

Property Tax Burden Is Reduced

32 STATES MAKE MOVES TO LOWER BURDEN ON LAND

Special Taxes Help to Ease Load — Reduction in Taxes Also Aimed to Benefit Owner.

By J. R. Brackett
NEW YORK, Mar. 4 (AP) — Comprehensive efforts to shift the tax burden from property to other sources, to reduce property taxes and to cut taxes generally are indicated by tax commissions of 32 states in analyses for The Associated Press.

The cost of unemployment relief and the business slump have cut into revenues severely, but reductions in levies have been obtained by cuts in appropriations, lowered assessed values and some tax rate cuts.

Income and new and increased excise taxes have helped the states to shift the tax burden, while public demand for economies has forced the taxing bodies to lay on with as light a hand as possible.

Wisconsin Taxes Cut
The Wisconsin tax commission reports that property taxes of state, political subdivisions and schools were cut 11.38 per cent in 1931 from 1930. The state property tax levy was omitted in 1931 by legal changes, gasoline taxes were increased and more funds were given the political subdivisions from this source.

A general reduction of from ten to twelve million dollars in Iowa taxes is reported officially.

Leigh Watkins of the Mississippi commission reports a reduction in millage rates, Kansas tax rates will not be increased generally, and drastic cuts in assessed values are planned.

C. H. Morrisett, Virginia commissioner, says his state probably has the lowest real estate tax in the nation, because the state levies none and because centralization of local road administration has helped to save. West Virginia property taxes have been increased, and reduction has become a live political issue.

Commissioner Erwin M. Harvey says Vermont has no state real or tangible property tax and has cut the tax on intangibles with an income tax. South Carolina, by the use of extra taxes, has cut the state property levy from 14 to 5 mills. North Carolina, by centralization of local expenditures, has made considerable savings.

Refusal of financial interests to lend money until budgets were cut forced material reduction of all taxes in New Jersey, Frank A. O'Connor, field secretary of the commission, says. Earl L. Fisher of the Oregon commission says 1932 property taxes have been cut 14 per cent, or \$7,000,000. Tax Commissioner John S. Edwards of Ohio says the counties have cut levies despite lower assessed values.

Property Taxes Reduced
Commissioner B. W. Baer of South Dakota says economies have enabled a 14.8 per cent property tax cut. New revenue sources have reduced Utah property taxes.

Nebraska cut all taxes from \$58,495,000 to \$50,424,000 in 1931. Economies have helped in New Mexico, as in Michigan and Minnesota.

Florida cut the ad valorem mill rate from 14 1/2 mills to 4 1/2 in 1931. Alabama has reduced assessed valuations. Delaware, with light real estate taxes, has allowed income tax payers to pay at half rate this year.

Too Much for Science
Science may perform wonders, and does. But we can't believe it will ever be possible to read a man's thoughts if he keeps his mouth shut. —Toledo Blade.

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If you wish to be permanently relieved of gas in stomach and bowels, take Baalman's Gas Tablets, which are prepared especially for stomach gas and all the bad effects resulting from gas pressure.

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The HOTEL CONGRESS
PORTLAND, OREGON
LEWIS E. BOGEL, Resident Manager

Over The Valley Personals

(Continued from Page Six)

ling his sister, Mrs. Henry Sommers, of Elgin, this week. This is Mr. Beem's first trip to Elgin and he likes the looks of the country real well, he says.

Makes Visit
Mrs. George Hughes, who lives out on Cove avenue has been enjoying a visit from her father, Sam Ragain, whose home is in Kennewick, Wash.

To Sandridge
Mrs. Irene Conrad, of Summerville, has gone to the McDonald home on the Sandridge where she will assist during the present season.

To Use Hand Labor
The matter of laying the gravel on the recently improved Wolf Creek road has been a matter of considerable discussion and planning on the part of the county court of late. There has been a desire to use as much labor as possible on this road.

