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Because it provides elements of style, quality and performance comparable to the costliest cars, and because it is offered at amazingly reduced prices—the Most Beautiful Chevrolet is everywhere acclaimed as the greatest sensation of America's greatest industry. Come in! See and drive this greatest triumph of the world's largest builder of gearshift automobiles. Learn for yourself what amazing value is offered in the Most Beautiful Chevrolet—how closely, in style, quality and performance, it compares with the costliest cars.

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that
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STATE TAX SYSTEM CHANGED

Legislature Enacts 17 New Revenue Bills and Gives State Tax Board Unlimited Power

Seventeen measures and one proposed constitutional amendment affecting the tax machinery of the state were approved at the recent session of the legislature. The measures later were signed by the governor. The resolution will go before the voters of the state at the special election to be held in June.

One of the most important measures imposes additional powers and duties upon the county assessors and state tax commission. This law was copied, in part, from the Washington statutes and its passage was recommended by the state tax investigating committee, created at the 1925 legislative session.

Under the provisions of this act the state tax commission has general supervision over property assessments in all parts of the state, and has authority to revise assessments levied by county assessors. The county assessors, under the law, are vested with authority to demand the books and records of taxpayers for tax levying purposes.

Officials claim that the operation of this law will increase the property assessments in the state of Oregon approximately \$200,000,000. This measure was intended to equalize assessments, and will result in a heavy increase in the amount taxpayers will pay in the near future.

As a result of the estimated increase in property assessments two companion house bills were approved by the legislature. One of these bills limits bond issues to 3 per cent over the preceding year. This bill, as originally drafted, limited the millage taxes to 3 per cent over the preceding year, but this was changed to read 6 per cent during the closing hours of the session.

The legislature also approved a state income tax law, which will receive the sanction or disapproval of the voters at the special election to be held next June. Based on a maximum tax rate of 3 per cent and low exemptions it was estimated that the operation of this law would return to the state approximately \$1,250,000 annually.

A proposed constitutional amendment limits state property and income taxes to \$3,500,000, plus 6 per cent. If approved by the voters at the special election the amendment would apply to the levy made in December, 1928.

Other laws approved at the recent session of the legislature affecting the tax machinery of the state follow:

S. B. 262 — Exempting from ad valorem taxes all stocks, bonds, notes and credits, the income of which is taxable under a state income tax law. This does not apply to bank stock nor to open merchandising accounts.

House bill 465 — Changes procedure for assessment of transient livestock. Old law provided that such stock be assessed in both home county and grazing county at 60 per cent and 40 per cent, respectively. New law requires the assessment to be made in the home county and the county taxes prorated to the grazing county or counties in proportion to the time such stock has been in the counties.

House bill 466 — Amends section 4271, Oregon laws, so as to strengthen the procedure for the assessment of livestock and personal property of non-residents.

House bill 314 — Simplifies tax collection by changing rate of interest from 5-6 of 1 per cent per month to 1 per cent per month and reducing penalty from 3 per cent to 2 per cent. The bill further provides that all interest and penalties shall be for the benefit of the county.

House bill 276 — Amends section 4276, Oregon laws, by removing the restriction that lands described by legal subdivisions be described on the assessment roll in tracts not exceeding a quarter section. The purpose of this bill is to validate the assessment by sections of large holdings which are assessed at a flat rate per acre.

Senate bill 254 — Amends section 4270, Oregon laws, to make assessor's ownership books public records. Lands may now be sufficiently described on the assessment roll by referring to such records.

Senate bill 78 — Provides reciprocity in taxation of intangible personal property of non-resident decedents. This applies to inheritance taxation.

Senate bill 131 — Amends section 4325, Oregon laws, by providing that personal property taxes charged against real property shall not have priority over mortgages of record at the date when such personal property taxes are charged against the realty.

Senate bill 3 — Amends section 4343, Oregon laws, relating to certificates of delinquency.

House bill 67 — Minor amendment to section 4351, Oregon laws, relating to cost of publication of certificates of delinquency.

House bill 277 — Amends section 4347, Oregon laws, providing deeds issued on tax foreclosure shall make reference to unpaid assessment liens.

House bill 571 — Requires sheriff in tax foreclosures to mail owner copy of published summons.

House bill 533 — Prohibits county officers or employees from purchasing certificates of delinquency or of lands acquired by county for tax delinquency.

House bill 80 — Corrects a slight error in section 4357, Oregon laws, relating to reassessment of taxes.

