

# STOP

If you want GOOD repair work done on your car or on your truck or tractor at reasonable prices, see

**Jack Turner**

at

**Hardman Garage**

Hardman, Oregon

**THE GAZETTE-TIMES Is Your Home Paper. It Is A Very Fine Investment At \$2.00 Per Year.**

## One Dollar

The Auto Repair Shop wishes to announce that our work on big cars will be **ONE DOLLAR** per hour instead of \$1.50 per hour, as you formerly paid for your car repairing.

**CONTRACT PRICES ON FORD WORK**

Estimates Cheerfully Given

All Work Guaranteed

**Fell Bros.**

One Block East of Hotel

## Will Your Boy Be Successful?

Thousands of young men miss success because they have never learned to save.

Do not let this handicap keep success from your boy. Start a Savings Account for him here. It will teach him the habit of systematic saving—the habit that means **SUCCESS.**

**FARMERS & STOCKGROWERS NATIONAL BANK**

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Oregon

### NATION'S HIGHEST TRIBUTE TO UNKNOWN DEAD



President Harding in rotunda of Capitol at Washington pinning ribbon across flag covered coffin of unknown soldier killed in France. This marked the start of our nation's tribute to all our unknown soldiers buried in fields of France.

## Community Service

### SENATOR WARREN ASKS CONSIDERATION OF NEW TAX REFORM MEASURES

Head of Senate Appropriations Committee Favorable to Canada's Idea. Says Present Depression Traced to Unjust Taxation of Our Producers.

By FRANCIS E. WARREN.

Editor's Note.—Francis E. Warren is chairman of the committee on appropriations for the United States Senate. As the nation knows this means he must be a man of unusual ability, of a wide knowledge, of keen appreciation of financial problems and situations and an expert of economics. On him rests a responsibility that would stagger the average man and to him these hours 100,000,000 citizens for the wise distribution of the vast sums to which they contribute.

With congress in a turmoil over proposed important changes in our revenue laws and being swamped with oceans of advice from economists—real and theoretical—with unfavorable business conditions, signs of depression, stagnation, passing of dividends, withdrawal of money from investment and failures here and there, the only clear ray of light is one that points out the why of the condition and that why seems to be the present methods of taxing incomes and excess profits, methods so drastic that in some cases they amount to practical confiscation.

Figures, often tricky things at best, indicate that with \$6,500,000,000 on deposit in this country distributed among 11,500,000 depositors that every depositor should have \$570 and every inhabitant \$62. On the face of it this may seem a small sum for the average "free-born American" to show for a period of toil that may be many years yet taken in comparison with the average of only \$158 per depositor in the world's figures of savings it is to be seen that we citizens of U. S. A. did heed the warning, guiding cry of war-times, "economy, thrift and conservatism."

**We Remain Sane.** With savings depositors to the number of one-tenth of our population; with Liberty Bond holders estimated to number between fifteen and twenty millions—less, of course, than there were during and immediately following actual war times—we may safely depend upon the stability of our corporation and believe that our Tom Joneses and Bill Smiths and other stockholders are not holding a listening ear in the direction of the voices that preach radicalism, communism, or some other ism, by whatever name, that may propose departure from the safe and sane policies of our Government.

As fellow-stockholders, all of us are keenly alive to the fact that, in the interest of good business and in the smooth running of our corporate machinery, we must raise money for our expenses with the least possible disturbance to business progress if we would attain the highest success.

Much has been said and written about the tax scheme in Canada, which has without doubt brought into the Canadian treasury a huge sum,

and apparently no burden has been felt by the taxpayers. Indeed, one writer referred to the levy as a "painless tax," and, if any tax can be truthfully called painless, the sales tax of Canada seems to justify the description. It became effective in May, 1920, and, in its first year of operation, levying a rate of two cents on the dollar, yielded \$50,000,000 in revenue. A similar levy in our country would, it is estimated, yield about six hundred millions annually. Without doubt it would be fair to all; would put a premium upon economy, and yet could not be said to carry any extra imposition upon the luxuries and extravagances of those who do not want to be economical. The distribution, in other words, would be universal; the collection would be economical; chances for dishonesty and evasion would be minimized.

#### Congress Hesitates.

But regardless of the fact that our own country has already had considerable experience with sales taxes as imposed by the Acts of 1917 and 1918, the administration of which has been satisfactory and successful, there seems to be hesitancy on the part of Congress to do away with the onerous, annoying lines of taxes so difficult and expensive to collect, and to adopt instead—even on trial—some sort of sales-tax plan.

Chambers of commerce, business and commercial organizations of all sorts throughout the entire country, and many individuals generally, have advocated the proposition as the most intelligent, fairest and least oppressive of all forms of taxation. The indorsement of many others would doubt follow if more thought were given by the mass of taxpayers to the fact that the men of modest incomes are really finally paying the big surtaxes of the rich—for it is a fact that the more the latter's incomes are taxed, the more is added to the price of the product from which such incomes are derived. A sort of endless chain affair, and veritably a chain that has us all bound tight!