Mr. P. J. New tells of the settlement of the problem by members of the county court and other officials with citizens of North Powder as follows:

It was decided to employ hand labor in loading gravel trucks on the Wolf Creek market road at a meeting between members of the county court, county engineer and members of the city council and others held in North Powder Thursday forenoon. The loading will be done on a yardage basis, a compromise price between what it would cost by machinery and day labor being decided upon.

The meeting, attended by County Judge U. G. Couch, County Commissioners W. W. Stevens and W. B. Ledbetter, County Engineer S. B. Morgan and Mayor Walter McGrath and members of the city council, was arranged following the request of the mayor that local labor be employed if possible on the graveling of the Wolf Creek road that was built last season.

Between the demand for economy of public funds and the increasing demand for employment or outright aid—from those out of work, the county court is hard pressed to know what is best to do.

Judge Couch stated there are about 1000 men registered for work with the county aiding outright some 200 at the present time.

Engineer Morgan said that the cost of loading gravel with the crane would be approximately 50 per yard and that with hand labor at day wages it would be about three times that cost. If the latter method was adopted, the available funds would not finish graveling the road. After considerable discussion, a price per yard, considerably over what the machine cost would be, was agreed upon in order that hand labor might be given an opportunity to get the work.

It is now planned to begin the graveling a week from next Monday, and 20 men, 10 from here and 10 from the Union district, will be the crew to start. As trucks are available, probably additional men will find work.

In the case of winter employment, the men needy will be given first consideration.

Truth and Ignorance
Truth loses value if people do not understand it.—Japanese Proverb.

Daily Cross-Word Puzzle
Solution of Yesterday's Puzzle

ACROSS
1. Anxiety
8. Duty of
12. Author of "The Hobbit"
13. Hegel
14. Top
15. Discomfiter
16. Canvas
17. Acute
18. Pasty
19. Stance
20. Top of a mountain
21. Portion
22. Food fish
23. Failure
24. Ironous
25. Companion
26. Each without
27. Kind of dog
28. Exist
29. Goddess of peace
30. Singing
31. Tennysonian
32. Not there
33. Low gutters
34. Violent storm

DOWN
1. Famous garden
2. Mosaic in
3. Amung
4. Anarchistic
5. Son of Judah
6. Maintained
7. Cresent
8. Shaped
9. However
10. Employ
11. Not any
12. Unit of weight
13. Seed con
14. Change
15. Champhorated
16. Urethra of
17. Mineral
18. Spring
19. Kind of meat
20. Even; contr.
21. Cabin
22. Self
23. Oodness of
24. Oratified
25. Left entire or
26. Unimpaired
27. Massachu
28. Sate cape
29. Edges of a
30. Molliferous
31. First place
32. Sawed from a log
33. Tailed
34. Palled apart
35. Sand hill
36. Torrent
37. Word of consent
38. Myself

1 2 3 4 5 6 7 8 9 10 11
12 13 14 15 16 17 18 19 20 21 22
23 24 25 26 27 28 29 30 31 32 33
34 35 36 37 38 39 40 41 42 43 44
45 46 47 48 49 50 51 52 53 54 55

SCHOOL AT UNION NEAR TERM'S END

Senior Class Busy This Week Preparing For Graduation Exercises

By L. Z. Terrall
(Observer Correspondent)
UNION (Special) — This week and next will be crowded to the brim with activities that will bring another year of school work to a close. In addition to the exhibition of home economics and manual training work in the high school auditorium, Wednesday afternoon there will be the annual art exhibit in the south school Friday afternoon. This exhibit is one of the big events of the year and attracts an increasing number of visitors each year. The teachers are all busy preparing for the display and it promises to be the best ever held.

The school calendar for graduation exercises is as follows: Wednesday afternoon — home economics and manual training exhibit, auditorium. Friday 8:00 p. m., symposium. Friday 8:00 p. m., class play — "The Country Kid."

The several classes in the high school and grades are looking forward to their annual picnics with some minglings as the weather man has not been very generous with sunshine of late.

