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LOST AND FOUND FOUND—Pair glasses in case on street...

WANTED—FEMALE HELP WANTED—Competent girl for general housework...

WANTED—SITUATIONS WANTED—General housework by young girl...

WANTED—MISCELLANEOUS WANTED—Passengers to help pay expenses to Grass Valley...

WANTED—Cars to wreck. Hiway Exchange, South Phoenix.

WANTED—To buy light used car. Haynes, mile south Phoenix.

CASH for your old cars. City Auto Wreckers, 134 N. Riverside.

WANTED—Good evening work horse, weight about 1400 lbs. Must be cheap for cash. B. M. Bush, Medford Electric.

WANTED—Catering for luncheons, dinners or night suppers. Anywhere in valley. Miss Daily, Phone 749-Y.

WANT TO BUY 1923 Ford. Must be cheap. 333 W. 2nd.

WILL care for elderly sick people in my home. Phone 437-X.

WANTED—Household goods, stoves, kettles or what have you. Medford Bargain House, 27 N. Grape St. Tel. 1922.

JUNK WANTED We pay cash for JUNK BATTERIES AND RADIATORS, ALUMINUM, BRASS, COPPER and junk of all descriptions. MEDFORD BARGAIN HOUSE, 27 N. Grape. Tel. 1922.

WANT TO RENT, with or without house, 10 to 30 acres orchard and alfalfa ground. Box 2399, Tribune.

WANTED—Raw furs, hides, pelts and wool. Joe Kono, 129 So. Central. Across from Montgomery Ward Co.

WE PAY CASH—For raw furs, hides, pelts, wool and mohair. MEDFORD BARGAIN HOUSE, 27 N. Grape St. Phone 1922.

WANTED—Five hundred ewes. Address 2334, care Mail Tribune.

CASH for dry and green beed hides, pelts and furs. See Edgar Johnson Peltless Market.

FOR RENT—HOUSES FOR RENT—Modern 5-room house, nicely furnished or unfurnished. 209 W. 9th.

FOR RENT—Furnished sleeping room 375 So. Central.

FOR RENT—Furnished room 11 So. Orange.

FOR RENT—ROOM—BOARD FOR heated sleeping rooms call 1399-L. ATTRACTIVE rooms 404 S. Grape.

FOR RENT—APARTMENTS APT. for rent, 206 W. Main.

FOR RENT—APARTMENTS FOR RENT—3-room furnished apt. Bath, heat, garage, 524 N. Bartlett.

FOR RENT—MISCELLANEOUS FOR RENT—Orchard and hay land to man with equipment. Box 1194, Tribune.

LAND FOR RENT—10 acres, best soil in the valley, close in on truck highway, suitable for corn, pruned garden, etc., water paid. Phone 125-W or call at 922 Reddy Ave.

FOR EXCHANGE TRADE—Light 6 coach for cows or Ford or Chevrolet truck. Box 11739, Tribune.

FOR SALE—Milk cows or trade for car. C. Gimmans, Heese Creek.

FOR SALE OR TRADE—2-oven hotel range, 1119 N. Central.

FOR SALE OR TRADE—White electric sewing machine for light sedan. Box 638, Tribune.

FOR SALE—REAL ESTATE FOR SALE OR TRADE—By owner, west side improved homestead. Address Box 292, Rt. 2, Medford.

FOR SALE—Nine acres, house, barn. Half price. H. Schermerhorn, 111 west of Phoenix.

BARGAIN—FOR SALE—3-room modern house, large lot in Ashland; some cash down, balance easy terms or trade for desirable valley farm. 748 Boulevard, Ashland, or telephone 421-J.

45 ACRES, 10 in wheat, good improvements, paved hwy., electricity \$750. Take good car and cash. Home-keepers Exchange, 403 East Main.

WHEN you think of real estate, think of Brown & White.

LARGE LOT—Fruit and nut trees, excellent soil. Sacrifice \$250. Write Box 36, Mail Tribune.

FOR SALE—1/2 A. with 3-room house, electric pump, woodshed, barn, for quick sale \$300.00. E. B. Bishop, Rt. 1, Box 2950, 1/2 mile So. Stewart Ave. on Thomas Road.