How much better would be a more universal distribution of the burden—for we must have taxes, and incomes must be taxed. How much better it would be to have a simple, workable plan that would not cause hindrance in investments, withdrawal and withholding of capital from industrial channels, and the incidental tightness and tenseness that make living conditions more or less unsatisfactory to everybody.

#### Let's Try This.

If it should appear that there is justification for hesitancy on the part of Congress to try forthwith a general sales-tax plan similar to that which Canada has adopted, which taxes the sales of middlemen as well as manufacturers, why not try the plan proposed by Senator Smoot, to levy a three per cent on goods sold for consumption or use without further process of manufacture?

Or, if not that plan, why not try a modified general consumption or "turnover" tax plan, levying a half of one per cent, or even a quarter of one per cent, or such rate as may be estimated to produce the required amount of revenue, not to be applicable to foodstuffs and products, but to

applying to expenditures.

The proof of any tax plan is in the working thereof—and in the working only. Hence my belief in giving the sales-tax theories a test.

Each stockholder in our vast corporation knows that simplicity in managing our affairs, the elimination of red tape and of complex regulations that can be understood only by experts—and about which even experts disagree, so that regulations have to be further regulated—would mean more success in our business; in other words, more prosperity in way of "dividends" for all.

So it is up to us to strive toward a time when thrift and production may receive every encouragement from our board of directors; when useless extravagance may be in the same degree discouraged. If we work together conscientiously toward that end, we shall surely again see normal times, reduction of prices, and the sort of prosperity which we are entitled.

We can be just as patriotic in peace times as we were in war times. And now, as much as in the days of war, is the time when the United States of America, Incorporated, "needs a friend."

### SMILE AWHILE

TRY IT.

Weary Willie slouched into the pawnshop.

"How much will you give me for this overcoat?" he asked, producing a faded but neatly mended garment. Isaac looked at it critically.

"Four dollars," he said. "Why," cried Weary Willie, "that coat's worth ten dollars if it's worth a penny!"

"I wouldn't give you ten dollars for two like that," sniffed Isaac.

"Four dollars or nothing?"

"Are you sure that's all it is worth?" asked Weary Willie.

"Four dollars," repeated Isaac.

"Well, here's yer four dollars," said Weary Willie. "This overcoat was hangin' outside yer shop, and I was wonderin' how much it was really worth."—Los Angeles Times.

### BEAUTY REIGNS.

"There was a stir in court when the fair defendant got on the witness stand."

"I suppose the gentlemen of the jury slicked down their hair and fumbled with their neckties?"

"Not only that, but one bailiff whispered to another bailiff that if he had known such a queen was to be about the premises he would have had his trousers pressed for the first time in seven years at the eminent risk of making his wife suspect he was leading a double life."—Birmingham Age-Herald.

### RIGHTO, BILL.

The conductor pulled up his fifth Avenue bus at Thirty-fourth Street, and the ladies bound for the shopping district eagerly got out. But one fat lady who had been sitting on top came down slowly. Her skirts flapped round her ankles, and at every step she stopped and carefully pushed them down. The conductor waited with a bored expression, his hand on the bell rope; but lost his patience when the fat lady stopped for the fifth time to thrust down her billowing draperies.

"Now, then, lady, hurry up, can't

## Poem by Uncle John

**WHAT'S THE USE.**  
It ain't no use to warn 'em, when they ain't got time to read. If you tell 'em to be keeful, they hardly stop to heed, till at last an awful accident is laid up at their door, an' of course they're awful sorry that they didn't think before.  
We watch our youngsters speedin'—yes, the little gals an' boys, as they fool with roarin' engines like they used to do with toys,—drivin' monsters of destruction with a childish heart an' hand,—simply dickerin' with a demon that their Pa's don't understand. . . . If you warn 'em to be keeful, in the gentlest sort of

tone, they'll impress you with the idea, that they must be let alone. . . . We're gettin' too servigrous in this devil-haunted day, when human life's regarded as too cheap to throw away; we rate ourselves accordin' to the gasoline we burn, our experience serves a lesson that a certain class may learn. . . . I wouldn't ask a favor, or anything like that,—but clip this little foolishness an' paste it in yer hat.

*From Uncle John.*

vez?" he burst out angrily. "Legs ain't no treat to me these days!"—Everybody's Magazine.

### THE SECOND COLLECTION.

A young woman reports that she was traveling on a train recently, when a girl, evidently on her first trip, entered and occupied the other half of her seat. The conductor came through calling for tickets and after some embarrassed fumbling the girl handed hers over.

A few minutes later a train boy came down the aisle behind her crying, "Chewing gum."

"Mercy!" said Miss Innocence to her seat companion, "do we have to give up our chewing gum, too?"—Boston Transcript.

