

REVENUE SYSTEM OF IDAHO IS LIKELY TO BE MADE OVER

Governor Hawley's Commission Has Twenty-nine Bills Ready for State Legislature to Act Upon.

(Special to The Journal.) Boise, Idaho, Jan. 10.—Bills revolutionizing the entire system of revenue laws of the state of Idaho have been prepared by the special commission appointed by Governor Hawley for the purpose and will be presented to the legislature at the special session to begin January 15. This commission, consisting of former Attorney General Frank Martin and Judge John F. MacLane, the former a Democrat and the latter a Republican, has made a thorough study of the revenue laws to insure the best features of all into the 29 bills that have been prepared.

The commission cites 14 faults in the present system, chief of which is the lack of central authority in the assessment of property, which makes it impossible to make all share equally in the burden of taxation. To remedy this defect the commission proposes to state tax commission, to which all county assessors shall be responsible. The commission declares that the only way the temptation to obtain favorable valuations from the different counties is by a commission appointed by the state at large which shall have power to act directly on assessments made in any county in the state.

Salaries Are Fixed.
The salaries of the three commissioners are fixed at \$3000 a year and it is provided that they shall be appointed by the state board of equalization. The measure provides that taxes shall be paid in two annual installments instead of in one as under the present laws.

Exemptions are made for what is termed nonincome property, such as jewelry and clothes from which no income is realized. Home builders actually engaged in the construction of homes on their lands are given an exemption up to \$2500. Mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and school district bonds and warrants are exempted.

Provision is made for the quadrennial assessment of all property in the state by the assessors, the first to take place in 1912. Classification of lands is provided for. A barrier is raised against deficiency warrants and their issuance. Assessments of bank stock is provided for and detailed provisions are made by the commission, making the manner of assessment clear.

Five Constitutional Amendments.
Resolutions providing for the submission of five constitutional amendments have been prepared by the commission. One provides for an assessment of 10 mills on the dollar for state purposes, another imposes a constitutional limitation on county and municipal tax levies, another fixes a debt limit for counties, another fixes a debt limit for cities, towns and villages and another makes the county treasurer ex-officio tax collector, segregating the

work of the assessment and the collection of taxes.
A more adequate means of listing personal property is provided by the imperative requirement that the assessors visit each taxpayer and procure a list of his property, and affording additional means and remedies by way of subpoenas, examination under oath and contempt proceedings, in the event that a taxpayer refuses to supply the required information.

Assessor to Collect Taxes.
The assessor is also required to collect taxes on personal property assessed by lien on real estate at the time of assessment. Under the present laws it is optional for him so to do, and theoretically he is liable if the taxes are lost, but such liability has never been enforced. The commission has endeavored to make it mandatory to collect the taxes in this manner and to enforce the liability if the collection is not made.

The improvement of land is encouraged by a provision taken from the California law which assesses unimproved lands at the same value as contiguous improved lands similarly circumstanced, and orchard trees are exempt during the greater part of their unproductive period.

ADVISE DISMISSAL OF DETECTIVE LYTLE

The police committee of the executive board yesterday recommended the dismissal of Stark Lytle from the police department. Lytle is the detective who disappeared last November. He has not communicated with the chief of police since he went away.

Patrolman H. F. Griffith and J. C. Gill were given a hearing on a charge of having made illegal entrance to a room in the Turney building, Second and Salmon streets. A party composed of Orpheum employees and their wives was being held in the room. G. W. Hayes and R. L. Hays, members of this party, made complaints against the policemen. The hearing showed that the officers had been ordered to locate a "blind pig," reported to have been conducted in the Turney building. The hearing will be continued.

Sufferer Ends Life.
(United Press Leased Wire.) Nome, Alaska, Jan. 10.—United States Commissioner J. H. Wood's wife, at Teller, ended her life by hanging, in order to end her sufferings from rheumatism. She made a previous unsuccessful attempt at suicide with carbolic acid.

Aged Father Dies.
(United Press Leased Wire.) Dubuque, Iowa, Jan. 10.—Monsignor Roger Ryan, age 75, vicar general of the Catholic arch-diocese of Dubuque, died here yesterday from injuries received in falling on an icy pavement several weeks ago.

Hood's Sarsaparilla

Is of great service in making the blood of the right quality and quantity—normal in red and white corpuscles and all other constituents.

Get it today in usual liquid form or chocolate tablets called Sarsatabls.

Buy Clothing Now

The Moyer five-store buying organization saves you many dollars.

Every single article in each store is now at its lowest price.

