

CLASSIFIED ADS

One Cent a Word Per Insertion. No Ad Less Than 25c.

FOR RENT - Apartments

FOR RENT—Furnished apartment, 109 4th St. 45-3*

FOR RENT—Modern two or three room apartment, very desirable, front rooms, continuous hot water, close in. 244 Hargadine. 44-1f

FOR RENT—Two or three room apt., furnished. Bell rooming house, 140 Fourth St. 43-5*

FOR RENT—Three room apt. clean, adults only. 47 5th. 42-5*

FOR RENT—Four room furnished apartment with garage. Adults only, 1101 Boulevard. 41-1f

FOR RENT—4-room furnished apt., also 2 rooms. Phone 289J. 34-1f

FOR RENT - Rooms

FOR RENT—Office room over Citizens Bank. 7-1f

FOR RENT - Furnished Houses

FOR RENT—A nice furnished house near school. Holmes Grocery, 55. 42-6*

FOR SALE - Furniture

FOR SALE—White Rotary Sewing machine for \$50.00 at Pella Corner. 21-1f

LOST

LOST—In park, near fountain, ladies purse, black patent leather trimmed in tan, containing glasses in case and trinkets. Reward. Finder return to W. M. Barber at Camp Grounds. 42-3*

FOR SALE - Live Stock

FOR SALE—or trade two Toggenberg milk goats, 178 A st. 48-2

FOR SALE - MISCELLANEOUS

FOR SALE—500 Steel Handpower Stumppullers, \$30 each. Horse power \$75. Automatic Gates Hand well borers, waterwheels, 111 3rd, Renton, Washington. 84-1f

FOR SALE APPLES—Baldwins, Spitzenburg, and Newtown's—all good grade. Bring boxes and pick them at 50c per box. W. L. Moore, Bellview. 21-1 mo.*

FOR SALE - Real Estate

FOR SALE—At a sacrifice, and on easy terms by non-resident, valuable and profitable 15 acre dairy, chicken and berry

farm, in Ashland. Free irrigation; good buildings, also my residence home, apply to 399 Beach street, Ashland. 43-3*

Real Estate

For bargains in Real Estate try Brown and Rice, 63 No. Main. 234-1f.

FOR SALE—Part of lot in Ashland Cemetery, room for three graves located near center of cemetery. Lot surrounded by cement coping. Inquire George Coffee, Tidings office.

FOR SALE - Automobiles

FOR SALE—Hudson car in good condition. 63 Bush St. 29-1 mo.*

FOR RENT - Unfurnished Houses

FOR RENT—New 2 o u s e. Phone 317L, or inquire 558 Holly St. 20-1f

FOR SALE - Homes

FOR SALE—Small Dairy, 7 cows, route and equipment, 634 Iowa St. 44-6*

WANTED - Miscellaneous

SHORTHAND—Learn Paragon Shorthand. \$50 complete 6 weeks course. Paragon Shorthand School, 291 Medford, Center Bldg. Phone 188. Medford, Ore. 45-Sat-Wed-Sat.*

WANTED—to rent wheel chair phone 294-R. B. L. Powell. 44-3*

WANTED—Children to care for by day, week or month. Address, 140 Lincoln St. Phone 257-R. Mrs. Purdy. 31-1 mo.

ANY GIRL IN TROUBLE—May communicate with Ensign Lee of the Salvation Army at the White Shield Home, 565 Mayfair Ave., Portland, Oregon.

WANTED—Ten to one hundred feeder hogs weighing around 50 pounds—if possible. Write approximate weight and number and price per pound. F. O. B. Ashland, A. E. Slocum, Hamilton City, California. 43-12

IRON FOUNDRY—Brass and iron castings made to order, machine and stove repairing done at Eagle Bros. Foundry, 140 Oberlin St. 41-1 mo.*

Moved to Ashland—Herbert Cole of Hornbrook, Cal., moved to Ashland this week. His daughters Gladys and Helen are attending school here.

Active Agents Make As High As \$150 a Week selling \$10 accident and health policies for this sound and progressive company. Thousands of our agents have built permanent business of their own selling these policies. Many have retired and now live on their renewals. AN OPENING NOW EXISTS in your section—an unusual opportunity for the right man. Address Dept. G. 1 614, Room 75 Montgomery St., Jersey City, N. J.

