PIERCE ASKS FOR STATUTES

(Continued from page 1)

the state income tax law and the oleomargarine measure. Investigation of the money expended in prohibition law enforcement was invited while the legislature was asked to increase the power of the prohibition department and give it 50 per cent of the fines collected for violations.

Legislation Recommended

Legislation recommended in the message included the equalization of assessments in the various counties; passage of the bill introduced at the last session based upon the report of the state investigating committee; competition among banks for deposits of state funds; appropriations to restore to the irreducible school funds moneys; a severance tax on natural resources; re-enactment of the law providing for a tax supervising commission for each county.

Reduction of license fees on old and used automobiles should be made, the message continued. Construction of the Roosevelt highway through the forest reserve in Lincoln county and the Skyline trail from Crater Lake to Mount Hood was advocated through congress. A more effective blue sky law and legislation to check incendiarism was asked. Placing the entire traffic service under control of the state highway commission and that state department consolidation again be considered were urged. The governor asked for an enactment of a law making the present industrial accident commission compulsory in all hazardous occupations and for a constitutional amendment to be submitted to the next general election to reduce tax on property.

Power Commission Sought

An appropriation to complete the boys' training school near Woodburn and the change of the present site to a reformatory was asked. State control of wild game should be under a department of OAC, under the direction of the board of regents.

Creation of a hydro-electric commission to report on the possibilities of developing power projects was also asked by the governor who endorsed the Clear Lake project. Establishment of free labor agencies, adoption of the child labor amendment to the federal constitution and a raise of salaries for district attorneys and justices of the supreme court were recommended.

Message in Full

In his annual message, Governor Pierce said in full:

Members of the Legislature:

The half-way point in the term for which I was elected Governor of Oregon having been reached, it is fitting and proper that at this time an accounting upon the functions and affairs of state within that period be made to the Thirty-third Legislative Assembly, and to the people of Oregon.

Taxes

Taxation has received my most earnest attention during the past two years, in the belief that reduction in the cost of government was uppermost in the public desire. Unquestionably, the paramount issue in the election campaign of 1922 was the reduction and redistribution of taxes. I kept this issue squarely before the people in every address that I made during that campaign. During my incumbency of the office of Governor I have done all within my power to carry out the pledges made at that time, and feel that I can now point to a substantial measure of achievement, in that I have kept every pledge that I made.

In 1922 the state tax levy, including fixed millages, was $9,276,285.11. This year the state tax levy is $7,492,764.47, or a real reduction in state taxes of substantially $2,000,000, notwithstanding the fact that when I became Governor there existed in the State Treasury a deficit of approximately $400,000, growing out of the fact that the legislature had let the past appropriated larger sums than the Tax Commission was allowed to levy under the 6 per cent tax limitation law. There is, at the present time, a surplus of more than $200,000 in the state treasury.

Had the voters of Oregon seen fit to allow the state income tax law to remain upon the statute books, no state tax would have been levied this year, except the millages fixed by law, which are outside the 6 per cent tax limitation, and which will aggregate in 1925 approximately 5.5 mills, or $5,569,712. While we have had a measure of both reduction and redistribution of state taxes, it is true that we who earnestly desire further to redistribute the burden of state taxation have suffered a serious setback through the repeal of the state income tax law, which was accomplished by the prodigal use of a lavish campaign fund spent very largely in the repeated publication of false and misleading propaganda.

Repeatedly it has been stated that in my campaign of 1922 I promised to cut taxes in half. This falsehood, malicious and utterly without the shadow of foundation in truth, has been broadcasted about the state for the past two years. I made no such statement to anyone at any time. What I did say repeatedly, and now say again, is that one-half of the state taxes, now borne by property, could and should be placed upon shoulders far better able to bear it.