\$10 Men's New Suits reduced to	\$ 7.85	\$2.50 Boys' Knicker Suits reduced to	\$1.95	50c Men's Underwear reduced to	39c
\$15 Men's New Suits reduced to	\$11.50	\$3.45 Boys' Knicker Suits reduced to	\$2.95	75c Men's Underwear reduced to	59c
\$20 Men's New Suits reduced to	\$14.50	\$5.00 Boys' Knicker Suits reduced to	\$3.35	\$1.00 Men's Underwear reduced to	79c
\$25 Men's New Suits reduced to	\$18.50	\$6.00 Boys' Knicker Suits reduced to	\$4.35	\$1.50 Men's Underwear reduced to	98c

Every Reduction Is Made From the Regular Price

\$3 Men's Trousers reduced to	\$2.25	25c Men's Ties reduced to	19c	\$1.00 Men's Shirts reduced to	69c
\$4 Men's Trousers reduced to	\$3.00	50c Men's Ties reduced to	35c	\$1.50 Men's Shirts reduced to	95c
\$5 Men's Trousers reduced to	\$3.75	Three 50c Ties for	\$1.	\$2.00 Men's Shirts reduced to	\$1.25

Figure Your Savings on Clothing and Furnishings

50c Boys' Shirts reduced to	39c	\$1.00 Boys' Sweaters reduced to	83c	50c Boys' Knicker Pants reduced to	39c	50c Boys' Waists reduced to	39c
75c Boys' Shirts reduced to	59c	\$1.50 Boys' Sweaters reduced to	\$1.15	75c Boys' Knicker Pants reduced to	50c	75c Boys' Waists reduced to	59c
\$1 Boys' Shirts reduced to	73c	\$2.00 Boys' Sweaters reduced to	\$1.35	\$1 Boys' Knicker Pants reduced to	75c	\$1 Boys' Waists reduced to	75c

MOYER

First and Morrison

First and Yamhill

FIVE STORES

Third and Oak

Second and Morrison

87-89 Third Street

EVERY ARTICLE REDUCED

But Four Weeks More--Lipman, Wolfe & Co.'s Winter Removal Sale
Goods Purchased Throughout January Will Be Billed to You March 1

EVERY ARTICLE REDUCED

Now That the Snow Has Left Us, You Can Share in This Sale

It's an Ill Wind That Blows Nobody Good

Finest Man-Tailored Suits

Selling Heretofore Up to \$50

Removal \$20



—When women can save anywhere from twenty to thirty dollars or more on a fine man-tailored suit, it is not surprising that women will wait for this regular January sale year after year.

—Although this sale comes during clearance month, it is not the stereotyped disposal of tag ends left over and undersirable suits which one generally finds in the usual clearance sales, for every one of the suits advertised for tomorrow is spick and span new this season, representing the most favored styles in women's apparel.

The Pellard Label is a guarantee, not only of correct fashion, but also of tailoring, materials and fit. The tailored suits placed on sale tomorrow are modeled of the finest imported materials in serges, chevots, plain and fancy worsteds, Scotch mixtures and novelty striped mannish cloths.

—The jackets are tailored in three-quarter and semi-fitting styles, and are lined with the finest quality silk. The skirts are of the popular panel styles.

—Clever shoppers see months and months of service in these highest grade tailored suits. Each model has distinction and is as well fitting after a season's wear as the day it is purchased. The quantity is limited. The fortunate possessors of these tailored suits are numbered.

Of Interest to Men -- Apparel at Final Prices

50c Wool Sox, Final Price 23c Pair

—Men's sox that combine warmth and comfort with durability. Of fine wool and long ribbed tops. The heels and toes are made double, insuring them against wear.

\$2.75 Shirts and Drawers, Final Garment \$2.48

—Shirts and drawers for men of pure silk and worsted, in the natural soft gray color. They are of medium weight and trimmed with silk facings.

\$2.75 Flannelette Pajamas, Final \$1.89 Suit

—Good warm pajamas for men, of striped flannelette in neat hairline stripes on white grounds and trimmed with silk frogs.

\$2.00 Flannelette Pajamas, Final \$1.45 Suit

—Men's flannelette pajamas, made of a good quality flannelette in many delicate pastel shades, and trimmed with fancy silk frogs that are used for fastening the jacket.

The Year's Lowest Prices on Fine Leather Goods

Line of Imported Bags at Half Price

—Exquisite beaded bags in a wonderful assortment of intricate patterns and designs in Oriental colorings and pastel shades.