CONSTRUCTIVE POLICIES

No nation in the world uses so profusely of the products of its metal mines and oil wells as does the United States, because no people enjoy to as great an extent as our people the necessities and luxuries which these industries provide. That is why we should all be interested in a constructive and encouraging governmental policy toward these industries.

TAKE YOUR MEDICINE

Open Season For Tax Increase Now Popular in Oregon

Taxes will be greatly increased next year through the efforts of the last state legislature, but by that time the taxpayers will be like the bear—don't know who shot him; but he has to place the blame on any other cause than himself. Valuation of property in the state will be raised more than \$200,000,000 in taxation value over their present value. On top of that an additional 6 per cent millage tax will be levied for all state purposes including "higher education" and that is pretty high now for any one sending a student to college.

In addition to all this the bankers, bond and stock dealers of Portland have seen to it that their business has not been injured by the increase in taxes. They saw the cyclone clouds and got into a cellar and pulled in the cover by having a law passed that stocks, bonds, notes, and credits on which taxes are paid through income tax are free from property tax. There is no property offset tax in the income tax measure, but the fellow with the money and no property gets off of paying any tax of any kind if he can land a few dollars tax against his "intangible" property through the income tax.

The list of new tax measures affecting taxpayers is printed in another column of the Sherman County Observer. Look it over, then try to figure out just what has been done to your pocket book.

MUSICAL TREAT

Oregon Glee Club Presents Varied Program at The Dalles

The University of Oregon glee club, John Stark Evans, director, will appear at the Empress Theatre, The Dalles, on March 21, in the course of a one-week tour of the northwest, which will include appearances in Oregon and Washington towns. While in The Dalles, the Oregon musical organization will perform three times in conjunction with the regular moving picture attraction of the Empress Theatre, which is W. C. Fields in "The Pottery".

The first concert scheduled by the group for this season will be given in Astoria on March 19. The following night the club will journey to Longview, Washington, for a one-day stand. Leaving The Dalles, the singers will wind up the tour with a three-day appearance at the Broadway theatre in Portland on March 22, 23, and 24.

According to present plans the performances at The Dalles will be 15 minutes in length. The first concert will be given in the afternoon in connection with the matinee at 3:30 and the other two in the evening at 7:30 and 9:15 p. m.

In previous years Oregon glee clubs have taken similar trips, but always have they appeared in full two-hour programs. This season the club has adopted the professional method of appearing as an added feature at photoplay houses. The shorter concerts that this scheme permits has made it possible for the group to spend more time in working out stunts and specialties, so the program arranged is considered by John Stark Evans the best ever done by a similar Oregon group.

Admissions at the Empress are adults 50 cents and children 25 cents both matinee and evening. Mr. Mathews is charging just one half the admission charged by other towns including feature picture, feeling he wants to please and play to capacity houses.

THE COST OF GOOD ROADS

Business Administration by State Commission of Oregon Highway Funds Gets Results

Oregon has spent \$99,001,922 on state highways, in ten years' administration of the state highway department. Important items of expense are 550 miles bituminous paving, 178 miles concrete paving, 2,137 miles crushed rock or gravel surfacing, and 2,491 miles of grading; besides 575 bridges of more than 20-foot span.

Oregon would not go back to the roads of a decade ago, for twice the cost of the system; the state couldn't afford to do it. But the annual report of the highway commission contains the wholesome suggestion that now is not the time to go deeply into yet other new roads. Washington, with state highway mileage only 75 per cent as great, has 50 per cent more automobiles using the road system; and California, with only 46 per cent more state highways, has seven times as many automobiles as Oregon.

The advice of the highway commission is good. Oregon has one of the best laid out and best built state highway systems in the United States. The next move is to put a suitable waterproof wearing surface on the existing county roads which lead into the state highways. Marion county has led the way in such a program, and is one of the best paved counties in the country. It simply covers its existing well packed gravel and macadam road base with three inches of asphaltic concrete. Some of these roads have now been down over 10 years with little or no maintenance expense.

Reading of advertising is worth while.

SPECIAL ELECTION IN JUNE

State Legislature Calls Special Election to Vote on Nine Proposed New Laws

There will be a special election held throughout the state on June 28th, at which one proposed new law and eight constitutional amendments will be acted upon. The lone bill is the income tax measure sponsored by Governor Patterson and referred to the people by the recent session of the legislature. The constitutional amendments cover a number of matters and are as follows:

H. B. No. 491 — Governor Patterson's income tax.

H. J. R. No. 4 — Repeals obsolete provision of constitution relating to suffrage of Negroes and Chinese.

H. J. R. No. 7 — Making registration a necessary pre-requisite to voting.

H. J. R. No. 12 — Permits Portland school district to include in tax levy base last additional levy specifically authorized at special election.