The operation of the state income tax clearly establishes the fact that my statement was correct. Income tax returns now on file in the state income tax department reveal that during the year 1923 a net income of $160,000,000 was made by individuals and corporations in Oregon. After all exemptions for families and dependents were deducted, there remained more than $70,000,000 taxable income upon which income taxes were assessed for the year 1923. The records in the state house further disclose that 25,000 income taxpayers in Oregon enjoyed in 1923 a net income of $67,000,000. Returns show that they paid in property tax $327,035. The property tax was less than one-half of 1 per cent of their net income, and 3,190 taxpayers, with incomes a little less than $71,000,000 net, paid $6,380,000 in property tax, or almost 60 per cent of their income.

If the entire tax load of the state, including all of its political subdivisions, were to be placed upon net incomes, after allowing exemptions for dependents, a little more than one-half of the taxable income of all the citizens of Oregon would be required. As it now is, the $40,000,000 exacted annually in taxes from those who hold property, can mean only the confiscation of many homes.

Practically one-half of the real property in Oregon today will not rent for more than enough to pay the taxes levied against it. At least two-thirds of the rent value will be required to pay the taxes on the remaining half. The most favorably situated farms in the state would probably rent for a sufficient sum so that about 40 per cent of the rent would pay the taxes. Slowly but surely, the unequal distribution of the burden of government is confiscating the property of many people in this state. Readjustment must be made.

I continue a firm believer in the justness of an income tax. I can conceive of no fairer, squarer method of taxation than that of taking a small percentage from each of those who enjoy a net profit by reason of the operation of law and the protection of government. The state tax commission for 1923 estimated that the collection of the income tax for that year would yield $1,700,000. We actually collected $1,794,363.92. It will be possible to collect $500,000 more, which is still due from delinquent income taxes for 1923. Should collections be made from corporations, in accordance with the decision of Justice McCourt of the Oregon supreme court, we estimate that $1,000,000 additional could be collected.

You should pass an act making possible the collection of all delinquencies for the year 1923. The law was upon the statute books during that year, and the amount due under the law should be paid into the state treasury by those who were fortunate enough to have a net income during that time, when so many were paying their taxes out of capital accumulated in former years.

I still believe that the best income tax law that could be passed in Oregon would be one similar to that in South Carolina, under which the income taxpayer contributed to the state one-third of the amount he pays to the national government.

The injustice of Oregon assessment laws may be brought forcibly home by a few illustrations:

The 1912 assessment of the county of Multnomah was $308,682,515, exclusive of utilities. In the eleven years since, blocks upon blocks of new buildings have been constructed in the great metropolis within that county. Thousands of beautiful homes have been erected, hundreds of new industries have been established, bank deposits have doubled, and the population has increased by more than 100,000. The building permits issued have amounted to $140,000,000, yet the assessor of Multnomah county returns a property assessment for 1924 of only $293,942,180, exclusive of utilities, which is $14,740,335 less than that of eleven years ago. Multnomah county voted to repeal the income tax law by a majority of 22,127.

I have in mind a corporation for which the owners were offered $3,250,000. The property of this corporation is assessed at $700,000. Another property, worth perhaps $4,000,000, and earning a net income of approximately $800,000, is assessed for $500,000. I have in mind, also, a property worth $40,000, which is assessed at $2,500, and coming down to residences the assessor of Multnomah county stated this year that he thought they were assessed in that county at about 25 per cent of their value.

In one county, sheep are assessed at $6, while in the adjoining county they are assessed for only $3. Cattle are assessed in one county at $35, and across the line in the next county at $20. There is no way, under the present law by which an equalization can be made. I plead with you to pass the necessary legislation to rectify these wrongs.

I call your attention to the report of the Tax Investigating committee, of which Mr. I. N. Day was chairman. An excellent bill was presented by that committee and considered by the joint committee on assessment and taxation at the session of 1923. I ask that this bill again be introduced, and I hope that it will receive your special consideration at this session.

I have urged economy in every department of state government. Some publications of this state have repeatedly charged that expenses have increased in many departments, and that additional automobiles have been purchased for the use of state officials. The number of automobiles and trucks have increased. In no department under the control of the governor except three light autos used exclusively in the prohibition department.

