

LaGrande Evening Observer

(Incorporated)
An Independent Newspaper

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Published evenings, except Sunday, at 1416 Adams Avenue, La Grande, Oregon. This Observer-Star published every Friday. Entered at the Postoffice at La Grande, Oregon, as Second Class Mail Matter under act of March 2, 1879.

OFFICIAL PAPER OF UNION COUNTY AND THE CITY OF LA GRANDE

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By Carrier
Daily, per month in advance 75c
Daily, six months in advance \$4.50
Daily, single copy 5c

By Mail

Daily, per month in advance 50c
Daily, per six months in advance \$2.50
Daily, per year in advance \$5.00
Weekly Observer-Star, per year \$2.00

ADVERTISING RATES

Display, foreign, per column inch 42c
Display, local, per column inch 40c
Time contract prices on application.



A recent world summary shows an exceptional total of damage by wind storms in 1928. Bring that to the attention of Senator Brookhart and he will introduce a bill in congress providing for slower tornadoes.

A Portland boy is the victim of "the gun that wasn't loaded." The only safe gun for the small boy is a wooden one. Accident totals prove that guns are always loaded even when careless parents are positive that they are not.

REVISED TAX ASSESSMENTS

The new state tax commission created by the legislature has authority that will concern every taxpayer in the state. Differing from the attempt at assessment reform of two years ago, the new law calls for three members who will act as supervisors over the county assessors and seek to have a more uniform assessment throughout the state. How it is administered will be watched closely by business men, farmers and manufacturers alike, and an excellent statement on this angle is contained in the last issue of the Oregon Voter:

"Obnoxious enforcement of the new laws will do immense damage and will retard the cause of tax reform in Oregon many years. Common sense enforcement will build up good will for Oregon that will be of inestimable value to our state. . . . What the honest taxpayer wants is a fair deal. He does not care to evade just tax obligations or to dodge tax and assessment laws. But he does want to know that he is being treated on a parity with his fellow taxpayers and that he will not be penalized because of his ownership of property or business enterprise in Oregon."

The Voter comment goes on to point out how the lack of common sense administration by Mr. Fisher, tax commissioner, two years ago, especially with his "blue blank," antagonized the entire business element of the state and a gross overassessment was indicated by the tendency to look upon book values as tax values. These are two entirely different things, the Voter points out, with illustrations showing how a merchant may carry a stock of women's clothing, or a lumber mill a yard full of low grades of lumber, or a farmer a shed full of machinery, all of which may be carried on their respective books at a value much higher than they could possibly be sold for.

"At what value shall agricultural implements be assessed? If a farmer kept books, he might carry his implements at cost subject to an annual depreciation. This accounting would satisfy requirements of business and of income tax administration but would reflect grossly exaggerated values for property taxation purposes. The machinery might sell for junk. Its value for taxation purposes is somewhere between its junk value and its book value. Local assessment practice largely determines this in different neighborhoods. The same applies to sawmill machinery, logging machinery, logging railroads and every other class of machinery. Run down and rusty, even though out of use for the period of a long shutdown, manufacturing machinery may be carried on the books at cost less annual depreciation—but its value for taxation purposes is not the same as it would be if the machinery were in constant, profitable use. To assess under such conditions is not a simple matter. Application of hard and fast rules to machinery assessments, disregarding local practice and local conditions, would be disastrous to tax administration."

The new law, which is designed primarily for the purpose of equalizing the tax burden has much of merit to commend it. But it will be successful or a "flop" in direct proportion to the attitude of the new commission. The farmer who has a few head of sheep assessed now at \$6 a head is perfectly willing to pay at the rate of \$8 if that is uniform throughout the state and if he is reasonably sure that the cattle and hogs of his neighbor and the buildings and merchandise and homes of the man in town are going to be assessed in like relation to their true value.

But neither the farmer nor any other taxpayer is going to submit meekly to a marked increase in assessed values until he is sure that some such uniformity exists. He will agree to a gradual readjustment when he has confidence that all other taxpayers are undergoing a similar adjustment. And by a gradual change is the only way the new law can properly and successfully be put into effect. Radical enforcement will destroy its purpose. A redistribution program designed to take effect over a period of years, and not abruptly, will benefit the state and constitute an actual tax reduction for a majority of Oregon taxpayers.

ABE MARTIN



Woman suffrage hasn't changed a damn thing but a lot of women. I'm gittin' to think less an' less o' Dan Cupid's marksmanship, but maybe the way they dress blinds him.

FIND IT HERE

Copy for this column must be in by 9 a. m.

HOW NATURAL THEY LOOK

You love to show your pictures to your friends when they are nicely done. Correctly enlarged and hand-fitted, then put into an attractive frame which matches the tones in the picture. All of this you can have done for you by Richardson "The Art Man" at Richardson's Art & Gift Shop. He specializes in enlarging, hand tinting and framing. 4-1-21

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TRUSTEE'S SALE.