Guests of Dr. and Mrs. George Hoffman on Sunday were Mr. and Mrs. P. J. Murphy and Mrs. Holland and two sons from Pendleton. Harold is here from Seattle visiting for a few days with his brother, G. T. Band and Mrs. Barnard.

Mr. and Mrs. Will Campbell entertained a few friends at a pinocle party Monday evening — Dr. and Mrs. George Hoffman, Mr. and Mrs. Walter Cook and Mr. and Mrs. L. Z. Terrall. A delicious lunch was served by the hostess assisted by Margaret Campbell.

Will Campbell, athletic coach, will accompany three of the winners at the track meet Saturday to Corvallis the last of the week to take part in the state field and track meet. They are Max Tallman, Roy Conklin and Ferrin Wolf.

Funeral services were conducted from the Methodist church this afternoon for Tom Adams who died suddenly Sunday afternoon. Rev. R. C. Lee taking charge of the services. His daughter, Hazel, came in from Oquille Monday evening and a nephew, Edgar Adams, came up from Portland for the funeral. Mr. and Mrs. Morris Miller, the latter a niece, came in from Durur, yesterday.

A car driven by Fred Henning, of La Grande, was damaged considerably when it struck the gas pump at the Craver garage yesterday afternoon. Another car driven by a Portland man failed to hear the signal to pass and turned abruptly in the street and in order to avoid a collision the brakes were applied causing the second car to veer into the La Grande car where Mrs. Kate Hanley and Cornelius DeGreeve, J. F. Hutchison and Ned Foye made a trip to Lostine Sunday.

quest of fish but their efforts were not rewarded with a very big catch. They reported many fisherman out but the fish were not biting.

The monthly social meeting of the Business Women's club began with a dinner at the hotel Monday evening, after which anagrams were enjoyed by those present. Fourteen members were out for the meeting. The Radium Springs swimming party Sunday morning was attended by eight members of the club: Mrs. W. C. Lewis, Clara Van Houten, Mae Shanks, Mrs. Frances Tallman, Mrs. Leonard Stevens, Leona Spray, Edna Cheney and Jane Smith.

After spending a couple of weeks in La Grande with her daughter, Mrs. Dick Lindsey, Mrs. Sadie Clark of Portland, has come to Union to visit her daughter, Miss Eria Clark, commercial teacher and director of the high school orchestra.

Mr. and Mrs. Pat Powers and Mrs. Tom Powers took a friend from the east for a trip over the valley Sunday.

Three officials of the Thief Valley dam project are living at the Union hotel until the completion of the work. They are Paul Vernon, superintendent, Harry Wood, chief engineer, and B. H. Nelson, government man.

After visiting a month in Portland, Mrs. Howard Wilson, of Lewiston, has come to Union for a two weeks' visit with her mother, Mrs. Elizabeth Taylor.

The following report of the librarian, Mrs. Minnie Baird, for April was given at the monthly meeting of the library board on Monday:

Adult fiction books loaned.....098
Adult non-fiction books loaned.....117
Juvenile fiction books loaned.....394
Juvenile non-fiction books loaned.....7
New books received.....93
Papers received.....93
Books donated.....1
Magazines donated.....32
Books repaired.....83
New borrowers.....14
State books received.....1
Rents and fines.....\$4.03

Mrs. Hal Rees proposed a summer reading course for grade children with credit given for the work done. An interesting series of travel books for children is usually available from the state library during the summer and if these can be secured an outline of the work for the various grades will be given to guide the child in the selection of books.

The regular meeting of the Woman's club will be held Thursday afternoon. A special program in keeping with Mothers' day is being prepared and will include musical numbers, a review of Shere Hargreaves book "The Cabin at the Trail's End" and other readings. The chairman in charge of the program is Mrs. N. L. Ward.

Dr. and Mrs. George Hoffman, had Mr. and Mrs. Robert Quinn, of La Grande, and Dick Adams, of Portland, as dinner guests Friday evening.

