

Researcher Says 6 Per Cent Limitation Weakness of System

F. L. Spangler, who is working with the legislative interim tax committee, told the Jackson county school superintendents' association this week that one of the greatest weaknesses of the school finance system is the 6 per cent limitation.

Spangler pointed out that first class districts have limited tax bases and second and third class districts have no tax base so all districts are required to vote annually the amount of the levy necessary in excess of the 6 per cent limitation.

Tax bases established at the time the constitutional amendment became effective do not take into consideration the increasing costs, increasing enrollments and the effect of inflation, which make the tax bases inadequate, he noted.

Recent Provision

Spangler pointed out that a recent provision makes it possible for taxing units to vote a new tax base, but that such elections can be held only at general or primary elections.

The researcher listed eight disadvantages of the operation of the 6 per cent limitation. They are:

1. School districts must hold annual elections to vote on budgets, and therefore lack fiscal autonomy.

2. School districts are hesitant to vote new tax bases due to the fact that increase in costs and the effects of inflation soon make an established tax base inadequate and a vote of the people will again be required to meet the needs of the district.

Low Voter Percentage

3. School districts face the problem of a low percentage of voters who actually turn out to vote in the school elections. This means that sometimes minorities are able to defeat levies and tie the hands of school districts in meeting their needs, Spangler said.

4. When school districts have to vote each year, they are hampered in making long range plans, and are limited to operational plans on an annual basis.

5. The present limitation is too inflexible.

6. There have been cases when taxing units have encouraged levies beyond actual needs in order to save their tax base.

7. The limitation makes it especially difficult for school districts since they are the one taxing unit that is largely dependent on a property tax.

8. School levies and taxing

procedures under this limitation are most complex and difficult to explain to the public.

Spangler recommended setting a taxing limitation based upon current property values which would take into consideration increased costs, in-

creased enrollments and the effects of inflation. He said that 38 other states now have such provisions.

Assistant County School Superintendent Bruce Hitt discussed school bus drivers' salaries. Information from commercial carriers in the

area on drivers' salaries so districts may work out salary schedules for bus drivers was discussed.

Report of Committee

The association also discussed a report of the legislative interim committee on mental retardation and emotional dis-

turbance. It was noted that the committee recommended provisions be made for state aid for 58 classes for mentally retarded.

School Superintendent Alf B. Mekvold pointed out that 38 such classes are now in operation, two of them in Jack-

son county.

The committee found that between 6,000 and 9,000 children in Oregon are in need of such special classes. The classes are on a permissive basis now, but the committee hopes that eventually they will be required.

SIGN NEW CONTRACT

Miami - UPI - Eastern Air Lines announced Wednesday it has signed a new contract with the air lines stewards and stewardesses association, effective to Jan. 31, 1940.

EX-DIRECTOR DIES

Maplewood, N. J. - UPI - Hugo A. Oswald, 80, former secretary-treasurer and a director of Standard Brands, Inc., died Wednesday.

Coed Wildlife Major in Alaska

Oroville, Calif. - UPI - Dianne Seater, 19, of Oroville, has finally won her five-month battle to enroll as the first and only girl wildlife major at the University of Alaska.

But, University President Ernest N. Patty warned there may be hardships.

In a letter to the coed's mother, Mrs. James E. Seater,

Patty pointed out that field trips in the wildlife management course are different and more rugged than for other courses.

Some trips are overnight, Patty said, and there are no facilities for the distaff side.

Tin has been found in all nine of the Malaya states.

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FEATURING BIG SAVINGS... SHOP EVERY DEPARTMENT... YOU'LL SAVE MORE! PRICES SLASHED!



Save Dollars Now!

TRAIN WEEKEND	PULLMAN
\$8	\$12

Two-toned vinyl covering with tweed fleck motif, contrasting serrated plastic binding. All-wood box. Gleaming acetate linings, removable plastic tray in the train case. Polished nickel locks. 14" train case \$8-21" weekend, \$8-26" pullman, \$12. LUGGAGE - STREET FLOOR



Deep Price Cuts!

NYLON CAR COATS

WOMENS!	GIRLS!
\$10	\$8

Look! This season's popular driving coat... drastically reduced - machine washable 100% Nylon - warmth without weight - quilt lined detachable hood. Many colors... while they last! Womens 8 to 14 - Girls 3 to 14. PENNEY'S SECOND FLOOR



Save Dollars Now!