The annual increase of insane in Oregon is nearly 100, and approximately the same for feeble-minded. In fact, the number of inmates in all state institutions has grown with the increase in state population, until today 5000 more individuals receive direct state aid and care in state institutions than at the time I was elected to the office of governor. Notwithstanding this increase in population, every department of state government under the board of control has returned to the state treasury a surplus from the appropriations made two years ago. The total amount returned is approximately $256,000.

State Fund Deposits

In accordance with the report of the retiring state treasurer, Mr. Jefferson Myers, it is recommended that the depositing of state funds be open for competition among the banks of the state. It would increase state income from this source approximately $150,000 annually.

It is further recommended that the state treasurer be authorized by law to purchase at par all certificates issued by the state emergency board.

Also, that all bonds issued by the state of Oregon, or by any of its subdivisions, be serial bonds, which would prevent the necessity of investing sinking funds.

Irreducible School Fund

Investigation carried on during the last half of 1924 reveals the fact that the irreducible school fund is in a most deplorable condition, due to years of well-meaning but misguided zeal on the part of those entrusted with the safeguarding of this most sacred fund. Losses amounting to probably $200,000 apparently have resulted from loans made on properties which were insufficient to secure the money loaned. Interest and costs of foreclosure will increase this amount at least 50 per cent, so that we face a loss of possibly $300,000, for which there is absolutely no excuse. Losses due to impairment of securities that were originally adequate will probably run to $300,000, with an additional interest and cost charge of $150,000, making a total loss sustained of more than $500,000.

It is vital that this fund be restored to its original amount, at least, and that these losses be made good. The attorney general has ruled that the interest must be distributed and so can not be used for this purpose. I would recommend that the money derived from the inheritance in the state be placed in the irreducible school fund. This in 1924 amounted to $347,873.75.

I desire to urge more emphatically that immediate steps be taken to safeguard this fund and to prevent in future the woeful waste of the past. It is little short of criminal to use this fund for the payment of political debts, and those who administer this money in the years to come should be compelled to use at least ordinary business methods and due care in its conservation.

It has developed in the investigation already referred to that the law prohibiting the sale of mortgaged property should be revised, as under the present law houses, barnes and fences have been sold from mortgaged property, and we are without criminal recourse. It also appears that personal taxes can be assessed against real property and constitute a prior lien as far as the state's mortgages are concerned. This also should be remedied by suitable legislation.

Severance Tax on Natural Resources

Two years ago you failed to pass a law taxing natural resources upon removal from nature's storehouse. May I again call your attention to the fact that nearly one-half of the standing timber of Oregon is in forest reserves and is at present nontaxable. I believe that as our state is deprived of any natural resource a reasonable tax should be levied thereon. It is estimated that the standing timber in Oregon is now assessed at about $100,000,000, and pays an annual tax of approximately $2,500,000.

I recommend for your consideration a severance tax upon all natural resources, the tax collected from timber to be divided into four equal parts, one-fourth to be paid to the state treasury for the reduction of state taxes; one-fourth to be paid to the county in which the timber is cut, for the relief of the county taxes; and one-fourth to be added to the irreducible school fund and one-fourth to be placed in a reforestration fund, to be administered by a reforestration committee, which should be created by an act of your body.

It will make shameful history if we allow the magnificent forests of Oregon, the finest standing timber in the world, to be transformed into blackened stumps, and the valuable timber products transferred to eastern states and foreign ports while Oregon exacts not even revenue enough to start a new forest. It should be a law that when a tree is felled two healthy trees must be grown in its place. No private owner has the moral right to cut anurtive tree, even on his own land.

The privately owned standing timber in Oregon is worth more than one billion dollars. In the aggregate it bears a lighter assessment than any other property in the state. Taken in its entirety it is assessed at about 10 per cent of its real value. Why, then, should it not be taxed as it is cut?

Tax Supervising Commission

I ask you to reenact the law providing for a tax supervising commission for each county. Under the law you passed two years ago, I appointed the supervising commissioners, who, I believe, would have saved the people more than $2,000,000 annually in taxation. Unfortunately, the supreme court found it necessary to declare the law unconstitutional. I ask you to re-enact the law in such a way as to make it constitutional.

