

'Covered' Post-War Wage Peak To Nearly Double Pre-War Era

Predictions that 1946 wages paid by Oregon firms covered by the state unemployment compensation commission will nearly double the peak pre-war wage bill of \$356,000,000 in 1941, followed the commission's latest report on Oregon payrolls in the first half of this year.

Report Tells of Current Tax Administration

Administration of state and local tax matters is the subject of a new report by S. J. Barrick, director of Gov. Earl Snell's tax study committee.

Barrick's latest report submitted to the governor shows functioning of a tax administrator-tax appeals board system in contrast to functioning of a state tax commission such as Oregon now has.

Although the trend of legislation affecting the organization of centralized tax departments is toward a single tax administrator and a separate board of tax appeals, there is yet no yardstick for measuring the superiority of one form over another. Barrick's report read, Barrick said the objection to state supervision of local finance is that it is contrary to home rule and the development of local responsibility.

States Cited

Barrick said nine states have a system of tax administration whereby the duties are divided between a tax commission and a single administrator. Two states, Michigan and Louisiana, have a single administrator and a board of tax appeals and also a separate tax commission for assessment of public utility property.

The trend toward centralization, he said, occurs when the number of state administered taxes increases and when the state is given the responsibility of collecting revenue which is shared with other units of government.

The advantages of the single tax administrator with a board of tax appeals were summarized by Barrick as follows:

1. Centralized administration and placing responsibility for policies on tax administrator.

2. Permits greater flexibility of personnel.

3. Separates administrative and quasi-judicial functions.

4. Appeals from administrative decisions are made to independent appellate body.

Tax commission form advantages he listed as follows:

1. Administrative decisions are the responsibility of commission members, not administrators.

2. Continuity of tax administration policy assured by staggered terms of tax commission members.

3. Appellate proceedings may not be sufficiently numerous to justify separate board of tax appeals.

Regardless of the form of organization a centralized tax department must have adequate appropriations to be effective," Barrick emphasized.

Quality Shrubs Promised for Plant Auction

Members and friends of the Salem Men's Garden club already have promised an assortment of quality plants, shrubs and trees for the plant auction next Saturday night in the YMCA, in conjunction with the fall flower show sponsored by the club. Chairman E. D. Burres of the auction committee stated Saturday.

Burres listed among items being donated to the auction camellias, azaleas, lilies, begonias, bulbs, flowering shrubs and other garden plants. Proceeds from the sale will be used for publication of the "Hobby Gardener's Guide," a club handbook.

The auction will open at 8 p.m. Saturday. Hours for the show at the YMCA are 1 to 10 p.m. Saturday and 10 a.m. to 8 p.m. Sunday (October 26-27).

First-half wage payments more than doubled payments in 1941 and were only 19 per cent under the record wartime wage bill for any one year, the report showed.

More than 13,000 employers covered by the unemployment act paid out \$308,730,718 during the first six months of 1946, a gain of 115.4 per cent from the previous peace-time record of \$143,301,517 in the first half of 1941. Even the wartime highs of 1943-45 would not have reached the present figure if shipbuilding had been omitted, it was estimated.

Judging from more recent employment reports by representative firms in all industrial groups, payrolls reported during the first two quarters were boosted considerably during the third quarter and probably also will be exceeded during the last three months of this year.

Set Reconversion Pace

Service firms, ranging from hotels and laundries to dance halls and hospitals, are setting the fast reconversion pace among Oregon's principal industrial groups. Wages paid by these concerns increased from \$8,350,000 in the first half of 1941 to \$21,067,000 in the same period of 1945 and a new high of \$25,632,000 this year. Included among the smaller groups which tripled pre-war wage distributions were all repair services, including automobiles, health and professional services, and some others, while resorts, theatres, cleaners and amusements had large increases.

Construction, food processing and retail trade payrolls all showed gains since pre-war days of from 126 to 139 per cent.

Lumbering Lags

Logging and lumbering concerns which were operating at a high level just before Pearl Harbor failed to keep pace with increases in other groups, but paid out \$63,230,000 in the first half of 1946, a gain of 75 per cent from the 1941 figure of \$36,511,000.

One of the heaviest payroll increases between the years of 1941 and 1946 was shown in restaurants and cafes which reported wages of over \$10,000,000 this year as compared with less than \$2,500,000 in the final half of 1941 the best previous pre-war year.

In other retail classifications, food and liquor stores and apparel houses more than doubled any pre-war payrolls.



