

HALL BOOSTS COOS BAY PART OF STATE

New Hotel Soon to Be Completed at Marshfield, Jetty Project Aids Work

State Senator Charles A. Hall of Coos Bay arrived in Salem yesterday and is transacting business with the public service commission at the state house. Senator Hall, who is president and general manager of the Coos County Telephone company and also president of the American bank at Marshfield, one of the largest institutions of its kind in southern Oregon, is a consistent booster for his section and when seen at the Marlon hotel last night, stated that Coos Bay was rapidly forging to the front.

The jetty project for which the government appropriated \$3,300,000, is now about two-thirds completed and has deepened the harbor to about 40 feet and the inner harbor to 25 feet at low water. Among other improvements, a new nine-story hotel is in course of construction in Marshfield which will be completed in the early spring.

Senator Hall called attention to the fact that when the next legislature convenes in January, he will be the only public utility man in the senate, as several who were members of the last session have failed to return. The senator said he was very busy at this time getting his various business affairs in order that he may be free to devote his entire attention to the coming session of the legislature.

G. W. Day, tires, tubes and accessories; has the Goodyear tires, the standard of the world. Mr. Day can give you more mileage. Corner Com'l and Chemeketa (*).

Walter H. Zosel, automobile tires, tubes and accessories. Vulcanizing that holds. High quality, superior service. A trial makes a customer. 198 S. Com'l. (*).

Chas. K. Spaulding Logging Co., lumber and building materials. The best costs no more than inferior grades. Go to the big saw log factory and save money. (*).

PRUNE MEN ACCEPT PLAN

Growers Sign Agreement for Marketing Next Season's Crop

FREEWATER, Ore., Dec. 22.—(AP)—An enthusiastic approval of the plan submitted by the committee of nine for the marketing of the prune crop next season was given today by growers of this district today, about 75 of the 125 present signing the agreement.

Under the plan, which shipping concerns have approved, growers will guarantee their first cost of picking, packing and hauling. To safeguard the shippers, provision is made whereby, if the board on which the growers have representation—decides the going price would not return costs, shipments can be refused. At today's meeting talks were made by Walter A. Holt, Umatilla county agent, C. L. Long of the extension department of Oregon Agricultural college and E. I. Hagie secretary of the Walla Walla chamber of commerce and others.

The Prince of Wales speaks French so fluently that he makes a point of reading French books and newspapers regularly.

Halik & Eoff Electric Shop, 337 Court St. Everything electric. From motors and fixtures and supplies to wiring. Get prices and look at complete stock. (*).

Cobbs & Mitchell Co., lumber and building materials for every purpose. Get estimates, look at quality of material, then you will order. 349 S. 12th St. (*).

TAX COMMISSION SEEK LEVY DATE CHANGES

(Continued from page 1)

tax should be raised through the separation of sources. Such a recommendation will be sent to the legislature by the committee. The committee decided to recommend to the legislature the enactment of laws providing for a franchise tax on corporate excess and also intangible tax. The franchise tax on corporate excess probably will carry the California rate of 1.6 per cent, and would strike at all values in corporations over and above those taxed by another method. It was estimated that the enforcement of this tax would raise approximately \$1,000,000 in the state of Oregon the first year, and that this amount would be increased materially thereafter. The bill will be drafted by Earl Fisher, state tax commissioner, and I. H. Van Winkle, attorney general.

The proposed tax on intangibles would affect stocks, not otherwise taxed, bonds, mortgages, notes and money on deposit. Accounts would be taxed in the same manner as at the present time. In the state of California this tax is based on an assessment of seven per cent, with the local tax rate applied. It is probable that the California method of levying this tax will be adopted in Oregon, although this problem has not yet been determined definitely. It was reported by the state tax

commissioner that while the intangibles tax was not opposed in California, it was not the revenue producer that had been anticipated.

It was suggested that the tax on insurance premiums in Oregon be increased to the level exacted in California, but no action was taken on that end.

In reporting on the operation of the franchise tax on corporations in operation in California, members of the committee said:

"We found that this tax has been in force in California for almost a generation and was accepted as a matter of course by the taxpayers in that state. We were unable, however, to get a satisfactory insight into the method of computing the tax and no sound economic reason was given for the levy of such a tax on corporations and not on partnerships and individuals engaged in similar business."