BOYS WOOL MELTON

5.95 - 7.95

age 4 to 8 age 10 to 18

Repeat of a sellout... warm wool Melton fingertip length jacket with snap front... fully lined with luxury rayon satin, smart knit roll collars and knit cuffs - light grey, blue, or charcoal. BOYS' WEAR - STREET FLOOR



Price Cut Deeply!

100% ORLONS

2.99

While they last... over 300 higher priced sweaters... lofty, rich turbo and knit orlons - at \$2.99... Textured Nylons - \$2.99 - full fashioned orlon Cardigans at just \$3.99 - Beautiful fur blends at just \$5.99 - all finely styled, soft to the touch - sizes 34 to 42. PENNEY'S SECOND FLOOR



Drastic Price Slash!

Thermafoam Insulated

\$12

Remarkable new urethane foam rubber insulated quilt lined jacket in machine washable water repellent poplin... lightweight, non-absorbent, self ventilating, warm, flexible, very durable and wind resistant. A Penney clearance price... 36 to 46. MEN'S WEAR - STREET FLOOR

Hugh Taylor Now Plant Industry Division Chief

Salem - Governor Mark Hatfield today approved the appointment of Hugh Taylor, 62, veteran state department of agriculture employee, as chief of the division of plant industry, on the recommendation of Director Frank McKennon whom he succeeds.

In addition to his long tenure with the department of agriculture, which began for Taylor on July 7, 1934, he has had considerable personal experience in dairy farm and crop management.

A Salem resident since 1941, when he became assistant chief of the division, Taylor had previously served as supervisor of shipping point inspection at Ontario.

Before entering state work, he owned and operated, together with a brother, one of the largest (125 cows) retail dairies in the state. He later owned and managed a 54-acre orchard tract at Weiser, Idaho, which produced an average 50 cars of apples yearly.

On Seed Board
Taylor is an executive board member of the Association of American Seed Control officials, and a Western representative of the organization. He is also a member of the Western Seed Control Officials.

Son of a pioneer Oregon farmer and public servant, Walter K. Taylor - who was mayor of Corvallis for several terms - he attended Oregon State college and served with the U.S. Navy. His mother, 84, is active in Corvallis civic and church circles.

He is a member of the Presbyterian church, Salem; Men's Garden club, Salem; the Masonic lodge, and the American Legion. His son, Ralph Taylor, is a Salem attorney.

"Frank McKennon is recognized throughout the West as one of the top leaders in agriculture and this appointment offers an excellent challenge in which I hope to be a credit to my predecessor and continue with his policies," Taylor said.

Check your savings here!

10 RIB UMBRELLAS

Value plus - perfect rayon acetate umbrellas with full 10 rib steel construction. Novelty plastic handles - 25" size. Only Penney's could bring you this outstanding import buy!

\$1

PENNEY'S STREET FLOOR

Check your savings here!

60 GA. NYLON HOSE

Full fashioned, perfect quality 60-gauge, 15-denier nylon in two leg-flattering shades. Here's your chance to fill out your stocking wardrobe and save, save, save! Sizes 8 1/2 to 11.

2 pr. \$1

PENNEY'S STREET FLOOR

Check your savings here!

WO'S COTTON DUSTERS

Very special buy on women's new cotton dusters in variety of prints and colors, sizes 12 to 20. Hurry for yours.

\$2

PENNEY'S SECOND FLOOR

Check your savings here!

MENS DRESS SHIRTS

Men's fine quality wash 'n' wear white cotton broadcloth dress shirts at a real money saving price. Perfectly tailored, tab collars, convertible cuffs. Broken size range.

2 for \$5

PENNEY'S STREET FLOOR

Check your savings here!

WO'S COAT SWEATERS

Over 100 beautiful 100% orlon full fashioned cardigan coat sweaters plus many smart novelty knit slippers in hi buck orlon and textured nylon. Terrific selection. While they last only \$3.99. Colors galore. Sizes 34 to 42.

3.99

PENNEY'S SECOND FLOOR

Check your savings here!

WOOL KNIT GLOVES

Out they go... 100% wool knit gloves at a terrific saving to you. Assorted novelty patterns and colors. Sizes for both women and girls.

66¢

Pair

PENNEY'S STREET FLOOR

Check your savings here!

MENS LEATHER SLIPPERS

Men! Solid comfort... extra warmth in these much higher priced soft glove leather slippers with warm pile lining - cushion crepe or leather soles - zipper front closure. Save plenty. Sizes 6, 7, 8 and 9 only.

