

the same standard. "2. That all classes of property are t equally productive. "3. That all classes of property hold-WALLOWA DAIRYING BRISK

ers have not equal degrees of control over their property.

Five Carloads of Jerseys Shipped

-John G. Wray, living two miles south of town, has the record for small hen eggs. Recently he collected 18 so small that they could be packed con-veniently in a four-inch cylinder phonograph second box. He brought two of them to town and hard a hard

Sport Traveling to Northwest.

He arrived in New York from Liver-

Newberg Wins Debate.

\$75 Ladies Solid Gold Watch, and \$100 Cluster Diamond Ring BESIDES



FREE

FREE

IN OTHER GRAND FREE PRIZES

In our great advertising contest in which we are bringing prominently before the people the name of the greatest Player Plano the world has ever known. You no doubt have seen our ads or received our circular in reference to this greatest of all contests, but if not please call at the office at once, or write us for a folder giving the superior points of the player piano, and our circular explaining our contest. It is so simple that any school child can enter, and it will prove interesting to everybody, besides it is well worth your

NOTICE TO CONTESTANTS

Be sure and copy the following in full in your contribution to our great advertising contest. You can use any size or kind of paper you wish, write or print by hand, and ornament as you please, using only one side, remembering that neatness as well as the slogan counts in determining who gets the piano. Also be sure and name five of the superior points of the piano. There have been quite a number received already that do not comply with the requirements. You can substitute another if you wish.

(Slogan.)

That many values arise largely from the uses to which property is put and its organization for industrial pur-

"5. That the public does not derive the same degree of benefit from all classes of property and from the uses made of the same

"6. That the extent and manner in which certain forms of property are taxed have pronounced effect on the financial and industrial conditions, and even on the social and moral welfare, of state and community.

"These constitutional limitations es-tablish a system that is not only too rigid to meet the requirements of equit-able taxation, but is also inefficient in that it does not and cannot reach many forms of property which by law are subject to taxation."

Discussing the well-known fact that under the present system much of the

wealth invested in personal property escapes taxation, Mr. Galloway said: "It is not necessary to go beyond the statistical records of our own state to show that assessments are gradually reaching a smaller and smaller propor-tion of personality especially that of tion of personality, especially that of in intangible character, and that they are falling with increasing weight upon real property. In 1891 intangible per-sonalty, made up of money and cred-its, amounted to .9908 of the total value of the taxable property of the state; in 1906 these items were .9859 of the intal for 1998 650 and for 1998 642 In 1960 these items were .0659 of the ioial; for 1968. 5500 and for 1960 .0474 of the aggregate assessments. This netwithstanding the undoubted fact that the intangible personality of the state has been increasing in amount and value at least as rapidly as has any other class of promety."

and value at least as rapidly as has any other class of property." Mr. Galloway declared that the amendments proposed by the last Legis-lature, and which are to be voted on by the people at the coming election, are well prepared to pave the way for genuine tax reform in Oregon. With the constitution amended as provided by these proposed amendments, the Tax Commissioner called attention to tha Commissioner called attention to the fact that it will then be possible to enact laws providing:

Recommendations Are Made.

Recommendations Arc Made.
For the classification of subjects of taxation, to secure a just return from each class according to its earn-ing capacity or ability to pay.
For exemption of certain property from taxation to the extent that it performs a public service which would justify exemption. In whole or in part.
For separatich of the sources of state and local revenue that the bur-dens of texation may be more equita-bly propertioned.
For distinct treatment and spe-cific assessment of intangible person-alty, that it may no longer evade tax-ation.

5. For separate classification and tax. ation of forest lands, water powers and other natural resources, that con-servation of the same may be promoted.

6. For the apportionment of state taxes among the counties according to equitable rules, doing away with the present unsatisfactory system and re-moving the motive for low county val-meters.

uation. The Second International Conference on State and Local Taxation, held at Toronto, Ont., in October, 1968, and parfor the first of the american states and the provinces of Canada, passed resolutions arging the amendment of the constitu-tions of all states in which there is a general property tax provision.