FOR SALE—DOGS—PETS 4 MALE pure spaniels, white collie puppies 5 weeks old. Parents purebred. 1 male fox terrier puppy 3 months old. Call 1514, Jackson County Humane Society.

FOR SALE—LIVESTOCK FOR SALE—Heavy work mare, also 2-year-old grade bull. Elmo Throckmorton, Applegate P. O.

FOR SALE—2 fresh cows. Hollifield's Old Stage road.

FOR SALE—6 Butte Valley farm teams—1100 to 1700 pounds. Lewis Meat Market, Central Point.

FOR SALE—Spotted Arabian stud, age 31 months, \$60 a spot. A. F. Goodie, Prospect, Ore.

FOR SALE—Weaners and feeder pigs. W. W. Large, Williams, Ore.

FOR SALE—Work and saddle horses. Medford Riding Academy, Phone 838-B.

FOR SALE—Team of mules. Henry Kerby, Talent.

FOR SALE—POULTRY AND EGGS PARKS BRED TO LAY—Barred Rocks, 75c setting, chicks 15c. Jesse Neil, 4-4.

FOR SALE—Red setting eggs. Phone 4-4.

FOR SALE—White Minorca hatching eggs. P. Lofeland, Central Point. Phone 19-X-X-7.

FOR SALE—Quality Red Baby chick orders taken now for March delivery. General purpose plant, southern 8 miles out Midway road, Central Point, Rt. 1.

PURE Bronze Turkey Cocker's prime stock. Jesse Neil, Rt. 1, Ashland.

DAY OLD CHICKS—White Leghorns, Hamen strain, 8c. Rocks and Bode. Be Highest quality chicks. Send for catalog. Jenks Poultry Farms, Tangent, Ore.

FOR SALE—Electric range in good condition, \$12. See at Ed's Transfer, 421 So. Central.

FOR SALE—White Electric sewing machine. Used very little, at a bargain, 40 No. Peach.

CUT ROLL SERVICE—To your exact requirements—on wire fence, lawn fence, flower guard, netting, hard, any specification. Estimates without obligation. Investigate before you invest. Pence to stay, the Dixon way. Volney Dixon, "Papa Fence Since 1899," Nat'l. Building North Riverside.

FOR SALE—MISCELLANEOUS SAND, gravel, sediment, teaming, plowing. Phone 912-J.

HAY, wheat, barley, rolled or ground. C. A. DeVos, Phone 523-J-2.

A RAINBOW GARDEN of glads, 100 large No. 1 bulbs, not less than 15 cents. Value \$5 or more for \$2.50. One Jubo Peardy free. F. H. Reim, 922 South Oakdale.

MISCELLANEOUS PALMIST—Truthful advice on business, love, marriage—333 Kennel—Berrydale.

INCOME TAX—Let me prepare your income tax return. Years of experience. Both State and Federal are now due. Fred L. Colvig, 823 S. Central, Phone 734.

MINING PROPERTIES—If you have property to sell or wish to buy. See Geo. S. Barton, 33 N. Grape St.

PURE cleaned, repaired and glazed. Coats refined. Medford Cash and Carry Cleaners, Phone 1700.

I BUY gold and lend money. Cecil Jennings, corner Front and Main.

THOROUGHbred stallion service. Box 139, Spring street.

OLD PEOPLE well cared for; reasonable rates. Convalescent Home, Ashland.

FOR DRUMS, remodeling and alterations. See Gladys Kinn, 105 North Oakdale. Work guaranteed.

DENTISTRY—Dr. I. H. Gove, 235 E. Main.

FOR SALE—AUTOMOBILES WANTED—Cheap model T Ford coupe with fustel, 710 Palm. Call Sunday.

LATE MODEL USED CARS 1932 Ford model B 2-door Sedan. 1930 Ford 2-door Sedan. 1930 Buick Sport Coupe. 1932 Plymouth Sedan. 1932 Chrysler 6 Sport Coupe. 1931 Chrysler 6 Sedan. 1927 Chrysler Coupe. ARMSTRONG MOTORS, INC. 38 N. Riverside.

