
32 in. Flower Art Ticking—featherproof; yd. 32c.
32 in. Woven Stripe Straw Ticking—29 in. width.

All Silk Pongee

One of Ward's outstanding bargains! Finest quality, pure silk pongee. Imported direct from Japan. This lustrous all-purpose material is especially lovely for children's dresses, men's shirts and easement curtains. The yard 47c

Bedding, Blankets and Spreads

With such values as those offered every housewife will want to dress up her beds in fleecy blankets, soft mattresses, colorful bedspreads.

- Double Part-Wool Blanket, 66x80. \$3.98
- Double Cotton Blanket, 70x80. \$1.98
- Esmond Crib Blanket. 36x50. 90c
- Rayon Jacquard Bedspread. 5 Colors. 81x105. \$3.98
- All-Felted Cotton Mattress. Full size. \$9.95
- Extra Weight Mattress. \$28.40
- Stitched Cotton Bats. Full size. 88c

Table Linens, Damasks, Luncheon Cloths

The dainty matting housewife and hostess will find dozens of splendid bargains in this selection of table linens. Imported and domestic values are equally attractive.

- LINEN CLOTH—Real Irish Damask in rose, chrysanthemum and apple blossom patterns; 68x87 1/2. \$3.49
- PURE LINEN TABLECLOTH—Two-color border; hemmed and laundered, ready for use. \$2.15
- COTTON DAMASK—Mercerized white; for everyday use; wears well, 72 in. 65c yd.
- OIL CLOTH TABLE COVERS—dull finish—dainty designs; choice of colors; 48x48 in., 49c; 55x55 in. 69c



TRY

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