

### MANY NEW LAWS TAKE EFFECT IN OREGON JUNE 9

#### Most of Tax Legislation Designed to Ease Burden—Inheritance Tax Loophole Closed by New Statute

SALEM, Ore., June 5.—(UP)—Nearly all Oregon citizens will be affected in some way by the 500 new laws which become effective in the state June 9.

The acts of the last legislature cover a wide and varied field, ranging from restriction of dental advertising to increasing inheritance taxes from old age pensions to licensing of walkmen. Most of the laws are of minor importance, but some may result in major changes in affairs of the state.

#### Tax Laws Main Interest.

Of primary interest to most Oregonians is taxation, since indebtedness of the state ranks among the highest of the nation, and levies have persistently increased in recent years. Most of the new tax legislation has as its purpose easing of the property tax burden.

Designed to stop evasion of the inheritance tax is the gift tax, passed by the 1933 legislature. The law provides that all gifts of \$10,000 value or more shall be taxed by the state. The levy ranges from 4 per cent for gifts worth between \$10,000 and \$20,000 to 25 per cent for gifts of \$100,000 or more. When property is transferred with a consideration less than its actual value, the difference between the sale price and the value will be deemed a gift and taxed by the state.

#### Inheritance Tax Raised.

At the same time, the inheritance tax rates were raised. The new schedule imposes a levy on inheritances of husband, wife, parents, grandparents, lineal descendants or stepchildren of the deceased ranging from 1 per cent for estates between \$10,000 and \$25,000 to 10 per cent for over \$1,500,000. Inheritances of other relatives will be taxed from 1 per cent on bequests of \$1000 to 20 per cent on over \$100,000. All other bequests will be taxed from 4 per cent for sums between \$500 and \$1000, to 25 per cent for over \$50,000.

#### Waive Tax Penalty.

To encourage payment of delinquent taxes, a legislative act cancels penalty and interest on unpaid taxes for 1930 and prior years, provided the persons taxed will agree to pay in 10 equal semi-annual installments.

Should any installment of personal property taxes become delinquent, the sheriff is authorized to collect the full amount remaining, together with penalties and interest. Delinquent installments on real property taxes draw 3 per cent penalty. Interest on unpaid taxes after July 1 will be two-thirds of one per cent a month.

Beginning next year, taxes will be payable quarterly instead of semi-annually in Oregon. Payments will be due on the 15th of March, June, September and December. A reduction of 3 per cent will be allowed for each three months' advance payment. If a person paid all his taxes March 15, he would receive a 6 per cent discount.

#### Income Tax Hoisted.

Lowering of income tax exemptions and increasing rates will affect thousands of Oregon residents. The new schedule is as follows: First \$1000 taxable income, or any part, 3 per cent; second \$1000, 3 per cent; third \$1000, 4 per cent; fourth \$1000, 5 per cent; fifth \$1000, 6 per cent; all above \$5000, 7 per cent. Exemptions allowed are \$1500 for each married couple; \$800 for each unmarried person; \$500 for each dependent under 18 years of age or unable to make own living.

Counties issuing warrants are compelled by a new law to accept those warrants in payment of taxes.

### STEAMBOAT C.C.C. ARMY ASSEMBLES

ROSEBURG, Ore., June 5.—(AP)—Douglas, Lane and Coos county quotas of forest workers for C. C. C. camps are to be assembled in Roseburg Wednesday morning for enrollment in the steamboat camp, located 45 miles east of Roseburg, to make up the personnel of the first all-Oregon camp. It was announced here today.

Each county is to send its full quota of recruited men. Douglas county having a quota of 45 men, in addition to a woodmen's quota of 35 and a forest service "overhead" crew of 12 men.

An advance contingent has constructed a mile of road from Steamboat ranger station to the main campsite on Steamboat creek, a tributary of the north Umpqua river, and the forest service is today transporting eight tons of supplies to the new location.

### C. C. C. STAFF WILL BANQUET WITH V. F. W.

Major C. R. Armstrong and members of his staff will be honored this evening at 7 o'clock dinner at the Eagles' hall, at which Crater Lake post No. 1833 Veterans of Foreign Wars, and Auxiliary will be hosts.