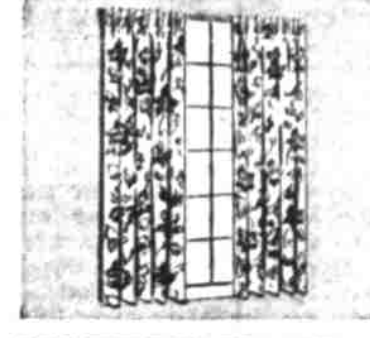
SALE OF KNIT CREEPERS WERE 97c 98c
Save in this reduction on neat little cotton knit creepers. Assorted styles and colors. 1-3.



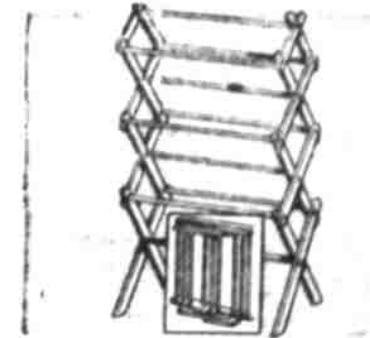
WARDS BALL-BEARING ROLLER SKATES 3.95
Streamlined design. Musky, pitted steel construction—ball bearing wheels! Adjustable.



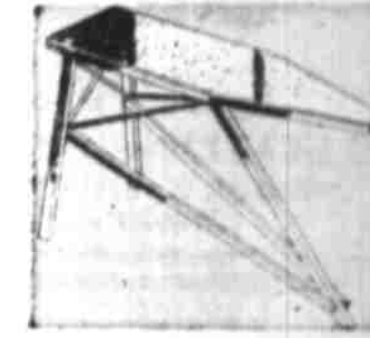
POLISHED BRASS UPRY TABLE LAMP 13.88
Classic styling of an excellent low price! Solid Brass urn, opa glass reflector bowl.



BEAUTIFULLY PRINTED DRAPERIES 10.88
Reduced from 12.98 pr. Sturdy twill weave! Bright, clear floral prints! All carefully tailored. Each side 45x90 inches.



FINE FOR DRYING HOSE 27 1/2-FT. SPACE 1.98
Smooth hardwood bars that won't snag delicate fabrics. Won't tip; folds easily for storing.



EXTRA-STRONG IRONING TABLE 5.95
Sturdy wood top won't warp; rubber-tipped black enameled steel legs unfold automatically.

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WARD WEEK

One More Week!

Continued!

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Well made red metal with rubber tires. Priced originally at 6.95. **5.88**

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All metal with good under construction. Has rubber tires. Buy now for Xmas. This wagon sold for 10.95. Yours during Ward Week for **8.88**

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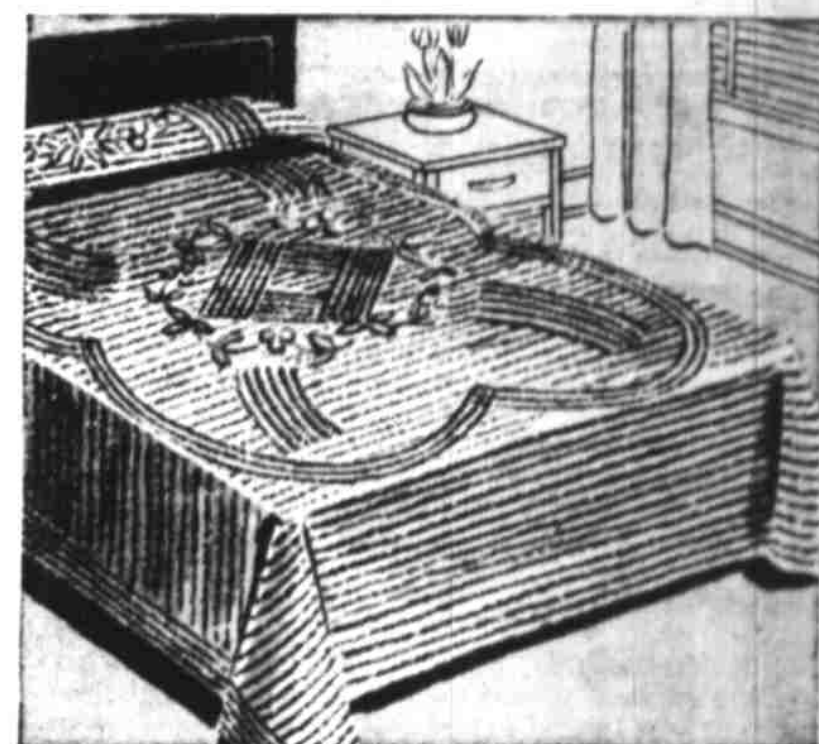
A regular deck chair made for the youngster. Good wood and canvas construction. Reduced from 1.59 during Ward Week to **97c**

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White metal, excellent quality, easy action. Buy now for **6.00**

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Hurry to buy! These richly patterned chenille spreads are so beautiful in any type of bedroom... Period or Modern! Fine quality, strong, soft cotton sheeting with closely-spaced rows of thick, fluffy cotton tufting! They'll wear and wear... wash beautifully! Choice of twin and double bed sizes. Buy at Wards, today... and save at Wards low price!



