

13 years before it was finally redeemed. One of the questions considered in

the lower courts was whether the constitution and laws of Tennessee gave the state the right to tax property held by the United States where exdusive jurisdiction had not been cedto the state. The supreme ed away court said this was immaterial because "this court is of the opinion that neither the people nor the legislature of Tennessee has the power, by constitution or statute, to tax the land in question, so long as the title remained in the United States."

Conclusion Is Quoted. In the concluding part of his opin-

ion, Justice Gray said: "The imposition of direct taxes upon the land was a lawful exercise of the power conferred by the constitution to lay and collect taxes. The pro-visions authorizing the United States to sell the land for non-payment of the taxes thereon, and to purchase the

land for the amount of the taxes if no one would bid a higher price. were necessary and proper means for carrying into effect the power to lay and collect taxes; and so were the provisions authorizing the United States afterwards to sell the land to apply the proceeds to the payment of the taxes, and to hold any surplus for the benefit of the former owner.

While the United States owned the land struck off to them for the amount of the taxes because no one would pay more for it, and until it was sold by the United States for a greater price, or was redeemed by the former owner, the United States held the entire title as security for the payment of the taxes; and it could not be known how much, if anything, beyond the amount of the taxes the land was worth

Conflict Would Result.

"To allow land, lawfully held by the United States as security for the payment of taxes assessed by and due to them, to be assessed and sold for state taxes, would tend to create a conflict between the officers of the two governments, to deprive the United States of a title lawfully acquired under express acts of congress, and to defeat the exercise of the constitutional power to lay and collect taxes, to pay the debts and provide for the common defense and general welfare of the United States.

Tax Is Uncollectible.

"The question whether the faxes laid under authority of the state (Tennessee) can be collected in this suit depends upon the question whether they were lawfully assessed. But all the assessments were unlawful, because made while the land was owned by the United States. The assessments, being unlawful, created no Hen upon the land. Those taxes therefore, cannot be collected, even since the plaintiffs in error have redeemed or purchased the land from the United States."

Kaskelia Job Seeks Man. Washington, April 5 .- Kaskelia, Or. has no postmaster and, according to the postoffice department, has small chance of having one. The one it had died, and an inspector sent to the

ALLEN'S FOOT EASE DOES IT.

When your shoes pinch or your corns and malons sche, so that you are tired all over, est Alleu's Foot-Ease, the antiseptic powder o be shaken into the shoes and sprinkled in the bot-bath. Inviti take the sting out of corns and bunions and give instant relief to Tired, Aching, Swollen, Tender feet. Over 100,000 makages are being used by the German and alled troops at the front. Soid everywhere, be. Den't accept any substitute.

both in style and price. Many conservative styles for elderly women. Hats at \$1.00 to \$4.98. Special showing of Untrimmed Hats.

Women's Silk Gloves 60c to \$1.75 Pair

Center Circle, 1st Floor-The special display of Women's Silk Gloves featuring the celebrated Portland Maid and Kayser makes at the Center Circle Friday. All the new and popular shades-silver, aluminum, medium and dark greys, pongee, champagne, navy, brown, also white and black and colors, with fancy contrast stitching and two-toned effect. Full range of sizes. Priced at 60c, 85c, \$1.25, \$1.50 and \$1.75 pair.

French Kid and Wash Gloves

-FRENCH KID Gloves in full as- | ---WASHABLE Lambskin Gloves sortment of colors, trimming in latest styles. \$2 to \$2.75 pair. Newport. \$1.75 to \$2.50 pair. -Kid Gloves shown and fitted at the Glove Department.

Women's Fine Shoes At \$4.48 -0 -0

-0

•

Shoe Dept., Main Floor-Extra special offering for Friday and Saturday. Women's high grade shoes in 10000 the most wanted of all materials. VICI KID -on sale at a substantial price reduction. Button or lace, with medium or half-Louis heels, pointed or round toes, light weight or extension soles, cloth or soft kid tops. Shown in the popular 8-inch height-very dressy for any and all occasions. 8 full lines, all \$4.48 widths and sizes. The pair

Sale of Men's Shoes At \$4.48 Pair

Main Floor-Here, men, is an opportunity to save money on your Easter shoes. Friday and Saturday we shall sell men's black or tan calf English shoes-also men's vici kid shoes in comfortable wide toe last-shoes of well-known makes in practically all sizes and widths, at \$4.48 special the pair.....



-HEADQUARTERS FOR GARDEN AND LAWN NEEDS.

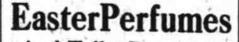
with 11 rows of bristles. \$2.25 Our special low price

-TALCUM BOX HOLDER and can De Jerkiss Talcum-Special 69c -5x7/ Picture Frames, special 50c -CUTICLE ARTICLES-nail files, shoe horns, button hooks, cuticle knives, etc., etc. Special at 19c -NAIL BUFFERS-nice size, with removable chamois-Special 50c -Perfume Bottles at special prices Small size—round—Special at 25c Medium size—round—Special 50c Large size—square—Special 50c

Hand-Painted

lvory

-The latest novelty in Tollet Ware for Milady's boudoir. Don't fail to see this when in the store. Combs, Brushes, Talcum Holders, Hair Receivers, Mirrors, etc., of white ivory, beautifully decorated with dainty flowers or stripes in lavender, light blues, light pink, and black. See these Novelties!