Mrs. Will Campbell, Mrs. Roy Conklin and Mrs. Lew Bidder were Baker visitors Monday afternoon.

Mr. and Mrs. Ernest Kohler and son, Keith, left Tuesday morning on a business trip to Spokane and expect to be gone about a week. They drove to Portland first to take Ruth Baxter back to her work. John Weaver also accompanied them.

Gives You a Start
Maybe you can't buy happiness with money, but you have a notable advantage when the bidding starts. —Arkansas Gazette.

THE TINYMITES
STORY BY HAL COCHRAN PICTURES BY JOE KING

(READ THE STORY, THEN COLOR THE PICTURE)

Now that the skinny lad was other three drift into slumber-land, yawned, woe, lazy Duncy, with a yawn said, "Well, I guess I'll take a nap. I'm tired as I can be."

"There's nothing much that I can do right now to help the rest of you. Our boat just travels by itself, while sailing out to sea."

"Why don't two of you join me now? The last one can get by somehow until it is his turn to snooze. That way we'll all keep fit."

"We'll sleep a half an hour or so. The one on watch can then shout. Ho! Wake up, one of you Tinites and right in the guard's seat sit."

"A GOOD idea," Scouty said. "The rest of you go right ahead and have your little catnap. I'll be first to stay awake."

"Don't worry! I will steer our boat and safely keep the thing afloat. A half hour's snooze will be too short. An hour you'd better take."

It wasn't very long until all those on board the boat were still. Kind Scouty watched the

other three drift into slumber-land. He smiled when they began to snore and wondered what folks did that for. They're dreaming now, thought Scouty, and he hoped their dreams were grand.

ON went the boat, across the sea. Soon Scouty, startled as could be, jumped to his feet and cried, "Awake! A strange thing's happening here."

The others opened their eyes. You can imagine their surprise when they all saw an old man in the water, very near.

The man exclaimed, "I'm water king and good advice for you I bring. If you would have some real good fun, continue on your way."

And then he added, with a smile, "You'll shortly reach a little isle. Be sure and land your boat there. It's a wondrous place to play."

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(The Tinites reach the little isle in the next story.)

CLASSIFIED ADS

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(Count five average words to the line.)
Per line, 1st insertion.....10c
Per line, each ad consec-.....7c
Minimum charge on one order.....25c

RATES BY MONTH
2 lines, per month.....\$2.50
3 lines, per month.....\$3.75
4 lines, per month.....\$5.00
5 lines, per month.....\$6.25
Each additional line over five charged at 50c per line per month.

WANTED

WANTED — Young woman wants housework by hour, day or week. Ph. 502 W. 5-4-1 tp.

WE NEED 3 MEN, should have car. Good compensation, 103 Fir. St. 4-35-1 f.

WILL BUY 30 old batteries. Will pay according to their condition. New batteries as low as \$6.95. Automotive Electric Co., 1425 Adams. Phone M 520. 1-20-1 m

FOR SALE

FOR SALE — Weaner pigs and brood sow with pigs. Phone Farmers 18. 5-4-2 tp.

SEE L. W. WEEKS for real bargains in used cars. 5-3-3 tp.

FOR SALE — Baby chicks, \$3.00 per 100, now ready. Mossack Hatchery, Allcel, Ore. 5-3-3 tp.

HOLLYWOOD or Hanson White Leg-horn baby chicks, \$3.00 per 100, \$35.00. Shipped C. O. D. prepaid. May 4, 11 or 17. Pacific Hatchery, Tualatin, Ore. 5-3-9 tp.

Investigations Of Oil Steal Continue

LONGVIEW, Tex. May 3 (AP) — The Gregg county grand jury today continued its investigation of the alleged million barrel oil steal in the pruned East Texas field, already involving two employees of the railroad commission, two railway agents and a brother-in-law of a state official.