Public Service Corporations

In 1922 public service property was assessed at $189,358,984.60. In 1924 the same class of property was assessed at $244,052,824.67. This was an increase of $54,693,840.07 in the assessment in two years, or 28.8 per cent. Simple justice demands that public service corporations should be assessed at not less than the amount upon which they claim the right to fix rates so that they can earn dividends. I deny the contention of utilities corporations that fixed dividends must be earned on paper investment. I realize the necessity for utilities corporations, but I deny the sacredness of the money so invested and the claim that when it is invested it must earn fixed dividends. It should be subject to the fluctuations of competitive economic development, like ordinary property. If the principle is allowed to stand that investments made in public service corporations shall always earn fixed dividends, often at 6 per cent and above, it is but a matter of a few years until the entire wealth of the nation will be absorbed in these corporations, because the natural increase of wealth is not sufficient to pay them the 6 or 8 per cent that the courts have fixed as a reasonable income for money so invested.

Indirect Taxes

There are several states in the union that levy no direct tax upon property for support of their state government. Different methods have been adopted by different states to provide money for the maintenance of state government. California collects all moneys for state expenses from a gross earnings tax upon public service corporations, and other fees. However, the public service corporations are exempt from local taxation. Minnesota also levies taxes on gross earnings of public utilities. Pennsylvania collects largely from fees and a severance tax on anthracite coal when mined. Iowa collected, last year, $700,000 as a tax on cigarettes. Other states are collecting a heavy tax on moving pictures. Oklahoma is largely supported from a tax on oil and gas—natural products. In some states professional or occupational taxes are collected. It is my belief that property in the state of Oregon should be freed entirely from state taxes and millage levies of all kinds. I earnestly urge you to increase the indirect taxes, as other states are doing, so the tax on property in Oregon may be reduced and ultimately abolished entirely, so far as state taxes are concerned.

Highways

I again invite your attention to the fact that the highway department is one of the most extensive and far-reaching that we have in the state. The commissioners who supervise this must give a large amount of time to the work of the commission, for which they receive no compensation.

There are outstanding at this time $38,060,750 in highway bonds. There will come due this year $797,000 in highway bonds, and $1,297,000 in 1926. I believe these bonds should be paid and cancelled as they fall due. I am opposed to the reissuance of these bonds, because I believe it unnecessary. However, we must continue highway construction. It will cost $15,000,000 to complete the highway system. During 1924 nearly $2,000,000 was spent on maintenance. The interest on the bonds, and bonds coming due this year, will be $2,597,516.17. For the year of 1926 the amount for interest and bonds will be $3,023,073.75. It will be seen that these items of interest, bonds maturing and maintenance, will absorb approximately $10,000,000 in the next two years.

The present gasoline tax and automo-

(Continued on page 8)

Quick Starting SHELL GASOLINE

For Railroad information call 41 or 80 SOUTHERN PACIFIC CITY OFFICE 184 LIBERTY ST S.P. STATION 12TH AND OAK

Simple Mixture for Gas on Stomach

Simple buckthorn bark, magnesium sulph. c. p., glycerine, etc., as mixed in Adlerika, helps any case gas on the stomach, unless due to deep-seated causes. The pleasant and QUICK action will surprise you. Because Adlerika is such an excellent intestinal evacuant it is wonderful for constipation — it often works in one hour and never gripes. J. C. Perry, Druggist, 115 S. Commercial St.—Adv.

Who Gets the Most for His Money?

THE fellow who buys haphazard—or the chap who puts his every-day purchasing on a business basis?

The latter, of course. He is the one who reads the advertisements and discovers just where he can buy what he wants. He is the one who realizes the great value of advertising when it comes to the important business of spending his hard-earned money.

The well-informed shopper always has the advantage when it comes to stretching the dollars. And you can't possibly be up-to-date on the shopping news unless you make a practice of reading the advertisements.