All visiting veterans will be welcome. Dinner will be followed by the regular meeting of the Auxiliary and an open session of the post for guests and members.

Broken windows glassed by Trowbridge Cabinet Works. Phone 562. We'll haul away your refuse. City Sanitary Service.

### Rules for Exhibitors in Flower Show Announced

The following rules have been announced for 1935 Garden show to be held June 7 and 8 in the high school auditorium.

The classification list and rules submitted to all flower fanciers, follows:

All entries must be in by 11 a. m. doors to be closed at that time, June 7.

There will be only one judging of exhibits and that on the first day of the show.

All furniture and accessories competing in class X must be placed preceding day.

All flowers shown by amateurs must be grown by exhibitor unless otherwise stated.

Exhibitors may not disturb or remove exhibit without permission of committee.

In classes covering artistic arrangements, exhibitors will furnish their own containers and arrange their own exhibits.

Exhibitors must state to what class each entry belongs, but the committee has full power to change incorrect classification.

Unless otherwise stated, all exhibits must be by amateur growers. By the term "amateur" is understood a person who maintains a garden with a view to his own use and enjoyment and not for gain or profit.

All roses exhibited in competition must be from plants which have been grown by and have been the exclusive property of the exhibitor for at least two months immediately preceding the exhibition.

Two or more persons may not exhibit from the same premises. This does not apply to children's displays, under class IX.

Where a certain number of roses, irises, or peonies is designated, there must be neither more or less than that number entered.

Ribbons on baskets disqualify exhibits.

All roses should be correctly named as otherwise the exhibit may be disqualified, at the discretion of the judges.

Exhibits cannot be removed before 8:30 a. m., June 2nd. Flowers to be returned to exhibitor when desired, otherwise they will be distributed to those calling for them at that time.

#### CLASS I—ROSES Grand Sweepstakes

The Best Rose in the Show. No special entry required. This rose may be selected from any exhibit regularly entered in the show. The contesting and winning rose will be selected by the board of judges, and staged by them.

Division I. Best one rose, any named variety or color, individually exhibited.

Division II. Best three Hybrid Tea or Perpetuals Roses, any one named variety.

Division III. Best three Hybrid Perpetual Roses, any one named variety.

Division IV. Single, Semi-Double and Miniature Roses. Best one bloom of a named single rose.

Best three blooms of a single rose, one named variety.

Best six blooms of a single rose, one named variety. (Single roses are those with but one row of petals; example: Irish Elegance, Irish Fireflame, Isobel, etc.)

Best one bloom of a named semi-double rose.

Best three blooms of a semi-double rose, one named variety.

Best six blooms of a semi-double rose, one named variety. (Semi-double roses are those with more than one row of petals, and less than 20 petals. Example: K. of K. Lulu, Red Letter Day, Old Gold, Hawmark Crimson, etc.)

Best display of 12 sprays of miniature roses, either bush or climber, such as Cecil Brunner, Rita Sammons Shower of Gold, Jesse, etc.

Division V. Climbing Roses. Best one spray of a named variety.

Best three sprays of roses of any named variety.

Best basket or bowl of climbing rambler or briar roses, one named variety or mixed colors and varieties.

#### CLASS II. Irises. Division I.

Rhizomatous. To be displayed in container provided by exhibitor.

a—Single spike of named variety.

b—Three spikes of one named variety.

c—Arrangement of 12 spikes of any one variety or mixed as to color and variety.

Division II. Bulbous. a—Single spike of named variety.

b—Three spikes of one named variety.

c—Arrangement of 12 spikes of any one variety or mixed as to color and variety.

Division III. Other Varieties. a—Single spike of named variety.

b—Arrangement of three or more spikes of one variety or mixed varieties.

#### CLASS III. Peonies.

To be exhibited in container provided by exhibitor.

a—One peony any named variety or color individually exhibited.

b—Best three peonies, any named variety.

c—Best collection of peonies, any color or variety.

#### CLASS IV. Tall Garden Flowers.

a—Best exhibit of delphinium.

b—Best exhibit of oriental poppies.

c—Best exhibit of Columbine.

d—Best exhibit of tall garden flowers other than above.