FINAL CLOSURE—USED CAR BARGAINS! THESE cars must be sold at once—Here's opportunity to make some real buys.

BRAND NEW Graham 6 sedan—brand's run a mile—full equipment. Also a used car prior to 1928. NASH special 6 sedan in fine condition—low mileage—a fine appearing and performing family car. '29 model.

CHEVROLET two-door sedan, 1929 model with complete equipment and Karry Keen trunk—good tires—good finish. A fine performer. ACT AT ONCE—THESE THREE CLOSING BARGAINS ARE WORTH INVESTING IN. CRATER LAKE AUTOMOTIVE CO. 103 So. Riverside. Phone 202.

BUSINESS DIRECTORY Abstracts JACKSON CO. ABSTRACT CO. Abstracts of Title and Title Insurance. The only complete Title System in Jackson County.

MURRAY ABSTRACT CO.—Abstracts of Title. Rooms 3 and 5, No. 32 North Central Ave., Upstairs.

Nursery Stock "PLANT FILBERTS FOR BIG PROFITS"—Fruit trees, shrubs, roses and fern plants. Drive to W. B. Barnhart on Pacific highway, 3 miles south of Medford or Phone 851-R-2 CARLTON NURSERY CO., CARLTON, OREGON.

Job Printing MAIL TRIBUNE JOB DEPARTMENT 425 So. Central. Printing of all kinds; book binding; loose leaf ledgers and blanks; billing systems, duplicating cash sales slips and everything in the printing line. 29-30 N. Grape. Phone 75.

Chimney Sweep. GEORGE EATON—Chimney sweeping and tree topping. 38 No. Front St. Telephone 1192-J.

Expert Window Cleaners. LET GEORGE DO IT—Tel. 1173. House Cleaning, Floor Waxing, Oriental Rug Cleaning Specialty.

Transfer HAWLEY TRANSFER—Expert packing, crating, storage, special livestock moving equipment. Prices right. 819 North Riverside. Phone 1044-X.

SAWS TRANSFER & STORAGE CO. Office 1015 So. Central. Phone 315. Prices right, service guaranteed.

RENTING TRUCKING CO.—Trucks for sale and storage. We haul anything at a reasonable price. 111 No. Fir Street. Phone 332.

Money to Lend WE LEND MONEY ON FURNITURE AND LATE MODEL AUTOS. Three per cent per month on unsecured balance. No other charges. See W. E. Thomas, 45 South Central, ground floor Craterian Theater. State License No. S-137.

Painting and Paperhanging. M. A. BLIES—Painting and paperhanging. Tel. 646—W. 413 S. Grape.

CHECK-UP CHANGES AUTO RACE WINNER LOS ANGELES, Feb. 22—(AP)—W. H. (Stukey) Stubbler, veteran Los Angeles racing pilot today was declared the winner of the 250-mile road race here Sunday. After officials of the American Automobile association made an extensive checkup of the laps run, Al Gordon, originally awarded first, was shunted into second place.

Phone 942. We will haul away your refuse. City Sanitary Service.

DEBATE ON SALES TAX IS HEARD BY CROWD IN ARMORY

(Continued from page one)

fuel; tangible personal property for resale; poultry produce, as sold to the retailer, or such articles as fertilizers, spray and smudge oil.

Works Elsewhere. Mr. Brockway spoke of various sales taxes now in effect throughout the country. He stated that the California tax exempts all sales up to 15 cents, a purchase that amount being there one cent. In Mississippi, where there is a two per cent tax, exemptions go to 20 cents, with 1 cent tax on any article up to 70 cents, two cents above that, etc.

The distribution of the funds derived from the Oregon sales tax was explained by Mr. Brockway, who said that 25 per cent net revenue is distributed to the counties based on the assessed valuation. This amount is turned into the school fund.

As the school census is based on the number of persons in the district between the ages of 4 and 20, whether or not they are in school, the levy in the county is offset to the amount that is derived from the 25 per cent net revenue.

The other 75 per cent is apportioned on a classroom unit basis. A one unit is considered 27 pupils with one teacher, and a two-class room unit is based on enrollment between 28 and 55. The unit apportionment is made through the county school superintendent.