Work on Tannery Begun. - + DELINTER OF Anell 10Into County in Month.

time convincing merchants that they were "hen fruit." They were packed easily in a 12-WALLOWA, Or., April 15,- (Special) -Wallows County is becoming a dairy sugges scotgun shell. The smaller one weighed a trifle less than 10 grains country rapidly. Within the last four and the larger weighed one-eighth of an ounce. The eggs were later by two hens of a mixed breed from Plymouth weeks five carlonds of high-grade Jerseys have been shipped to this county from various points in the Wil-lamette Valley and sold at auction to hens are large and healthy and eat

In every case Wallowa County stockmen raised the Jerseys. The last herd arrived hast week and will be sold tomorrow. It consists of \$5 head LION HUNTER IS COMING from the best herds near Salem and includes representatives of both the Ladd and Loonsy herds of Jerseys. Man Who Arranged for Roosevelt The demand for this grade of stock

is brisk and shipments bring good is orisk and supplients oring good prices. Feed is cheap, range and pas-ture plentiful and market for cream and butter good, making dairying one of the most profitable industries pos-VICTORIA, B. C., April 16.-(Spe-cial.)-F. C. Selous, llon hunter, who recently made the preparations necessury for the Roosevelt party's sport in Africa, will shortly visit this city, Se-attle and Portland, being now on his ibie in this section. Several dairy-nen have records of \$9 and \$19 a cow month.

Freight Rates to Be Compared.

pool by the last Mauretania. Selous is a consin of Mayor Harol. C. Selous of Nelson, B. C., and will make a short SALEM, Or., April 16 .- A comparison of freight rates from Albany and Pori-land to Drain, Or. is asked to be made by the Railroad Commission by E. A. Johnson, president of the Albany Mill visit there before coming through to the Coast. While in Victoria he will be the guest of that other great hunter of big game, Captain Clive Phillips-Wolley, of Pier Island, Company. The correspondent states that there is no difference between shipments from Albany to Drain and from Portland to Drain.

Japan Accepts Smallest Airship.

NEWBERG, Or., April 15.-(Special.) -Pacific College defeated Albany Col-VICTORIA, B. C., April 15. - News from Tokio today reports that the Japanese military scroplane investilege in a debate here yesterday on the commission form of government for cities. The Newberg speakers defendgators have reported favorably on an airship smaller than any now in use, invented by Capitain Hino. He has also ed the affirmative Seaside Will Celebrate Fourth. invented a military aeroplane shaped like a dragon fly, with two propellers.





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LAST week's sale has proved to all Oriental Rug buyers to all Oriental Rug buyers that the qualities of our rugs as well as the prices are the best and the lowest. The people have appreciated our efforts to please them and by their acts have given ussuch encouragement that we have decided to extend our sale on

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Watch our windows and don't fail to visit us.

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Wholesale and Retail 394 Washington St.

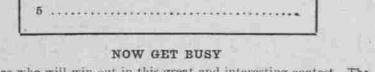


WELLINGTON COAL

Banfield, Veysey Fuel Co.

No. 75 Fifth Street.

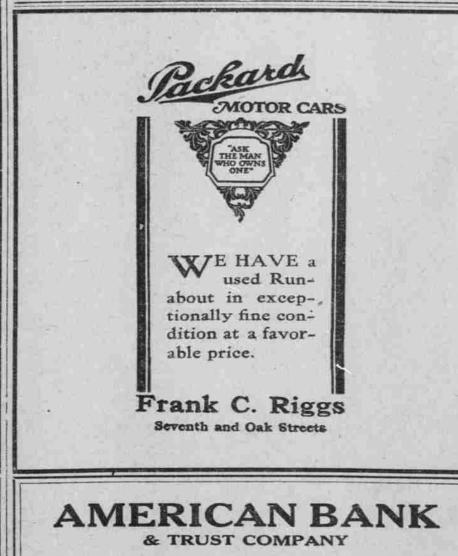
Main 353.



And see who will win out in this great and interesting contest. The \$800 Player Piano can be seen in our show window, and the Dia-mond Ring and Gold Watch in the show window of Aronson, the jeweler, 294 Washington street. You will be sorry if you fail to get in on this contest. Contest closes April 20 at 6 o'clock P. M. You have plenty

of time.

Hovenden-Soule Piano Co. 106 Fifth Street, Next to Perkins Hotel.



CAPITAL, \$150,000

Dees a general banking business. Opens checking accounts without limitation as to amount. Pays interest on time and savings deposits. CORNER SIXTH AND OAK. FORTLAND, (OREGON

A 3353.