#### CLASS V. Medium-Stemmed Flowers.

Best exhibit of medium-stemmed garden flowers, as Sweet William, Queen Fretheus Iceland Poppy, Pinks, Lupin, etc. either one kind or mixed varieties.

#### CLASS VI. Short-Stemmed Garden Flowers.

a—Pansies.

b—Violas.

c—Sweet peas.

d—Best exhibit of short-stemmed flowers other than above. (This may include Rock Garden plants).

#### CLASS VII. Flowering Shrubs, Trees and Vines.

a—Specimen branches of flowering trees.

b—Specimen branches of flowering shrubs.

c—Vines.

#### CLASS VIII. Arrangements.

This class may include any flowering foliage or vines separately or in combination with flowers.

a—In silver or pewter.

b—Brass or copper.

c—Pottery.

d—Glass.

e—Baskets.

f—Kitchen ware.

Note.—(Exhibitor to provide container.)

#### CLASS IX. Children's Displays.

a—Miniature gardens. To be shown flat, the outside dimensions of which must not exceed 36x24x4 inches.

b—Arrangements of flowers by child under 14 years of age in any container.

c—Miniature Nosegays.

CLASS X. Educational Forestry exhibit. Wild flower exhibit.

### Blast Brings Death, Ruin in Long Beach



(Associated Press Photos)

Above is a scene following an explosion at Signal Hill, Cal., oil field with firemen damming the street to stop flowing oil in an effort to check the spread of flames. The house, shown in this Associated Press picture, was wrecked by the explosion which was felt within a 30 mile area. At the right is another Associated Press photo taken shortly after the blast. It is the wreckage of a home in Long Beach, Cal., demolished by the explosion which occurred two blocks away. The blast took a heavy toll in life as well as injuring many persons while property damage was hastily estimated at nearly \$300,000.

range and accessories as desired. Other furniture permissible. This may include living room, hall, bed-side, tea, porch, or terrace table.

Educational Forestry exhibit. Wild flower exhibit.

### Mary E. Jones Rites Tuesday

Funeral services for Mary Elizabeth Jones will be held at the Perl Funeral home, Tuesday at 3:15 p. m. Rev. A. G. Bennett, officiating. Interment in Medford I. O. O. F. cemetery.

At Corvallis—Lieut. G. A. Jones of the C. C. C. headquarters here, in charge of publicity is spending a few days in Corvallis.

The state of Kentucky has spent a total of \$1,022,323 since 1918 for maintenance of pauper feeble-minded.



placed in the Huntington gardens on the Waccamaw river at Georgetown, S. C.

### ROOSEVELT'S EYE ON EUROPE WHEN GOING OFF GOLD

(Continued from Page One.)

ary Hull had communicated with the Council of the League of Nations. He expressed his gratification that the league council settled the Peruvian-Colombian dispute on the upper Amazon.

Few here paid any attention to the statement. But the diplomatic corps started buzzing. Some thought it a most significant international step. We have not been on speaking terms with the league. We have heretofore strongly resented any attempt of the league to handle affairs on this continent. We have a Monroe Doctrine which gives us that right.

Now we not only speak to the league but are gratified she did something we always before resented. That is only one significant indication we may have a different feeling for the league from now on. When the Republicans were in

power they were very cautious on that subject. Whenever they were compelled to deal with the league on option or whatnot it was always made clear that we had our fingers crossed. That day is gone. Rail officials are deadset against the labor amendments to the pending re-organization legislation. They have told their boys in congress that they would rather have the bill killed than accept the labor clauses. That makes the situation strained. The labor officials have already told their people not to let the bill pass unless those amendments are in.

The rail crowd figures it can get along well enough without the bill. The roads are beginning to come back. Reports are around in financial quarters that the Baltimore and Ohio already is out of the red. Others have improved their position materially.

Prof. Berle of the brain trust is working on some railroad reorganization schemes independent of the bill. He may arrange to put as many roads as possible through the reorganization wringer. The R. F. C. rules give the administration power to act. That body can and may refuse reorganization loans to roads charges. Such a course would force them through a modified bankruptcy and accomplish the reorganization in that way.

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