Property Levy Offset. The entire amount brought in by the sales tax is offset in the levy against property, which, after July 1, 1934, is to be distributed each month to the counties and districts.

"The federal government," Mr. Brockway declared, "gains 60 per cent of its revenue from the income tax. The gasoline sales tax is used for highway and road construction, and retirement of highway indebtedness. Inheritance, gift, intangibles and personal refund taxes may be levied, but the balance must come from the property."

According to Mr. Brockway, there is now a 20 mills state levy on county property. There is also an irrevocable school fund, which is apportioned to the districts, amounting to about \$1.11 per pupil.

Pupils Cost \$82 Yearly. "It costs about \$82 a year to educate each pupil, and 68 per cent of that comes from levy on property," the legislator declared. "The credit of the schools is down, and you can't cash a warrant without a discount. This is general in the state."

The primary purpose of adopting the tax is to raise \$9,000,000 for the schools and to relieve property of that amount of tax. In the legislature, he said, public hearings were conducted on various bills that might offer a solution to such a problem. It was considered to levy the state income tax for the purpose of placing the amount in the school fund.

"We would then have to find some-

thing else to tax in order to have revenue to run the state, and that would not solve the problem," Mr. Brockway said. "It was even considered to lower the amount of income tax, but under present conditions that would bring in only \$200,000 in a year, or approximately one-twentieth of the goal, if adopted.

Income Tax Highest. "Oregon has the highest state income tax in the United States, and this year payments will be demanded on much lower salaries. It is estimated that approximately 40,000 more persons will pay income tax in Oregon this year, than last.

"Better make it in the form of a sales tax, for the wage earner or salaried man, for otherwise it would be hard to get."

References were made by Mr. Brockway to industries that would not come to Oregon, just to avoid the income tax here.

Invites Suggestion. Mr. Brockway challenged his opponent to suggest a feasible income tax measure to replace the sales tax. He stated that because of the simplicity and ease of collection, and because it would solve the problem, house bill No. 110 was adopted by the legislative body. Every other measure was explored before, he added.

A brief history of the sales tax was given by Mr. Brockway who said that it was not a new form of taxation, for during the past 15 years many foreign countries have used it as a source of income. Twenty per cent of the gross revenue in France is obtained from a sales tax, 20 per cent in Belgium, and amounts raised in other countries were also listed.

"It has been used here on gasoline for a number of years," he said. "Sixteen states are now using it, because they were in the same condition as Oregon. Some were even saved from bankruptcy by adoption of a sales tax."

Success Shown. Schools in California and Washington have been aided by the adoption of the sales tax, and the schools in Washington have been placed on a cash basis for the first time in 12 years.

Illinois and other states were cited as examples by the speaker, who said that all had been successful. Among the favorable features of the tax, given by him, was the fact that it is a method of obtaining a low tax. There are no exemptions—all contribute. The farmer, who spends \$20 a month for taxable goods, pays a tax of 30 cents a month, or \$3.60 a year.

"The white collar class, from whom we collect little now, includes the school teacher, office men and clerks," the legislator said. "Less than half of them pay, for few are hit by the income tax. Another class we can't touch is federal employees—park, army and postoffice employees."

The affirmative speaker denied repeated charges that big business and Wall street had anything to do with the adoption of the tax. Mr. Brockway was a member of the taxation committee, and declaring he knew the minds of the members, they preferred something besides a sales tax.

A referendum was threatened by lobbyists if the sales tax was mentioned. Best Means Taken, "There were 13 granders in the house and all voted for the bill—I presume they were tools of Wall street. There was no thought in putting over the sales tax other than for the reason it was the last measure that could be taken, and solve the problem."

"Wall street was not represented among the lobbyists. I challenge my

opponent to name one 'big business' that put up a dollar to support a lobbyist to put over the measure." In concluding his 45-minute talk, Mr. Brockway said "I believe in an income tax, and the committee believed in an income tax, but it was its place and there is a limit to what we can do with it. We believed we were doing our earnest duty in finding a solution of the school and economic problem."

Ross Kiffin, master of Jackson County Poultry Grange, introduced Mr. Gill, who presented an hour's argument why he opposed the sales tax. Addressing the largest audience he had ever gone before to discuss the tax, Mr. Gill said he was opposed to such a tax in principle.