MCCOY DISCUSSES TAX MEASURES
(Continued from page 1.)

"The bills seem to be well constructed and those favoring an income tax should find little to criticize, and the wording in the two bills is identical with the exception of one paragraph which has to do with the property tax offset."

"This clause," the banker continued, "seems fair and just, and may prove to be satisfactory. However it is believed by many to be unworkable, because of the change in the ratio of real property to income from year to year. It appears that the income tax would in Ashland be offset by taxes paid on real estate of a value equivalent to net income. Again resorting to figures to clearly explain his point the speaker took the following example, "Assuming the assessed value to be 40 per cent and the tax rate 6 and one-half per cent on real estate valued at \$5000 the amount of tax at our rate would be the same as the income tax at \$5000 or \$130.00, and where the rate is higher or lower the amount of property tax to offset the income tax would be proportionally higher or lower."

Some Property Exempt

Reading the clause of the proposed acts, relative to the sending out of the state, personal property to avoid taxation the speaker came to the conclusion that the wording of this clause would not prevent taxes being collected upon income from such property. However, he pointed out, all religious, charitable, scientific, or educational institutions are exempt. The gain or loss on the sale of property for income tax purposes determined by its value on January 1, 1926, or the price paid if bought later than that date. Notwithstanding the fact that this clause has been the source of a great deal of contro-

versy, he wording in these bills seems to leave little room for misunderstanding."

Taking up the exemptions as contained in the proposed acts, the usual business expenses and other deductions are allowed in determining the net income, while the net loss for one year can be offset against the profit of the following year, provided not more than two years are taken into consideration, while the exemptions are the same as are contained in the federal income tax laws.

Those Exempt

Organizations that will be exempt include Building and Loan Associations, and mutual Banks without capital stock, it was pointed out, and taking up the Building and Loan Associations, it was shown that in their exemptions it might be considered somewhat discriminatory, in that they were rapidly getting away from their original basis of organization, that of providing loans for small property owners, and were coming in direct competition with the saving departments of banks.

Briefly explaining some of the requirements demanded of those who are to make returns it was shown that individuals with net incomes of \$1500, and heads of a family with an income of \$3000, would be required to make a report, as well as all partnerships, and fiduciaries, according to the status of the principles. The taxes can be paid in four installments provided they exceed \$10,000 while no claim for errors can be made by the state involving less than one dollar. The penalties were said to be sufficient but reasonable, while the general administration of the proposed law would be under the direction of the State Tax commission, who are authorized to employ all of the necessary help. On cause for controversy in the federal government income tax law was settled definitely in the present proposals, that being that all reports are to be considered confidential, none being subject to publicity.

Opposes Dennis Plan

The Dennis resolution was opposed by Mr. McCoy, on the grounds that it would prevent the people for a period of 14 years from making provisions for any income tax laws and repeals inheritance tax laws now in force. This, he declared was not advisable, as no one could foretell the future demands that might be made upon the state as a whole and it would not be a good policy to cut off at this time all potential sources of revenue of this type.

After the explanations given above the speaker took up both sides of the arguments for and against the proposed bills, stating that the main factor favoring such an act was contained in the present inequitable taxation

She'll Pay Her Way, Thanks



Dad has a million dollars, but he wouldn't put up the cash for a trip to Europe for her—so she's earning it herself. She's Miss Olive Leonard, daughter of a Seattle power magnate, and she's making \$30 a week as a department store model so she can go abroad.

as has been enumerated. "The passage of this bill would enable the assessing of a tax upon the tremendous amount of value that is at present escaping taxation and would permit the general redistribution of the tax burden upon a more equitable basis."

He further pointed out that an income tax is not a tax on capital but is based upon net income, and therefore is in direct proportion to the ability to pay. Statistics were given proving that contrary to the negative argument that such a tax would drive industries out of the state, the year Oregon had such a tax, a substantial increase was noted in the establishment of new industries.