NOTICE IS HEREBY GIVEN, that the undersigned, E. C. Gettings, of Elgin, Oregon, trustee of the estate of John McKinnis, bankrupt, will receive sealed bids up until 6 o'clock P. M. Saturday, April 6th, 1929, for the sale of the merchandise, auto tools and accessories and physical assets of the bankrupt estate now being located in the McKinnis Garage at Tubbler, Oregon, invoice of which may be seen in the possession of the trustee, or at the office of H. E. Dixon, referee in bankruptcy, at La Grande, Oregon.

The Trustee reserves the right to reject any and all bids. This notice is published by order of the creditors, of the estate of John McKinnis, bankrupt, made at their first meeting held on the 25th day of March, 1929.
Date of First publication, April 1st, 1929.
Date of last publication, April 5th, 1929.
E. C. GETTINGS,
Trustee of the estate of John McKinnis, bankrupt,
JESSE CRUM, attorney.
4-1-21

REBEL FLIER DROPS BOMBS ON U. S. LAND

(Continued from Page 1)

By to take such steps as he considers advisable. Should plans be ordered to the border they would be given instructions to prevent the incursion of any rebel aircraft over American territory.

Today's bombing was not the first that has disturbed Naco. On Sunday a rebel plane dropped two bombs in the Mexican town across the border and later returned and dropped five more. Fragments from some of the bombs flew to the American side and struck the railroad station at Naco.

MEXICO CITY, April 2 (AP)—(12:15 p. m.)—General Calles telegraphed President Portes Gil this afternoon that "the extermination of the traitors headed by Escobar, Urbalejo, Carrasco, and others is at present merely a question of hours, although I fear that those chiefly responsible for this brutal uprising are personally safe, many kilometers away from the battle."

CHIHUAHUA CITY, April 2 (AP)—A revolutionary headquarters today reported the capture by the insurgents of one thousand federal soldiers in an engagement south of Jimenez late yesterday. One federal aviator was shot down by a rebel aviator, it was announced.

MEXICO CITY, April 2 (AP)—(1:05 p. m.)—Bitter fighting between the federal and rebels for the possession of Jimenez was reported in a government bulletin this afternoon to be proceeding again after an overnight lull.

City Judge Fines Prisoner \$100.00

City Judge C. M. Humphreys last night fined P. P. Price \$100 on a charge of possession of intoxicating liquor. The defendant was arrested over the weekend by the police.

PORTLAND PLAYS SACRAMENTO NINE

Beavers, After Drubbing Frisco, Take on Tougher Foe in California

SAN FRANCISCO, Apr. 2 (AP)—Thoroughly shuffled and entrenched amid new scenery, the eight clubs of the Pacific Coast league were prepared today for a renewed onslaught to gain top positions in the standings. While the stars were scheduled to meet their local rivals, the Missions at Recreation park, the Seattle Indians were slated to oppose the Oaks today across the bay, the Portland Beavers were battling at Sacramento, and the Angels were bucking Hollywood. Killefer was expected to open the attack this afternoon with "Dutch" Reuther on the mound to oppose Hollis Thurston, who is credited with having brought one of the Seals' two victories last week against the Portland outfit. Reuther is to pitch at least two games this week for the Missions, and there was some speculation regarding his attitude toward his former teammates. As to Thurston, the game he won proved his worth this season. His arm appeared stronger than it did last season.

The playing of the Angels and the Hollywood Stars in the first week's fray, the former against the Indians and the latter at Sacramento, gave evidence that baseball interest in the southern metropolitan will be at its height this week when the two teams meet on home ground. The Angels showed themselves in that first week to be a heavy hitting outfit.

Portland Facing Tough Team
Portland, it is believed, will not fare so well this week against the Senators, who fought hard and well against the Stars, displaying what approached mid-season form. Because the Seals gave what the fans term a mighty poor exhibition, can be construed from a glance the competition for the Beavers was expected to be keener. However, five games out of seven, such as the Beavers took from the Seals, may mean a great deal more than at first week's results.

Sacramento, one of the three league leaders, with five wins out of seven games, loomed as a formidable foe to the Seattle Redskins, who are among the trailers with five games lost. Averages compiled over the week end, and including points gained in the Sunday games revealed three pitchers, Ed Grant of Sacramento, Jack Knight of Portland, and Carl Holling of Hollywood as leading moundmen of the coast league. All three have won two games in the same number of starts.

Babe Preparing For A Surprise

MOBILE, Ala., Apr. 2 (AP)—Babe Ruth seems to be preparing a surprise for the American league outfielders when the season starts. There was enough amazement displayed early in the training and when the Babe started hitting toward left field instead of taking his usual wallow that pulled the ball over toward the right field bleachers. But he has kept his new stunt up. He gave another exhibition of it yesterday, with three Mobile pitchers as his victims. Ruth nicked each of them for a single and every drive went to left field.