"No emergency now, or ever will, come to Oregon making such a tax a necessity," he declared. "It is a national movement—big business and Wall street operating in the Oregon legislature."

Delos Into History. Going further into the history of the sales tax than did Mr. Brockway, Mr. Gill traced such a levy back to "ancient Rome, the downfall of Spain, to China, the Philippine Islands, Mexico, and other countries that have shown very little progress. It is now coming back strongly."

He told of attempts to pass a national sales tax in 1921, following the war. Millions of dollars were spent in the campaign. The national grange, the federal farm bureau and the farm union were opposed to the sales tax, and it was struck out because opposition was so great.

"Big business does not change its tactics when defeated. It immediately began working on a state program. Corporations are taking a lot of money out of the state, and this tax takes the burden off the big fellow, who can afford to pay."

Excerpts from the Congressional Record, and from Robert W. Ruhl's editorial correspondence in the Sunday issue of The Mail Tribune, were read by Mr. Gill.

Maintaining that the representatives of utilities and big business were lobbying at the special session of the legislature, Mr. Gill declared: "I don't know where Brockway was if he didn't see them."

Although declared the fairest of all taxes, the sales tax has been defeated time, and time again, the grange leader said. The law plainly states, he pointed out, that the tax must be passed on to the consumer, and cannot be absorbed by the firm.

In the campaign opposing the sales tax, Mr. Gill said the railroads furnished \$1500 of the \$6000 fund, and that an investment house contributed \$500 and another one \$500. William Hanley, the "corporation farmer" of eastern Oregon, put up \$100.

Afraid of Referendum. After the sales tax voted at the regular session of the legislature was so badly defeated throughout the state, the law making body came back 4 1/2 months later, with a measure "a little different in provision, but the same in principle. They absolutely refused a referendum clause in order that it might go back to the people."

"Why were they afraid to let it go back to the people? Because it constituted disrespect for what the people had voted."

"I never saw the speaker on the platform who didn't apologize for the sales tax," Mr. Gill said.

As a solution to solving the need for school funds, Grange Master Gill suggested a revolving fund of a million dollars, pulled in from funds now in use.

"The tax should be taken where they can get it," he declared, "instead of from those who are looking for the next meal."

Bills were presented in Salem, he said, that would bring \$500,000 from an inheritance tax, and another which would furnish one and a quarter millions of dollars from a luxury tax.

"It seems to me if they were going to tax anything, it should be luxuries, and not necessities," he added.

Although the grange has never favored a two cent gasoline tax, Mr. Gill referred to a one cent tax. He spoke of the Oregon Journal's move to reduce the number of exemptions in the tax plan from 90 per cent, as they stood. "Every day the Oregonian threw cold water on it," he said.

Duplicity Charged. Granger Gill charged that the legislature was more interested in saving the sales tax than the schools. This is a reflection on the schools, as well as on the laborer, the farmer, and the county and school administrations.

Speaking of taxes that had not been paid, Mr. Gill said the people hadn't the money to take out of their pockets that could be used to pay those taxes.

He told of exemptions made that, he said, were left out of the tax plan, such as prize fights, baseball, football, theaters, auto transportation—the same as they left out the publishers."

A measure was passed at the National grange convention, according to Mr. Gill, which suggested that the national government turn over 25 per cent of the income tax returns to the schools, "without any strings."

School Allotment Told. School who said that the superintendent turn over \$400 to the unit with 27 pupils. If there are 20 teachers, and 56 pupils, an additional \$400 is given to the school, but if there are 40 pupils, and only one teacher, there is only \$400 given the district.

"It is just like placing hay in front of a balky horse," Mr. Gill declared, "in order that they will hire another teacher."

"Any district obtaining \$600 from the state elementary school funds, county funds, etc., and is not levying a special tax, can't get more than \$900, including the sales tax. This penalizes the one that has stayed out. "Ninety per cent of the property in Oregon won't save by the adoption of the sales tax—but some will make a nice saving," Mr. Gill charged.