Negative Side

The negative side-came in for due consideration when it was pointed out that such a tax might provide for further inequalities, was likely to encourage public officials in spending more money instead of less, and that it might drive out capital for investment and business enterprises. This last, it was explained, was the most outstanding argument that could be presented. "It is impossible to determine just what extent this would be true, for no one can foresee the results of such a law until it has been in operation for several years."

Summing up his remarks with the declaration that "History shows that taxes do not decrease," the speaker asked the question, "What alternative is offered to care for this increase in expense of state operation if we do not adopt an income tax law?" "The present property tax system is breaking down and some method of equitable distribution must eventually be evolved."

Business and Professional Directory

DR. W. J. CRANDALL
Osteopathic Physician and Surgeon
Eye, Ear, Nose and Throat
Office Phone 126
First National Bank Building

DR. ERNEST A. WOODS
Practice Limited To Eye, Ear, Nose and Throat
X-Ray, Including Teeth
Office Hours: 10 - 12 and 2 - 5
Swedenburg Building

C. ELLYSON SHINN
Dentist
Citizens Bank Bldg.
Office Phone 151
Res. Phone 184
Evenings by Appointment

DR. MATTIE B. SHAW
Physician and Surgeon
108 Pioneer Avenue
Office and Residence Phone 28
OFFICE HOURS
10 12 a. m. - 2-4 p. m.
6:30 - 7:30 p. m.

DR. ROLAND ALLEN
Physician and Surgeon
Office Phone 168
Residence Phone 451-R
OFFICE HOURS
10-12 A. M. 2-5 P. M.
First National Bank Building

CONVALESCENT HOME
153 Granite St.
Mrs. W. M. Barber in Charge
Open to all in need of health. Practical Nursing.
Old people and invalids boarded and cared for.

WHITTLE TRANSFER & STORAGE CO.
Coal, Wood and Storage
Packing, Crating and Shipping. Long Distance Hauling.
Auto Freight Terminal
Phone 117
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SKILLED LOCKSMITH
Fixit Shop
Lewis H. Jacks, Prop.
343 East Main St.
Car keys, all makes by lock number. Keys fit to door locks and padlocks of all kinds. Mail orders solicited.

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Tailor-Made Shoes
Women's Shoes, \$7.85
Men's Shoes, \$7.35
For the Whole Family
Tailor-Made Shoes are fitted to six actual foot measurements in any style—in high or low shoes as you prefer. Now you can enjoy foot comfort and have perfect shoe style and maximum service.
H. C. HANSON
63 Gresham Ashland, Ore.

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Veterinary Graduate
Phone 368-J 767 Oak St.

W. T. BLACKWELL
Building, repairing, shingling, painting, tinting and cement work. Phone 359-L. 15-30

FEHIGES TRANSFER
Phone 410 375 B St.
Drayage, storage and long distance hauling. 60-1f

T. L. POWELL
General Transfer
Good team and motor trucks. Good service at a reasonable price - Phone 83.

JORDAN'S SASH AND CABINET WORKS
Corner Helman and Van Ness. Phone 161. 194-1f

THOMPSON & BURLINGAME
Painters and Decorators
Paper Hanging—Tinting a Specialty
Estimates Gladly Furnished. Phone 98

Mighty few things can keep up their momentum on yesterday's fame. Advertise today!

Lodge Directory

Ashland Lodge No. 28, A. F. & A. M.—Meets in the Masonic hall every 2nd Thursday. Master, Dr. R. L. Burdick; Secretary, William Day.

Slakivou Chapter No. 21, R. A. M.—Meets in the Masonic hall every 3rd Thursday. High Priest, Clyde A. Malone; Secretary, William Day.

Malta Commandery No. 4, K. T.—Meets in the Masonic hall on the 1st and 3rd Wednesdays. Em. Commander, D. H. Jackson; Recorder, William Day.

Hiliah Temple A. A. O. N. M. S.—Meets in the Masonic hall every 1st Friday. Illustrations Potentate, F. D. Wagner; Recorder, William Day.

Alpha Chapter No. 1, O. E. S.—Meets in the Masonic hall on the 1st and 3rd Tuesdays. Worthy Matron, Mrs. Nellie Peters; Secretary, Mrs. Leah N. Caldwell.