Judge W. C. Hurst of the district court instructed the jurors to "go the limit" to bring violators into court. Two hundred and thirteen charges of oil theft had been filed against 18 men here, and warrants have been issued for the arrest of five others indicted at Henderson. Col. L. S. Davidson, military commandant of the area, predicted that between 25 and 40 additional arrests would be made.

Frank Wykoff To Specialize in 100

LOS ANGELES, May 4 (AP) — Frank Wykoff, prize-winning "world's fastest human" is going to cease participating in all track events except the 100-yard and 100-meter events, he announced today. The sprint star, co-captain of the University of Southern California track team, previously had run the 200.

Decision to concentrate on the short distance events was made by Wykoff, he said, so that he will be in the best of condition for those events for the Olympic games.

Works Two Ways

A military officer and a lawyer were talking of war, and the former was recounting the dangers of his profession, when the lawyer observed "that those who live by the sword must expect to die by the sword." "It's a similar rule," replied the officer, "those who live by the law must expect to die by the law."

FOR RENT

FOR RENT — Nicely furnished house for summer. Write House, Observer. 5-4-4 tp.

FOR RENT — 5-rm. mod. house across from highway shops. \$15. Phone Main 539. 5-3-4 tp.

FOR RENT — Mod. house with 1 acre land. Adults. Main 299. 5-2-3 tp.

SMALL FURN. HOUSE, 2122 Adams. Call 324 W. 5-2-3 t.

FOR RENT — Mod. 5-rm. furn. house; garden, fruit, garage. \$15. 1904 V Ave. Ph. 373 W. 5-2-3 t.

SADDLE HORSES for rent by the day or hour. 902 1st, Cor. 1 Ave. 4-30-6 tp.

5-RM. FURN. HOUSE, Adults. Garage. Ph. 458 J. Fannie Allinson. 4-22-1 f.

FOR RENT — Modern 6-rm. furn. house. Inquire 2115 Pine. 4-12-1 f.

FURN. HOUSES AND APTS. — With bath, clean, quiet, lowest rent. Adults. 1810 Greenwood. 5-2-1 m.

FOR RENT — Safety deposit boxes. La Grande Investment Co. 3-12-1 m.

FOR RENT — House and Apts. La Grande Investment Co. 3-12-1 m.

MASIE BILL INTRODUCED
WASHINGTON, May 4 (AP) — A bill to give President Hoover power to pardon the four defendants in the Hawaiian murder case was introduced today by Senator Logan, Democrat, Kentucky.

FOR SALE — 5-rm. mod. furn. house. Will consider car and terms. 903 Spring St. Ph. 285 W. 4-20-6 t.

5-RMS. and conservatory, mod. Fore-closure. Best offer takes, 1400 9th. 4-20-6 t.

DIY WOOD, posts. Also truck for hire anywhere. Insured carrier. Ph. 1051-W. Frank Seward. 4-20-1 m.

DIY WOOD, any kind or length. Wm. Hesse. Ph. 326 W. 4-27-1 mp.

OLD GROWTH red fir 18" cordwood 60 cord. Phone 937-J. 4-25-1 m.

TYPEWRITERS for rent or sale. Let us show you our stock of new and used portables. E. C. Tuckey's Type-writer Exchange, 109 Depot St. 4-15-1 f.

LUMBER SPECIAL
Now is the time to build or do that repair work on your house or garage. You can buy lumber for less than ever before. We have 2x4 to 2x12 dimension at \$10.00 per thousand and a good supply of sheathing, siding and flooring at very reasonable prices. There is a limited supply of Dry Chain Wood at \$4.50 per load and 12" Red Fir Wood at \$9.35 per cord. Call Main 8.

BOWMAN-HICKS LUMBER CO. 4-15-1 f.

GHIM and common alfalfa, white sweet clover, seeds at lowest prices. C. W. Bond, Haines, or Owen Ledridge. Ph. 47, Union. 4-7-1 m.

FOR SALE — 10 A. mod. improvements. Or will sell 5 A. all in orchard. Good location. Ph. 498 J. 4-1-1 m.