"Penalty for Julius." The tax will handicap the merchants, for it will restrict buying, in Mr. Gill's opinion. Mail order returns, if being formed, he said. He re-

marked about the milk bottles in California next to the cash registers, where the sales tax money was placed, and which bear the sign, "A Penny for Jimmy." In Oregon, Mr. Gill said, the sign will read "A Penny for Julius."

"Copies are assessed at \$3,978,556, and on a four mill basis, they will have \$15,914.22. This will necessitate their spending in retail sales, under the retail tax, a little over a million dollars."

Mr. Gill charged that merchants would "cheat on the customers," through the sales tax. A purchase of 25 cents, demanding payment of a one cent tax, will amount to four per cent tax, while 50 cent purchase makes a two per cent tax.

Mr. Brockway was opposed to this tax," Mr. Gill said. "They want to do legitimate business and if once imposed, the tax will bring a depression of sales."

Stating that nearly all the 16 states that have a sales tax do not have an income tax, Mr. Gill added: "If the people of Oregon are foolish enough to fall for that, they're different than what I think." He then asked the audience: "Did you ever see a temporary tax?"

"The more you study it, the more willing you are to kill the sales tax," Mr. Gill said, in concluding his presentation.

Brockway in Rebuttal. In his 15-minute rebuttal Representative Brockway said that he had no apologies for the sales tax, for he believes that it belongs in the tax system the same as the income tax. He suggested that if a national sales tax is to be adopted, Oregon should be smart enough to "get under the wire first—while getting's good."

"What we have put over, was to relieve the schools, and we did not compromise the schools to put over the sales tax," he said. He reminded his opponent that class legislation cannot be imposed, and that he still maintained that it belongs in the tax system the same as the income tax. He suggested that if a national sales tax is to be adopted, Oregon should be smart enough to "get under the wire first—while getting's good."

"We have solved the problem and made revenue for the schools to keep open," Brockway said.

Courthouse News

(Furnished by the Jackson County Abstract Co. 131 E. Sixth Street)

Real Estate Transfers Big 7 Warehouses, Inc., to A. H. D. V. n 1111—W. D. to east 6 acre lot 3, block K, and lot 15, block J, Rogue River Valley Orchards Co.'s tract.

Ira Patrick et ux to Walter C. Frazer et ux—W. D. to 5 acres in Sec. 21, Twp. 38 S., R. 1 W.

Susan Campbell to Nellie Campbell—W. D. to lot 7, block I, Rogue River.

Leslie R. Taylor et ux to E. Gould—Q. C. D. to land in Sec. 34, Twp. 35 S., R. 1 W.

E. Gould et ux to Leslie R. Taylor et ux—Q. C. D. to land in Sec. 34, Twp. 35 S., R. 1 W.

Antro W. Swingle et ux to F. D. Swingle—Q. C. D. to land in DLC 82, Twp. 38 S., R. 1 W.

John B. Harrell to Mary E. Harrell—W. D. to lot in Ashland.

Ed Pence et ux to James M. Sawyer—W. D. to land in Sec. 36, Twp. 33 S., R. 1 W.

S. W. Hutchinson et ux to James M. Sawyer—Q. C. D. to land in Sec. 36, Twp. 33 S., R. 1 W.

O. V. Myers et ux to John W. Johnson—Q. C. D. to lot 1, block I, Skiskiyou Heights Add. to Medford.

John W. Johnson et ux to City of Medford—W. D. to lot 1, block I, Skiskiyou Heights Add. to Medford.

Scott V. Davis to City of Medford—W. D. to part lot 2, block I, Skiskiyou Heights Add. to Medford.

S. L. Leonard et ux to City of Medford—Q. C. D. to lot 16, block 2, Medford Heights Add.

Albert T. McElvain et ux to Dwight Horton et ux—W. D. to lots 1, 2 and 3, block 4, Carner & Sabin Second Add. to Rogue River.

Willda Buckman et al to Emma Moore Wilson—W. D. to land in Twp. 38 S., R. 1 W.

F. M. Poole et ux to F. E. Wade—W. D. to SE 1/4 of Sec. 3, Twp. 35 S., R. 4 W.

F. E. Wade et ux to J. P. Quinn—W. D. to SE 1/4 of Sec. 3, Twp. 35 S., R. 4 W.