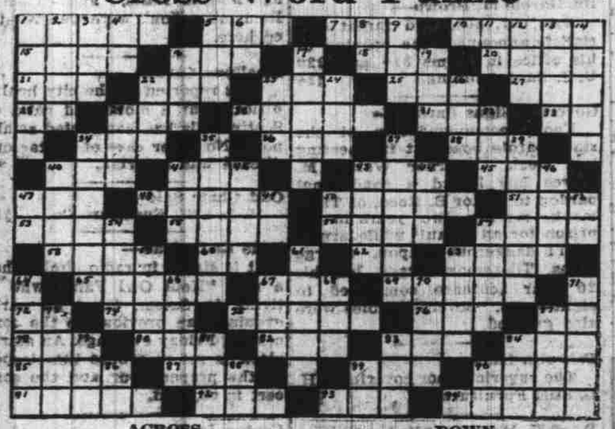
The advertisements show you how to save money—and steps—and time. Watch them carefully.

Anything that increases your purchasing power is working hard for you.

Make the advertisements serve you well. Read them regularly.

SNAPPY THINKING NO. 267

Cross Word Puzzle



ACROSS

1 Potash
5 Pinch
7 Lament
10 Stylish
15 Object of worship
16 For Shame (interjec.)
18 Man's name
20 Foreward
21 Brood of pheasants
22 A feline
23 Forward
25 Beverage
27 Yes
28 North latitude (ab)
29 Obstruct
30 Walking-sticks
31 Intestine
33 Medico (ab)
34 Canine
36 Golf term
38 Consanguinity
40 Bed
41 Gain
43 Part of "to be"
45 Contraction of evening
47 Hind thigh of a pig
48 Gum
50 King of Ancient Troy
51 Steep in water
53 Beyond
55 Discover
56 Prophet
57 Always
58 School in England
60 Pronoun
62 Advertisement (ab)
63 Avoided
65 Thin plates of rock
67 45 inches (Eng.)
69 Particles
72 Company (ab)
74 Before
75 Sing softly
76 Existed
77 Plural of I
78 Made of a rib
80 Fish
82 Perform
83 Border
84 By way of
85 Close
87 Body of water
89 Abyss
90 Hurl
91 Begin
92 And so forth (ab)
93 Policeman
94 Geometrical figures

DOWN

1 Simpleton
2 Poem
3 Part of foot
4 The (Span.)
5 Egg of an insect
6 That is (ab)
8 Pronoun
9 Dine
11 Possessed
12 Lad
13 Reared
14 Periods
16 Remote
17 Weather cocks
19 Girl's nickname
22 Vehicle
23 Container
24 By birth
26 Bird
29 Conjunction
32 Bind
34 Heavenly bodies
35 Thin fabric
37 Girl's name
39 Sinews
40 Den
41 Small
42 Pinches
43 Surface
44 Auditory organ
46 Poverty
47 Halt (Interjec.)
49 Eastern state (ab)
50 Public school (ab)
52 Famous president
54 Character
57 Trees
59 Nostril
61 Time-piece
63 Spume
64 Part of a play
66 Small mounds of dirt
67 Period
68 Plot of ground
70 Upbraid
71 Deeds
73 Stove (part of)
77 Discreet
79 Dine
81 Confederate general
83 Tear
84 Heavy vehicle
86 In regard to
88 Preposition
89 Post Office (ab)
90 Prefix meaning with

Oregon Statesman

The Oregon Statesman

CLASSIFIED SECTION

Phone 22—Advertising Dept.