### THE DEMON NEWS HOUND.

"Please tell me the names of your visitors," said the editor of the Petunia Argosy over the telephone.

"How did you know we had visitors?" asked the social lioness.

"Why, there's some foreign clothes out on your line this morning," replied the observing editor.—Kansas City Star.

### TOO FEIGHTY.

"I tell you what," said Mrs. Umson, "it won't be long before women are in many of the public offices."

"Well," said Umson, in reply, "I don't care so much what they do as long as they keep out of the weather department."

local Highland games. The first event on the program was the half-mile, and of eight runners Dugald finished eighth.

"Dugald, Dugald," said a fellow Scot, "why do you not run faster?" "Run faster!" he said scornfully, "an' me reservin' myself for the bag-pipe competition?"—Pittsburg Chronicle Telegraph.

### UNIMPORTANT.

"You were at the opera last evening?"

"Yes; perfectly delightful time!" "What did you hear?"

"Hear? Oh, Madge Gray is engaged at last and the Billy Brews are going to get a divorce, and Bert Bailey has lost all his money in Wall street, and Sue Cathro has a baby, and Mrs. Sylex was lunching with another man while her husband was out of town, and—"

"But—you don't understand. What did you see?"

"See? Why, that Kate kady has turned her old rose gown, and that those wonderful Van Gruber diamonds we read-of are only paste, and that the Adleys are hardly on speaking terms, even in public, and—"

"But—but—what was the name of the opera?"

"Name of the opera? Oh—why, I did see it on the program, but really I've forgotten—I've such a poor memory for details; really it is quite a cross!"—Los Angeles Times.

## MINING COAL FROM RIVERBEDS.



For a century the hard coal miners of eastern Pennsylvania have dumped "reject" or waste coal into the rivers. This coal was of supposedly poor quality, but geology scientists have discovered that after the waste coal has been washed down a river by the current, the grinding it received has made it better, in heat units, than the coal from the mines! Accordingly, the Susquehanna, Shamokin and other rivers are now dotted with scoops on which are the best coal pumping machinery. The Shamokin gives up 750,000 tons a year. Popular Science says that a geologist, poking around, has just found a bed of coal in the Shamokin of two million tons.

### NOTICE FOR PUBLICATION—ISOLATED TRACT.

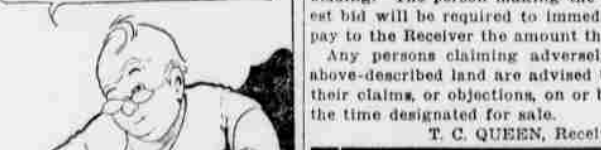
Department of the Interior, U. S. Land Office at The Dalles, Oregon, Nov. 5, 1921. NOTICE is hereby given that, as directed by the Commissioner of the General Land Office, under provisions of Sec. 2465, U. S. C., pursuant to the application of Pauline Squid, Serial No. 622458, we will offer at public sale, to the highest bidder, but not at less than \$2.50 per acre, at 10:15 o'clock A. M., on the 27th day of December, next, at this office, the following tract of land: NW 1/4 SW 1/4, Sec. 14, T. 3 S., R. 28 E., W. 4. (Containing 40 acres). This tract is ordered into the market on a showing that the greater portion thereof is mountainous or too rough for cultivation.

### SAVING HIS WIND.

Dugald M'Tavish, the all-round athlete and sportsman in the village, entered his name in all events in the

### UNCLE JOHN'S JOBS.

THE MOST IMPORTANT PARTS OF OUR BODY ARE OUR FEET YET WE WALK ON THEM.



The sale will not be kept open, but will be declared closed when those present at the hour named have ceased bidding. The person making the highest bid will be required to immediately pay to the Receiver the amount thereof. Any persons claiming adversely the above-described land are advised to file their claims, or objections, on or before the time designated for sale.

T. C. QUEEN, Receiver.

### NOTICE TO CREDITORS.

Notice is hereby given that the undersigned has been appointed by the County Court of the State of Oregon for Morrow County administrator of the estate of Charles H. Bullis, deceased, and that all persons having claims against the said estate must present the same, duly verified according to law, to me at the office of my attorney, S. E. Nelson, in Heppner, Oregon, within six months from the date of the first publication of this notice. Date of first publication November 17, 1921.

S. T. ROBINSON, Administrator.

### KEEP YOUR MONEY IN OREGON, By Insuring with THE PACIFIC STATES FIRE INSURANCE CO.

A HOME COMPANY Represented by MAHONEY & CO., Heppner, Oregon



HOME SWEET HOME by F. Parks. THIS RAZOR IS DULL—THAT'S WHAT'S THE MATTER! GEE POP—WHAT'S THE MATTER? THAT'S FUNNY—IT WAS SHARP WHEN I WAS CARVING A BOAT THIS MORNING!