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VAT-DYED CRETONNES FOR SLIP COVERS, DRAPERIES Yd. 98c

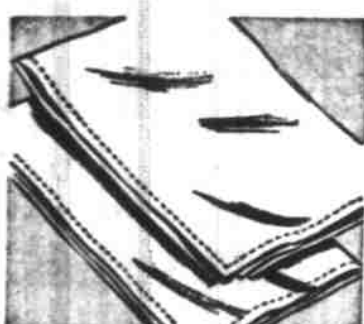
Just off the looms... in time for Fall decorating! Makes handsome new slip covers, draperies The tropical leaf prints, the decorator stripes are printed in clear, fade-resistant colors... matched for ensembling! Heavy enough to hang in soft, deep folds. The extra wide, 36" width cuts economically! Shop Wards for fine quality fabrics... make your home cheerful-looking at low cost!



NEW, IMPROVED STOKER REDUCED!

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Here's a "super" Ward Week buy! Wards NEW, better-than-ever stoker... at an amazingly low CUT price! Buy now... and enjoy automatic heat control this winter! Simply dial temperature!



DRESS HANDKERCHIEFS Reg. 29c 25c

Special for Ward Week! Fine quality white cotton with hemstitched borders. Approx. 17 in.



COLORLED, PEBBLE DOT FRISCILLAS Reg. 5.49 4.97 pr.

Light - inviting marquisette with small puffy dots! Deep frthy ruffles! Each side, 50"x 81".



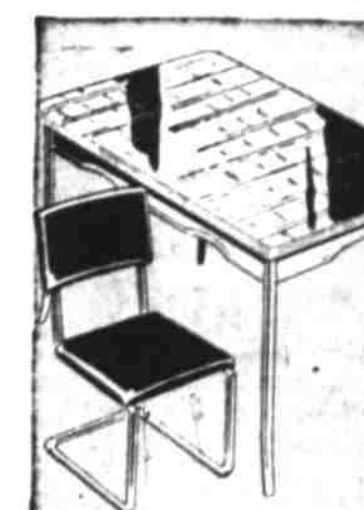
THICK, FLUFFY TERRY TOWELS COST ONLY 80c

Fluffy without being heavy... absorbent... buy during Ward Week! Bordered cotton terry cloth comes in colorful hues. Measures an ample 20"x 40".



MEN'S SANFORIZED BROADCLOTH SHORTS 1.30

They're fine quality cotton, sanforized for permanent good fit! Elastic waistband all the way around... give as you breathe! Assorted patterns.



PLASTIC AND CHROME DINETTE Special for Ward Week!

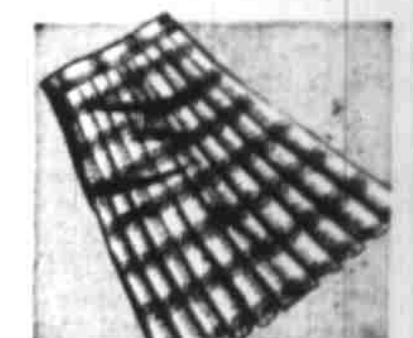
Only 20% Down! **64.88** Reg. 69.95

5 pieces... useful and low Priced! Table legs and chair frames are chrome-plated seamless steel. Laminated plastic top is heat and stain-resistant. Chairs covered with artificial leather.



FANCY OUTING FLANNEL BY THE YARD 39c

For cosy paamas and night-gowns for the whole family. Stripes, 36".



WOOL-RAYON SKIRTS REG. 2.98 2.66

All around pleated skirts of soft pastel colors, smartly styled around the waist. 7-14.

Funeral Costs

The cost of funerals is frequently misunderstood. To give you a true picture of the facts, we quote figures from a recent study by National Selected Morticians, covering 104,179 funerals conducted by members in the United States. We are proud to be a member of this group.

- Funeral services under \$200.....26.2%
- Funeral services \$200 - \$350.....36.2%
- Funeral services \$351 - \$600.....30.7%
- Funeral services \$601 - \$1000..... 5.8%
- Funeral services over \$1,000..... 1.1%

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