CLASSIFIED ADVERTISEMENTS

Rate per word:
Per insertion — 2c
Three insertions — 5c

One week (six insertions) — 8c
One month — 20c
Six months' contract, per month — 15c
12 months' contract, per month — 12c
Minimum for any advertisement — 25c

Money to Loan
On Real Estate
T. K. FORD
(Over Ladd & Bush Bank)

BEFORE YOU LEAVE YOUR HOME OR CAR HAVE IT
Insured Properly
Phone 161. Becke & Hendricks, U. S. Bank Bldg. s-28tf

AUTOMOBILES 1

SCHEELAR AUTO WRECKING CO. Will buy your old car. Highest cash price paid. 1085 N. Commercial St. 1-j13tf

Storage
Fire proof building, day and night service, $4 per month. 1999 N. Capitol. Texas garage. 1-j9tf

AUTO REPAIRING 2

WE WILL COMPLETELY RENEW Your car, truck, tractor, and give you easy terms. H. H. Shocker, 949 Ferry St. 2-f6

YOUR TIME WILL BE WELL SPENT if you get estimates on your auto repair work at the Shamrock garage, 333 Miller, phone 1142M. 2-f6

AUTO TOPS 3

STATIONARY TOPS
—The very latest in auto tops—
Reasonable Price
O. J. HULL
219 State St. 3-f17tf

FOR RENT 4

FOR RENT—GOOD HOUSES AND apartments furnished and unfurnished. Childs & Bechtel, 540 State Street. 4j11tf

OFFICE SPACE TO LET—HOME REalty Co. 169 S. High. 4-j14

FOR RENT—HOUSES AND APARTments. F. L. Wood, 341 State street. 4f3

HOUSE AND APARTMENTS. PHONE 2056-J. 4-n15tf

PRINTED CARDS, SIZE 14" BY 7½", wording "For Rent," price 10 cents each. Statesman Business Office, on Ground floor.

FOR RENT—Apartments 5

FOR RENT—WELL FURNISHED TWO room apartments. Close in. 541 Mill street. E. T. Prescott. 5-j15

VERY DESIRABLE SLEEPING ROOMS 1½ blocks from state house, 250 S. Cottage. Phone 1695-J. 5-j11tf

LARGE TWO-ROOM FURNISHED Apartments. Sleeping rooms. 160 Union. 5-j18*

ATTRACTIVE THREE ROOM APARTment, heated. Call at 1335 State. 5-j14

HEATED FURNISHED APARTMENT—4 blocks from state house, 592 N. Summer. 5-j14

MODERN, EXCEEDINGLY WELL FURnished 3 room apt. Private bath, just like own home. Adults. Thomson's Apts., 720 N. Com'l. 5-j14*

FURNISHED APARTMENT—110 DIVISION St. 5-j15*

NICELY FURNISHED APARTMENT—590 Union. Phone 567-J. 5-j13

FOR RENT—APARTMENTS; 891 NO. Commercial.

APARTMENT—268 N. COTTAGE. 5-ptf

FOR RENT—Rooms 6

TWO COMFORTABLE ROOMS—WARM. Price reasonable. 440 Center street. 6-j15

NICE LARGE FRONT ROOM SUITABLE for two persons, 643 Union. 6-j13*

FOR RENT—SLEEPING ROOM FOR lady, 860 Marion St., Phone 1312 W. 6j13*

LAUREL HOTEL—UNDER NEW MANagement. Rooms furnished clean, 12th and Oak. 6f10

PRINTED CARDS, SIZE 14" BY 7½", wording, "Rooms to Rent," price 10 cents each. Statesman Business Office, Ground floor.

TWO FURNISHED ROOMS IN MODERN home. All conveniences. Breakfast if desired. Two blocks from State House. 253 N. 13th. Phone 385-W. 6-j14

ONE ALCOVE ROOM PARTIALLY FURnished. One-half block from Ladd & Bush. 246 State. 6-j14

FURNISHED HOUSEKEEPING ROOM and garage. 116 Marion St. 6-j16*

ROOM FOR RENT—MODERN HOME, three blocks from state house, for gentleman. Must give references. Please address A. B., care Statesman. 6-b17tf

ROOMS TO RENT—CALL 2044-W. 6-s9tf

FOR RENT—Houses 7

FURNISHED HOUSE FOR RENT—H. L. Stiff Furniture Co. 7-j15

WANTED TO RENT—CASH REGISTER for short time. Call state house restaurant. 7a-j11tf