"The intangibles tax," read the report, "was looked upon more favorably by California taxing officials as a means of reaching moneys and credits than an income tax."

In recommending a law changing the date of levying property assessments from March 1 to January 1 the committee held that benefits would accrue both to the taxing officials and those assessed. This proposed law would affect all property with the exception of soil products of the farm, which would be assessed on March 1 as under the existing laws. The law limiting millage levies provides that returns from these levies shall not increase more than three per cent annually even though the assessed valuations might be doubled or tripled in the state.

The so-called Washington plan of taxation which has been approved in part by the tax investigating committee gives to county assessors and the state tax commission authority not now enjoyed by these officials. The program of the Oregon Assessors association which was presented by Hiram U. Welch, assessor of Multnomah county, and other officials, received favorable consideration by the state tax investigating committee.

One important recommendation of the assessors which received endorsement of the tax investigating committee, would give to the counties authority to classify lands and improvements under the direction of the assessors and the state tax commission. It was argued that the enactment of such a law would go a long way toward bringing about uniform assessments and at the same time cure many of the defects now existing in the assessment and taxation statutes. The counties would pay the costs incurred in making these classifications.

The committee also voted to recommend to the legislature a bill indorsed by the assessors providing that county school superintendents should pass on the legality of all school levies in their respective districts. This bill will be drafted by the attorney general and state tax commissioner. Assessors said this law would eliminate many complications and expedite the work of the county officials.

Another bill sought by the assessors and indorsed by the committee provides for the classification of ocean going vessels for taxation purposes. It was said that under the existing laws many of the assessors have been confused as to the definition of an ocean going vessel with the result that considerable valuable property has not been assessed. The tax investigating committee also endorsed a recommendation of the county assessors that a commission be selected by the 1927 legislature for the purpose of revising an assessment and taxation code now in operation in this state. The commission would serve for a term of two years, and would report its recommendations to the 1929 legislature.

Substantial increases in the salaries of county assessors also will be requested at the next session of the legislature through a bill to be prepared by the attorney general and state tax commissioner. Under the proposed salary increase bill the county assessors with the exception of Crook county which now pays its official the maximum recommended by the committee.

The annual salary recommended by the committee for the first group of counties would be \$2000. These salaries now range from \$1000 to \$1800, with the exception of Crook county which now pays its official the maximum recommended by the committee.

OREGON WEATHER STAYS UNSETTLED

Little Indication in Reports for White Christmas for State

PORTLAND, Dec. 22.—(AP)—Although weather conditions in and about Portland remain unsettled, with the temperature expected to fall tomorrow to the freezing point, there was little in the report received at the weather bureau office to indicate this section will experience a white Christmas. Snow fell early today in the outlying districts.

The official forecast calls for cloudy weather tomorrow with temperature below normal. The weather man indicated that a few more snow flurries might occur, but predicted nothing in the way of a real storm. The thermometer ranged today from 35 degrees in the early morning to 40 degrees in the afternoon.

Snow is reported to have fallen heavily in the Mt. Hood district Tuesday night, reaching a depth of two and a half feet at Government Camp. Snow plows were kept busy on the highway Tuesday and this morning.

First National Bank, the bank of friendship and helpfulness in time of need. Interest paid on time deposits. Open an account and watch your money grow. (*).

Hartman Bros. Jewelry Store. Watches, clocks, rings, pins, diamonds, charms, cut glass, silverware. Standard goods. State at Liberty St. (*).

Bonesteel Motor Co., 474 S. Com'l has the Dodge automobile for you. All steel body. Lasts a lifetime. Ask Dodge owners they will tell you. (*).

Capital Bargain House, Capital Tire Mfg. Co., Mike's Auto Wrecking. Three in one. Bargain center of Salem. Thousands of bargains. H. Steinbock, 215 Center. (*).

C. F. Breithaupt, florist and decorator, 512 State. Phone 380. Flowers, bulbs, floral designs for all occasions. Pioneer and leader in Salem. (*).

Henry O. Miller, 184 S. Com'l St., where most people prefer to get their auto parts for all makes of cars. Trade here and make savings on all auto parts. (*).