And Toilet Requisites

Main Floor-We show a complete assortment of the following lines of Imported and Domestic Perfumes and Toilet Preparations.

- IMPORTED - Coty's, Pivers', Roger & Gallet, Violets, Kirkhoff's and Pinaud's. DOMESTIC -- Miro Dena, Richards', Hudnuts', Mau-rine, Palmer's, Colgate's, Williams', Melba, Muehlens & Kroppf, and many others. You will find our stock complete and REASONABLY PRICED. Drug Dept., 1st Floor. -FANCY SMELLING SALTS-

Very dainty for Easter remembrances. Colors, green, blue, pink, yellow, red and violet. Priced very special at only 35c

Easter Jewelry 25c, 50c, 75c

-EARRINGS-Now more popular than ever before. We show an exceptional assortment in pearls of all sizes. Latest style mountings. Priced at 25c. 50c. 75c -PICTURE FRAMES of platinoid, look like sterling silver and wear better. Spec'l 25c, 39c, 50c, \$1

Leather Handbags Special \$1.00 V

Main Floor --- Women's leather Handbags and Purses in various up-to-date styles. Worth fully one-third more than the sale \$1 price. Priced very special \$1 -RUBBER Bath Caps for divers. Colors-black, navy, red 19c Sale of Remnants --Short lengths of White Goods, Voiles, Batistes, Percales, Madras, and other weaves suitable for dresses, waists, children's dresses, etc., on sale Friday AT SPECIAL LOW PRICES-1st Floor.

GROCERY SPECIALS -GLENWOOD BUTTER. 90c day at, the dozen..... 20c -Monopole Shrimps, can at 20c -Home-made Pies, Cakes and -Matzos, special package, at 15c | Pastry-Model Bakery, 4th Floor. -KAOLA-a shortening made from cocoanut oil-the can 75c See Special Demonstration in Grocery Department, on Fourth Floor



-Girls' Silk Dresses for all occasions in all the latest colors. New high waistline effects with large collars and pockets. \$14.75 to \$24.50 -Girls' White Dresses for confirmation and graduation. Lace and embroidery trimmed. Ages 6 to 14. Prices range \$2.98 to \$14.50

-Girls' Easter Coats in becoming styles, made.



-INFANTS' WEAR SPECIALS-Long and Short Dresses 79c. 89c and 98c-Cashmere Sacques and Wrappers in white or with pink and blue embroidery, 20% off-Wool Knit Sacques 77c-Wool Knit Bootees 27c-Infants' Blankets in pink or blue. Special at 39c

Men's and Young Men's Easter Suits \$15, \$20, \$25, \$30, \$35, \$40

Men's Store, Main Floor-All men who seek to dress well at a minimum cost will be interested in this special showing of high-grade Suits. We're certain its the most comprehensive collection of models and fabrics you'll see this season. From every point of style-tailoring and cloth-quality, these clothes represent the foremost genius of the clothes-making industry. As for value-you can depend upon it being in each and every one of these suits -in abundance. No good reason why you shouldn't step in and try on these new models now on display.

Men's Easter Shirts \$1.50 to \$10.00 Easter Neckwear 50c to \$2.50

Boys' Easter Suits

With Two Pairs \$4.85 Of Pants, at \$4.85

Boys' Store, Main Floor-If your boy needs a new Easter Suit, act promptly and

secure one of these before they are closed out. Smart new belted styles, with

patch pockets. Pants have all seams double-taped and re-enforced at points where

strain is greatest. These suits are shown in attractive patterns and are excep-

tional values at the price. Ages 6 to 17 years. Boys' 2-Pant Suits. \$4.85 Specially priced for this sale at

-Boys' Blue Serge and Novelty Suits, one or two pairs of Pants, \$5.00 to \$16.50

Children's Wash Suits \$1.50 to \$3.50

Shirts and Blouses 50c to \$1.50

line of Men's Shirts in all the wanted materials. Such well-known makes as Arrow, Savoy and Bates Street here for your choosing. Just now you will find a particularly attractive showing of the newest stripe patterns in all colors. Shirts \$1.50 to \$10

Main Floor-We show a complete | Main Floor-Easter would not be-Easter without a new tie. Be sure to make your selections at this store, where assortments are large and your fancy can have full sway as to patterns and color. Friday will be a good day to choose Easter Neckwear. Prices range from 50c up to \$2.50

Easter Sale **Men's Hats Prices Have Been Reduced** to \$1.50 \$2.25

Main Floor-Our entire stock of Main Floor-Billy Boy, Junior Norfolks | Main Floor-Special showing of Boys Men's High-Grade Hats, including the famous "Weilington" and "Napoleon" at the above special and Middy styles, made up in linens, Blouses and Shirts Friday and Saturday. repps, cheviots, chambrays, galatea, etc. Newest styles for Spring and Summer. prices. Soft Hats in all the new Plain colors with white or fancy stripe | Plain colors, also a wide range of novshapes and colors, black stiff hats. —Choose your Easter Hat here and pay a LOWER PRICE FOR IT collars and cuffs. Boys' Wash Suits. elty stripes. Flat or convertible collars. Prices range from \$1.50 up to \$3.50 | Prices range from 50c up to \$1.50