\$5.00 Imported Bags...\$2.50 \$10.00 Imported Bags...\$5.00

\$6.00 Imported Bags...\$3.00 \$17.50 Imported Bags...\$8.75

Vienna Bags in Novel Styles, Final \$5.95

Regular Selling Prices From \$10.00 to \$15.00

—Leather bags in pin seal, velvet calf and morocco with fancy silk linings. Some of these bags are fitted with coin purse and others card case, mirror and vanity box.

\$1.45 to \$2.00 Fancy Handbags, Final 98c

—In this lot of bags you have your choice of velvet, suede leather, taffeta silk, fancy embroidered satin and patent leather bags with long cord and strap handles.

\$6.50 Hand Bags, Final Price \$3.95

—Hand bags of suede, morocco, seal and velvet calf. These bags come in attractive shapes and are carried by long cord handles.

Battenberg Centerpieces
Final 74c Each

—Battenberg scarfs and squares with hand-drawn centers and lace borders and insertions.

—The squares are 30 inches by 30 inches.

—The scarfs are 18 by 54 inches.

Syrian Doilies
Just Half Price

—Syrian hand-crochet doilies, centerpieces and table covers.

In 9, 10 and 12-inch sizes.

35c Doilies, final18c

40c Doilies, final20c

50c Doilies, final25c

70c Doilies, final35c

\$2.50 Centerpieces\$1.25

\$5.00 Centerpieces\$2.50

\$3.50 Centerpieces\$1.75

\$12.50 Table Covers\$6.25

\$15.00 Table Covers\$7.50

Waistings, Final 6c Yd.

Regular 35c, 25c and 20c

—Short lengths of voiles, lawns

and batiste in excellent colors and

designs suitable for waists and

dressing sacques.

Imported Gingham
Final 21c Yard

Regular Price 60c Yard

—300 yards in this line of beautiful imported bordered gingham in brown, gray and lavender effects. The patterns are unusually attractive and come from the wash as fresh as new.

Embroidered Linen
Collars, Final 12 1-2c

Regular Price 25c

—This is a broken assortment of linen collars that have been left over from a season's busy selling, and consist of many styles but not every size of each kind, but among the various kinds you will find about every size.

Remnants of Trimmings and Laces
At just HALF Their Regular Prices

—The assortments are our largest—an entire season's accumulation of beautiful imported and domestic laces and trimmings—hundreds upon hundreds of desirable lengths.

—Exquisite shadow laces in lengths from one-half to two and a half yards, and embroidery net laces in various lengths.

—Beautiful trimmings in dozens of exquisite designs, that are ample for trimming a gown or a waist.

—These trimmings and laces come in black, white and ecru, and the prices are just ONE-HALF the regular when sold by the yard.

Comforters and Blankets for the Cold Nights
White Wool Blankets at Final Low Prices

—You will find a wonderful assortment of about 3000 pairs of superior quality white wool blankets in full size and weight. They have pretty striped borders of blue or pink.

\$ 7.50 White Wool Blankets, final.....\$4.93

\$ 8.50 White Wool Blankets, final.....\$5.95

\$10.00 White Wool Blankets, final.....\$7.45

\$12.50 White Wool Blankets, final.....\$9.35

Cotton Fleece Blankets at Final Prices

—500 pairs of heavy cotton fleeced blankets of extra size and weight. In gray or white with pretty fancy borders.

\$1.00 Cotton Fleece Blankets, final.....73c

\$1.50 Cotton Fleece Blankets, final.....\$1.19

\$2.25 Cotton Fleece Blankets, final.....\$1.59

Silkoline Comforters at Final Prices

—Cotton filled comforters covered with the best quality of figured silkoline and filled with the best white laminated cotton. In full size and weight.

\$1.50 Silkoline Comforters, final.....\$1.19

\$2.00 Silkoline Comforters, final.....\$1.59

\$3.50 Silkoline Comforters, final.....\$2.30

\$4.00 Silkoline Comforters, final.....\$2.89

Wool Filled Comforters Marked for Final Clear'ng

—These warm Winter comforters are covered with silkoline and silk and filled with a superior quality of lamb's wool. The covers come in pretty patterns of floral designs in light or dark backgrounds. They are full size and weight.

\$5.00 Wool-filled Comforts, final.....\$3.95

\$8.50 Wool-filled Comforts, final.....\$4.79

\$12.00 Wool-filled Comforts, final.....\$9.19

\$2.25 Union Taffeta Umbrellas, Final \$1.59

—Umbrellas that are made of the best piece dyed Union taffeta. They are mounted on handles that depict the very latest styles in the directorio styles, and come complete with cases and fancy silk tassels. The frames are of the best paragon, which give lasting service.