Zuleika Temple, Daughters of The Nile—Meets in the Masonic hall every 2nd Saturday. Meets alternately at Medford, Ashland and Grants Pass. Princess Tirzah, Lorena McNair; Princess Zuleika, Grace Malone.

Ashland Chapter Demoday—Meets in the Masonic hall on the 2nd and 4th Mondays. Master, Franklin; Senior Counsellor, Roland Parks.

Mahogany Camp No. 6565, M. W. A.—Meets in the Moose hall on the 2nd and 4th Fridays.

Flot Rock Encampment No. 16—Meets in the I. O. O. F. hall on the 1st and 3rd Tuesdays. C. E. Hooper, Scribe.

Fraternal Brotherhood—1st and 3rd Thursdays, at the Moose Hall.

Ashland Lodge No. 45, I. O. O. F.—Meets in the I. O. O. F. hall every Thursday. Noble Grand, Mr. Hazelwood Vice Grand, H. J. Walcott; Recording Secretary, C. E. Hooper.

Hope Rebekah Lodge No. 14—Meets in the I. O. O. F. hall on the 2nd and 4th Tuesdays. Noble Grand, Mrs. May Elib; Recording Secretary, Miss Ethel Reed.

Ashland Lodge No. 644, B. P. O. E.—Meets in the Elks Temple every Saturday. Exalted Ruler, James Bowers Secretary, Ed Thornton.

Ivy Camp No. 2898, Royal Neighbors.—Meets in the Moose hall on the 1st and 3rd Mondays; Oracle, Mrs. A. A. Madden; Recorder, Mrs. Alice Turner.

Ashland Lodge No. 117, K. of P.—Meets in the I. O. O. F. hall on 1st and 3rd Fridays. Chancellor Commander, Millard Dunn

Burnside Relief Corps, No. 94.—Meets in the I. O. O. F. hall on the 1st and 3rd Saturdays at 2 p. m. President, Mrs. Alice Turner; Secretary, Mrs. S. A. Peters, Sr.

Ashland Homestead No. 4667 B. A. Y.—Meets in the I. O. O. F. hall on the 2nd and 4th Mondays.

Acorn Circle No. 54, Neighbors of the Woodcraft.—Meets in the I. O. O. F. hall on the 1st and 3rd Mondays. President, Mrs. W. G. Prescott; Clerk, Mrs. Wm. Stennett.

Ashland Camp No. 248, W. O. W.—Meets in the I. O. O. F. hall on the 2nd and 4th Mondays. Clerk, J. R. Wick; Consul Commander, C. E. Lane.

G. A. R.—2nd and 4th Sat. each month, Armory, 2 p. m. Visitors Welcome. G. O. Vanatta, Commander.

Church Directory

Methodist Episcopal Church
N. Main and Laurel streets.
H. F. Pemberton, Pastor, 117 Laurel street. Phone 87.

Presbyterian Church
N. Main and Helman Streets.
Hugh T. Mitchelmore, Pastor, 132 N. Main St. Phone 491-L.

Lutheran Church
Services in Adventist Church, Fourth and C St. H. H. Young, Pastor, 638 Boulevard.

First Church of Christ Scientist—South Pioneer Ave.
Mrs. William Aitken, First Reader, 128 S. Pioneer. Phone 448-L.

Christian Church
B and Second Streets.
V. K. Allison, Pastor, 630 Boulevard

Catholic Church
Sixth and C Streets
The Rev. Father, J. A. Carmody, Sixth and C Streets. Phone 106

Church of the Nazarene
Fourth and C Streets
P. C. Thatcher, Pastor

Full Gospel Temple
Boulevard
J. S. Murphy, Pastor

Pentecostal Church
Stone Church, Fifth and Main streets
E. F. Bingham, Pastor

Trinity Episcopal Church
Second Street
Rev. P. K. Hammond, Vicar, 42 Second Street. Phone 110

Congregational Church
Boulevard
Rev. Chas. D. Gaffney, 469 Boulevard

Free Methodist Church
E. Main and Sixth Street
Emma R. Thompson, Pastor.

Baptist Church
Hargadine and First Streets.
Myron S. Woodworth, Pastor, Oak Street

Mom and Pop



By Taylor