ALFALFA and clover seed. Send for samples. Welser Grain and Feed Co. Welser, Idaho. 3-4-2 mp.

MISCELLANEOUS

MOREMEN'S SCHOOL of Beauty Culture is recommended by shop owners for its thoroughness in training. Spring classes now forming. For information call or write 22 West Main St., Walla Walla, Wn. 4-29-1 mp.

FOR BUILDING and shop work call M 960. Pete Bousquet. 4-4-1 mp.

DOWELL BROS. CLEAN-UP — We will clean up your ashes, papers, etc. Phone 323-J. 3-8-1 f.

RAISE, MOVE, repair and rebuild houses. John Mars. 4-2-6 f.

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MONEY TO LOAN — We are representatives for the Prudential Ins. Co. and can make city loans at attractive rates of interest. Chas. H. Reynolds, Insurance, loans and bonds. 3-1-1 m.

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SUGAR AND FLOUR

PORTLAND, May 4 (AP) — Sugar — Cane, granulated \$15.10 100 lbs.; beet \$4.05.

Domestic flour — Selling price delivered; patent 48s \$3.50; do 98s \$3.30; bakers' bluestem \$4.10; soft wheat pastry flour \$3.40 @ \$3.50; Montana hard wheat patent \$3.00 @ \$3.20; rye \$4.40 @ \$4.50.

FRECKLES AND HIS FRIENDS

By Blosser

BOY! I'M GETTING ON TO TEACHING! DOES THINGS LIKE FRECKLES DOES!!

WELL, OSSIE, ALBERT AN' I JUST HAD IT OUT—AN' I LET HIM KNOW WHO WAS BOSS, TOO!

YOU DIDN'T TREAT YOUR DOG CRUELLY, DID YOU?

FOR SALE

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OH, NO... I WOULDN'T EVER DO THAT—BUT I CAUGHT HIM EATING UP ONE OF MY SHOES, SO I JUST UP AN' PUNISHED HIM... YSR...

WELL, OF COURSE, IF YOUR DOG DOES SOMETHING NAUGHTY, IT'S ALL RIGHT TO TEACH HIM RIGHT FROM WRONG.

HOW DID YOU PUNISH HIM, JAY?

WHY, I JUST WENT OUT TO HIS DOG HOUSE AN' DRANK UP ALL HIS MILK!!

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Professional Directory

Hospitals
DR. LEE B. BOUVY
Eye, Ear, Nose and Throat Hospital
2nd Floor Foley Bldg.—Ph. Main 16.

Osteopathic Physicians
DRS. J. L. & MARGARET INGLE
General Practitioner and Obstetrics
Scamler Bldg.
Office, Main 106 Res. Main 639

Miscellaneous
ASTROLOGER
MRS. FREDERICK GALMES
203 N. Ave.
Readings Daily.

THE NEW FANGLES (Mon'n Pop)

Homer Ditty Arrives!

OH, IT'S MR. DITTY, ISN'T IT? COME RIGHT IN! YOU FOUND THE WAY? YOU'RE LIKE ME—YOU HAVE A BUMP OF LOCATION

MRS. NEWFANGLE SO CHARMED TO KNOW YOU!

HERE HE IS, AT LAST—MR. DITTY, THE GREAT POET! THIS IS CHICK, MY HUSBAND, AND MY WALES, ONE OF THE BOYS FROM THE OFFICE

CHAIMED I'M SURE!

HOW DO YOU DO, MR. DITTY?

DA YOU MEAN TO SAY THAT AGUSTA FELL FOR THAT?

WELL, YOU AREN'T GOING TO LET AN EGG LIKE THAT SCRAMBLE YOUR TIME, ARE YOU?

BRING YOUR THINGS IN HERE, HOMER. YOU'RE GOING TO CALL YOU HOMER, DO YOU MIND, DO YOU?

NO, NO, THAT'S QUITE ALL RIGHT

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