Automobile accessories for Christmas gifts—appreciated because of their utility. Perhaps we can help you select a suitable gift for "him." Malcolm's Tire Shop. (*).

THREE KILLED IN PRAY

WICHITA FALLS, Texas, Dec. 22.—(AP)—A father and his two sons were dead tonight after a shooting at their farm near Devo, Okla., said advices to the Wichita Falls Record-News.

Buster Brown Shoe Store. High class, stylish looking, comfort giving, long wearing shoes for the least money. Come and be convinced. 125 N. Com'l. (*).

Elker Auto Co., Ferry at Liberty St. Autos stored and bought and sold. Cars washed day and night. Low prices and service will make long friends. (*).

Capital City Cooperative Creamery, milk, cream, buttermilk. The Buttercup butter has no equal. Gold standard of perfection, 137 S. Com'l. Phone 299.

JAP EMPEROR LINGERS

TOKYO, Dec. 23.—(AP)—Except for a slightly weaker pulse, Emperor Yoshihito was about the same at 8 o'clock this morning as he has been for a day or two. The official bulletin, besides reporting his pulse as 106, gave his temperature as about 100 and his respiration 20.



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DON'T submit to a hospital operation for Piles or other Rectal or Colon ailment. It is expensive, painful, dangerous and, as I have proved to thousands, absolutely UNNECESSARY. My famous treatment is admitted by eminent proctologists as the most effective known. No confinement to bed or room; no anesthetic. It is immediately soothing; the cure rapid. The PROOF is my WRITTEN GUARANTEE to cure any case of Piles or other Rectal or Colon ailment. Describe your symptoms. I will advise you and send you a 100-page descriptive book FREE.

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- INSURANCE OF EVERY KIND -

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ASTORIA, Dec. 22.—(AP)—The second cold snap of the winter is under way here with a north wind promising still lower temperatures. The official thermometer reading this morning showed a minimum of 31 degrees accompanied by a light snow. The warm sun during the afternoon melted but at 7 p. m. this evening the mercury was down to 31 degrees again with every indication of getting colder.

Mrs. H. P. Stith, millinery. Most beautiful hats in Salem; all shapes and colors; full stock from which to make fine selections. Best quality. 333 State St. (*).

The Peerless Bakery, 170 N. Commercial. Sanitary, up to date. Prompt delivery. Bakers for those who appreciate the best. Increasing patrons tell the tale. (*).

KING FERDINAND BETTER

BUCHAREST, Rumania, Dec. 22.—(AP)—King Ferdinand, a communique issued from the palace today says he has recovered from his recent operations. He was able to leave his bed several days ago and his general condition is considered satisfactory.

Army and Outing Store. Biggest bargains in clothing, shoes, underwear, hosiery, gloves, valises and suit cases. The working man's store. 189 N. Commercial. (*).

Special as long as they last—body powder and bath salts only 69c, regular 75c each. These make wonderful Christmas presents. Crown Drug, 332 State. (*).

The Man's Shop saves you a ten dollar bill on every quality suit. Shirts, hats, ties, collars. High grade clothing, perfect fitting, long wearing. 416 State. (*).

Christmas is the day for happiness and rejoicing, but every day is one of pleasure if you eat Better Yet Bread, made by the Better Yet Baking Co., 264 N. Com'l. (*).

Bonesteel Motor Co., 474 S. Com'l has the Dodge automobile for you. All steel body. Lasts a lifetime. Ask Dodge owners they will tell you. (*).

First National Bank, the bank of friendship and helpfulness in time of need. Interest paid on time deposits. Open an account and watch your money grow. (*).

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TODAY
LIGHTS UP THE CAPITOL THEATRE
A Comedy Drama of Deceiving Husbands and Believing Wives!
ALL STARS CAST
LEW ODDY
CAMEL MYERS
BOY DAVID
DOROTHY PHILLIPS
MAYE WICK
EXTRA
Embryo Song Writers
Attention
"IDOLIZING" TOTTEN
Shows You How to Compose a Song
N. Y. Vaudeville Friday

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GOOD JUDGEMENT

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- Imitation Overstuffed Leather Rocker Regular \$25 Value—Special Only \$17.50
- ANDIRONS Solid Brass Cast Andirons Made for Members of Commercial Associates Only Regular \$20.00 Value—Special \$9.85
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