FOR SALE — MODERN HOME SEVEN large rooms. Fine location. Lot 65 by 165. Address Owner, 1051 Chemeketa street. 7-f11

NICELY FURNISHED HOME TO RENT. Modern, piano, Victrola, fireplace, near State House. Inquire at 770 N. Capital St. 7-j10tf

SEVEN ROOM HOUSE—PARTLY FURnished, 677 N. Winter. Inquire Statesman office. 7-j8tf

WELL FURNISHED BUNGALOW WITH garage. Reasonable. Melvin Johnson 109 S. Com'l. 7-j14

FOR SALE—Miscellaneous 8

GOOD APPLES FOR SALE—75c. PER box. Two or more boxes delivered free. Phone 115F22. 8-j13

GOOD MILK COW—TESTING 6.2. Driving mare, sound and safe for children to drive. Work harness, harrow, buggy, hack, garden cultivator. H. Morgan Rt. 4, Box 8-A, Salem. 8-j13*

FOR SALE—12 SHARES ($50 EACH) United Drug Co. (Rexall) 1st preferred stock, 7 per cent guaranteed, payable quarterly. Wm. Neimeyer, 175 N. Commercial. 8-j4tf

Trespass Notices For Sale

Trespass Notices, size 14 inches by 9 inches, printed on good 10 ounce canvas bearing the words, "Notice Is Hereby Given That Trespassing Is Strictly Forbidden On These Premises Under Penalty Of Prosecution." Price 15c each or two for 25c. Statesman Publishing Company, Salem, Oregon. 8-ptf

WE RENT, SELL OR REPAIR SEWING machines. Old machines $5 and up. Big advertising discount on new machines.
WHITE SEWING MACHINE CO.
1½ blocks south OE depot. 221 South High St. Phone 208. 8-f8

Answer to Sunday's Puzzle

FOR SALE—Miscellaneous 8

DRAG SAW FOR SALE—A NEW ONE man power drag saw, all metal construction; two wheels under frame permits machine to be moved like a wheelbarrow. Several special features. This has never been used. Will sell at a substantial reduction and give terms to responsible party. Wm M. Meier, Salem, Or., R. 3, Box 231. 8-j13f

Fruit Trees
Walnuts and shrubbery. High and Ferry. Fruitland Nursery. A. J. Mathis, Prop. Phone 1140-M evenings. 8-j11

Willamette Valley Nursery
Has a Salesyard at 261 Court street, at Kennedy's paint shop, opposite Busick's store. All kinds of fruit and nut trees. Dr. Bean's Big French prune a specialty. Office phone 1315. Res. 105F5. Jess Mathis, Prop. 8-d14tf

FOR SALE — OLD NEWSPAPERS, 10 cents a bundle. Circulation department Oregon Statesman.

WARREN NURSERY—ALL KINDS OF fruit and nut trees. 655 Ferry Street 8-a21f

Beautiful Oregon Rose
And eleven other Oregon songs together with a fine collection of patriotic songs, sacred songs and many old time favorites.
ALL FOR 25c
(Special prices in quantity lots)
Especially adaptable for school, community or home singing. Send for—
Western Songster
70 pages — now in its third edition
Published by
OREGON TEACHERS MONTHLY
215 S. Commercial St.—Salem, Or.

FOR SALE—Livestock 9

PIGS—PHONE 105F11. 9-j17*

VETERINARIAN — DR. PATTERSON Phone 2028-W. 9-a20tf

FRED W. LANGE, VETERINARIAN—Office 430 S. Commercial. Phone 1128 Res. Phone 1866. 9-a23tf

WOOD FOR SALE 11

WOODSAWING—JUDD AND SCHMIDT. Phone 142. 11-j13tf

WE CAN SUPPLY YOUR WOOD AT reasonable prices. Call 142, Judd, the Woodsaw Man. 11-f13

DRY SLAB WOOD AND SECOND growth for sale. Phone 1756. 11-j14*

BEST GRADE OF WOOD
4 ft. and 16 inch.
Dry mill wood.
Dry second growth fir.
Dry old fir.
Dry 4 ft. ash.
ERED E. WELLS
Prompt delivery and reasonable price. 280 South Church. Phone 1542. 11-a6tf