Spain Hostile At Tunney-Bull Yarn

MADRID, Apr. 2 (AP)—Various Madrid newspapers have published protests against reports published abroad that Gene Tunney went into the arena while in Spain and killed a bull. The papers consider the tauroine profession requires something more than just strength and courage, which they do not doubt Tunney has. Long training and certain other abilities peculiar to the torero, which Tunney has not, are indispensable to the bull ring, the papers say.

Kearns Proposes 45-Round Walker Loughran Battle

ALBUQUERQUE, N. M., April 2 (AP)—A 45-round return bout between Mickey Walker, welterweight champion, and Tommy Loughran, for the latter's light heavyweight crown, is proposed by Jack Kearns, manager of Walker. En route to Tia Juana, Mexico, Kearns said he would make arrangements there for another meeting of the two champions whose ten-round clash in Chicago last week resulted in a decision for Loughran.

If the fight goes through, it would be the first 45 round prize fight in this continent in more than 28 years. The longest fight in the United States in 28 years was at San Francisco in 1910 when Battling Nelson and Ad Wolgast went 40 rounds. Kearns said he would offer Walker and Loughran each \$100,000.

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Those who have tried everything without benefit will find Casey's Rheumatic Remedy the most startling discovery of recent times for pain of rheumatism, neuritis, neuralgia, sciatica, lumbago. The relief is quick and sure, reduces pain and swelling through direct action on the stomach, liver and kidneys. Guaranteed by L. & L. DRUG CO. \$1.25 per bottle.—Adv.

New York Hockey Team Wins, 2 to 1

PORTLAND, Ore., Apr. 2 (AP)—Ice hockey as it is played in the east was demonstrated here last night by the visiting New York Americans of the National Hockey league in a game with the Portland hockey team of the Northwest league which the easterners won, 2 to 1. It required three minutes and 24 seconds of overtime play to decide the victory. Another exhibition game will be played by the same teams Thursday night.

Paul Waner Cuts Figure Slightly

PITTSBURGH, Apr. 2 (AP)—The Post Gazette today printed a telegram from Paul Waner, Pirate holdout outfielder, quoting him as saying he had cut his salary demand slightly but that while he regretted being absent from the team the club would have to meet his latest demand. Waner also admitted, the paper says, exchanging telegrams with Barney Dreyfuss looking to an adjustment of the differences.

HEILMANN BACK IN LINEUP

BEAUMONT, Tex., April 2 (AP)—Harry Heilmann signaled his return to good standing yesterday by playing first base in faultless style and accounting for the only extra base hit off Malone and Root of the Cubs. The Cubs hurlers showed Stanley Harris' Athletics some mid-season pitching, permitting only four hits while winning by 6 to 1.

Chicago Players Rebel Because Of Discipline

DALLAS, Tex., April 2 (AP)—Revolution has broken out in the ranks of the White Sox because of the training methods and disciplinary measures enforced by Manager "Ears" Blackburne. Blackburne, the rebels charged, had wounded their pride by "snooping" on their actions off the diamond. Furthermore, they said the team was not being run right and that they were forced to play fourth rate teams on precarious diamonds without any possibility of learning any baseball.

Despite recent warnings from the Chicago headquarters and his three-day benching and the loss of his captaincy for breaking a training rule, Art Shires, rookie first baseman, dictated a statement in which he gave vent to his feelings. Several other players, who were not as bold as Shires to give a public statement, complained they were being treated as juveniles.

Blackburne said he was running the club and that he intends to enforce the training rules. Bill Cissell, who cost the White Sox \$123,000 in 1927, was another who openly admitted his dissatisfaction. Cissell, like Shires, was benched for breaking rules.

A pumpkin pie may be dished up in different ways, one of which is to arrange rounds of whipped cream on top of the pie with lakes of honey in each mound, after the pie has been baked and cooled.

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During the week, the new Pictorial Review Simplified Printed Patterns will be featured at our Pattern Counter. In addition, a group of college men will represent The Pictorial Review Company in this city. One of these students will call at your home to explain Pictorial Review, which illustrates the new patterns. You may arrange with him to receive Pictorial Review every month. He will offer nothing else, and will carry with him his official receipts with official Pictorial Review seal in the upper corner.

Look for These Boys

Bob Hunter
Eddie Clifford
Ernest Goodridge
Art Emanuel

The names of the young men who are representing Pictorial Review here during their Spring vacation are:

This store, as agent for Pictorial Review patterns, highly endorses the efforts of these young men. We know you will find them courteous and considerate. A kindly hearing will be appreciated both by them and by us.

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