H. J. R. No. 14 — Provides authority for district attorney to prepare information on criminal cases where defendant waives indictment before Judge of a Circuit Court.

H. J. R. No. 19 — Amends constitution by adding Article XIX, permitting counties of over 200,000 population to levy tax for veterans' memorial and armory.

H. J. R. No. 22 — Submits new state tax base as amendment to 6 per cent limitation provision in state constitution, by providing that base for 1928 levy (1929 tax) shall be \$3,500,000 plus 6 per cent, and an increase limited to 6 per cent annually thereafter.

S. J. R. No. 1 — Legislator's per diem compensation shall be \$10 in lieu of present \$3.

S. J. R. No. 4 — Portland government simplification, permitting consolidation of city and Multnomah County government to take effect upon vote of people of district affected.

PATCH WORK ORDERED

Repair Work on Highway to Start at Once Between The Dalles and Arlington

Patching operations on the Old Oregon Trail highway between The Dalles and Arlington was expected to start from The Dalles' end Thursday. The work will be carried on in a small way that will not interfere with traffic to any extent, it was declared.

Patching will be done with screenings and light crude oil. This will insure a quick job with little inconvenience to motorists. The entire stretch should be completed within two weeks, if weather conditions permit.

Later in the spring the annual re-rolling process will be put into effect. A new system will be employed this year, embodying different principles and materials it is said. Work of this type has been tried elsewhere and found successful.

When the patching operations on the Oregon Trail highway have been completed, the equipment will be moved to other state highways in this district, it was stated. The general re-rolling will not be attempted until the weather is settled.

THE PERSONAL ELEMENT
Our service includes friendly and sympathetic understanding of the task in hand. The personal element, we hold, is equally as important as proficiency in technical requirements.
The Crandall Undertaking Company
The Dalles, Oregon. Phone 35-J. Lady Assistants.

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MORO, OREGON
HARDWARE IMPLEMENTS FURNITURE
— FEATURING —
A LARGE STOCK OF
AXMINSTER RUGS
CONGOLEUM AND LINOLEUM
LEATHER CHAIRS AND FIBER SUITES
CEDAR AND WALNUT CHESTS
MAJESTIC RANGES
MEADOWS POWER WASHER
The Machine with the Least Machinery Possible to do its work well
SELLS ON ITS MERITS
Ask For a Try Out. It Costs You Nothing.
AUTONA CIRCULATOR STOVES
WILL HEAT FOUR TO FIVE ROOMS

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"The House of Good Will"
Owned by the City of Moro
Operated for the Benefit of the Traveling Public and Sherman County Community
Under the Personal Management of
E. E. LARIMORE
Formerly of The Hotel Oregon, Portland
SPECIAL CHICKEN DINNER SUNDAYS 75c
DINING ROOM OPEN USUAL MEAL HOURS

New Stage Rates!
Change in rates effective Jan. 1, 1927
MORO
TO
One Way Round Trip
The Dalles..... \$ 1.35 \$ 2.05
Arlington..... 1.80 2.70
Bend..... 4.45 6.70
Biggs..... .70 1.05
Grass Valley..... .35 .55
Klamath Falls..... 10.75 19.20
Madras..... 2.80 4.20
Redmond..... 3.80 5.70
Shaniko..... 1.35 2.05
Wasco..... .35 .55
Pendleton..... 4.55 6.85
Portland..... 4.35 6.55
STAGES LEAVE
Northbound Southbound
11:35 A.M. 9:27 A.M.
7:08 P.M. 3:42 P.M.
Columbia Gorge Motor Coach System
Travel by Motor Stage
Stage Depot — Ross' Confectionery, Phone 411

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GENERAL MACHINE SHOP
Repairing Trucks, Tractors, Automobiles, Caterpillars, and Combine Motors, Cylinder Grinling, Oxy-acetylene and Electric Welding
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SATURDAY
March 19, 1927
BEBE DANIELS
— IN —
"The Campus Flirt"
A Splendid College Picture
ADMISSION
10c and 30c
7:45 to 11:00 O'clock
SUNDAY
March 20, 1927
"Lady Windermere's Fan"
— WITH —
RONALD COLEMAN
MAY McAVOY, IRENE RICH
BERT LYTELL
A Picture of Smartness, Splendor, Pure Drama. A Classic if ever there was one.
ADMISSION
10c and 30c
7:45 to 11:00 O'clock
DANCE
FRIDAY, MARCH 18th
Wasco Theatre
Newton Crofield, Director