16 INCH AND 4 FOOT WOOD OF ALL kinds. Prices reasonable and prompt delivery. Phone 1958-W. 11-a13tf

BEST SECOND GROWTH FIR $7; OAK $9. Call 1131. 11-d27tf

16-INCH OLD FIR, 4 FOOT OLD FIR, second growth oak and ash. Phone 1973. M. D. Mayfield. 11-j6tf

WOOD—SHORT LENGTHS OR 4 FT COAL, best quality from $12.75 per ton up. Oregon, Utah, or Rock Springs. Prompt delivery. Phone 1855. 11-a20tf

OAKS BROS. SELL WOOD. Phone 1380-M. 11-j15*

WANTED—Employment 12

MAN WANTS WORK — MECHANICAL work or common labor. 4302, Care Statesman. 12-j15

LADY WISHES POSITION IN RESTaurant or bakery. Phone 1990-J. Room 11. 12-j15*

FOR INCOME TAX REPORT—BOOKkeeping and auditing see W. A. Sipprell, A. B., 245 Chemeketa. Phone 900. 12-j17

MAN AND WIFE WANTS COOKING—Logging camp or sawmill. 245 Care Statesman. 12-j17*

WANTED—Miscellaneous 13

WANTED TO BUY—A GOOD SECOND hand spade for cash. 13-j13

USED FORDS WANTED—219 STATE street. Phone 937. 13-j17*

LIST YOUR CITY PROPERTY AND farms, also vacant lots. We are receiving many inquiries.
HOME REALTY CO.
169 S. High St. 13-j15

WANTED — PRIVATE MONEY FOR farm loans. We have several applications on hand. Hawkins & Roberts, Inc., 205 Oregon Building. 13-d4tf

WANTED — MEN AND WOMEN TO take farm paper subscriptions. A good proposition to the right people. Address the Pacific Homestead, Statesman Bldg., Salem, Or.

WOODRY THE AUCTIONEER—BUYS used furniture for cash. Phone 811. 13-a9tf

MISCELLANEOUS 14

Square Deal Welding Works
145 Ferry Street
Phone 864
We teach electric and acetylene welding. Welder of 12 years experience as teacher. 14-j21

HELP WANTED—Male 15

TWO MEN TO COMPLETE SALES Staff. Salary and commission to start. Apply to Mr. Weeks at 10 a. m., Alexander Apts. 1030 Chemeketa. 15-j12*

SALESMEN 20

WANTED—REAL ESTATE SALESMAN. Must have some experience, also car. Don't apply unless you are a hustler to get business.
HOME REALTY CO.
169 S. High St. 20-j13

POULTRY AND EGGS 21

FOR SALE—100 THOROUGHBRED ANcona pullets, now laying, age 10 months. 300 egg strain. Price very low for quick sale. Harry Latham, Route 4, Salem, Oregon. 21-j17

WHITE LEGHORNS—HATCHING EGGS. $4.50 per 100. R. W. Chapel, Rt. 2. Phone 61F2. 21-j9tf

LOST AND FOUND 22

LOST—COLLIE PUP. CALL 520. 22-j14

LOST—BLACK PURSE CONTAINING letter and ten dollars. Reward. Call 1222-R. 22-j15*

LOST—BLACK MAN'S PURSE, CONtaining $3. Reward. Phone 1716R or Darby's Drug store 22-j15*

LOST—PAIR OF SHELL RIM GLASSES. Finder please call 981 or 1862R. 22j14

PERSONAL 23

I HAVE PURCHASED—THE GROCERY and confectionery business from C. Snyder at 697 So. 12th St., and respectfully solicit the patronage of the general public. 23j17*

LOANS 24

MONEY TO LOAN ON FARM PROPerty. Lowest rates obtainable. See Mr. McCurdy in Homer Smith's office. Stevens-Meyers Bldg. 24-a20d