\$4

PENNEY'S STREET FLOOR

Check your savings here!

BOYS COTTON SOCKS

Patterned cottons with nylon reinforcement and elastic tops. A special purchase of a much higher price line. Buy them by the dozens, save more!

4 pr. \$1

PENNEY'S STREET FLOOR



HAND HOOKED RUGS

3-ft. by 5-ft. **4.88**

Save! Fabulous rich clear sharp patterned hand woven import rugs at a remarkable saving - thick, deep pile yarns made of long resilient staple cotton tightly woven to withstand lots of wear and many washings.

Sizes - 2 ft. by 3 ft. \$1.88 - 2 ft. by 4 ft. \$2.88 - 4 ft. by 6 ft. \$8.88 - 6 ft. by 9 ft. \$18.88 and 9 ft. by 12 ft. \$36.88

PENNEY'S STREET FLOOR

CHICKEN FEATHER PILLOWS

100% crushed white chicken feathers - linen finish cotton ticking large 20"x26" size - Plumply filled well made - blue or pink stripe ticking covers.

1.49

PENNEY'S STREET FLOOR

WOMEN'S KNIT PAJAMAS

Assorted styles and colors in popular ski-type pajamas with knit cuffs and anklets. Sizes 34 & 40. Hurry!

2.50

PENNEY'S STREET FLOOR

TERRY GUEST TOWELS

Hurry hurry... Here's terrific January savings from our white goods department... Thick, thirsty terry guest towels... 11 x 18 inches... in beautiful browns, yellows, rose, pink, turquoise, white, green, and blue... Don't miss these January specials!

3 for \$1

PENNEY'S STREET FLOOR

SPECIAL-STAMPED PILLOWCASES

Attractive, easy-to-do designs stamped on extra good quality tubing Hemstitched the edges for crocheting. Few to finish. Beautiful gifts!

2 for \$1

(Art Needlework Street Floor)

TERRY TOWEL REMNANTS

Yes, we have hundreds of terry towel mill end pieces - all sizes and shapes - priced at a terrific saving. Make your own towels, wash cloths, aprons, etc. Makes wonderful dust and cleaning cloths. Cannon quality.

6¢ to 39¢

PENNEY'S STREET FLOOR

WOMEN'S COTTON BLOUSES

Stripes, solid colors and assorted patterns! Smartly tailored... in smooth cotton broadcloth with open collars and 3/4 length roll-up sleeves. Typical of the values you always get at Penney's!

88¢

sizes 32 to 38
PENNEY'S 2ND FLOOR

TODDLERS HIGH SHOES

A clean up price on fine quality soft leather first step shoes - flexible, form fitting, leather soles, cute moccasin toe styling - white only sizes 3 1/2 to 8.

2.77

PENNEY'S STREET FLOOR

MEN'S FINE WOOL SUITS

Hurry only 75 of these higher priced all wool worsted suits left from our big January suit clearance - Come in tomorrow - find your size and you'll find a real bargain.

28.88

PENNEY'S STREET FLOOR

MEN'S ALL WOOL TOPCOATS

All marked down from our regular stock - many sold for dollars more... Don't miss Penney's big January clearance.

\$25

PENNEY'S STREET FLOOR

MEN'S STRETCH SOCKS

Save now on perfect quality stretch socks - They fit easily and so comfortably! Choice of solid colors and fancy patterns. Man, what a buy! Shop early.

2 pr. \$1

sizes: sm, medium, large
PENNEY'S STREET FLOOR

MEN'S WHITE HANDKERCHIEFS

Fabulous January buy on good quality cotton handkerchiefs - That's right! You get 13 for a dollar! They're all-cotton, come packaged for easy buying. White only.

13 for \$1

PENNEY'S STREET FLOOR

BOYS' DOUBLE KNEE JEANS

Extra value! Welded double knee Jeans for extra wear... full cut machine washable blue denim in Big Mac design in 10-ounce denim. Vat-dyed. Sanforized to keep color, resist shrinkage. Triple stitched reinforced at all strain points. Ages 4 to 12.

1.44

PENNEY'S STREET FLOOR

TODDLERS CORDUROY PLAYTOGS

More savings at Penney's... perfect quality fine value washable cotton corduroys with suspender bib top. Crawlouts have snap crotch, 1 1/2-2; smartalls, 2 1/2 to 4.

\$1

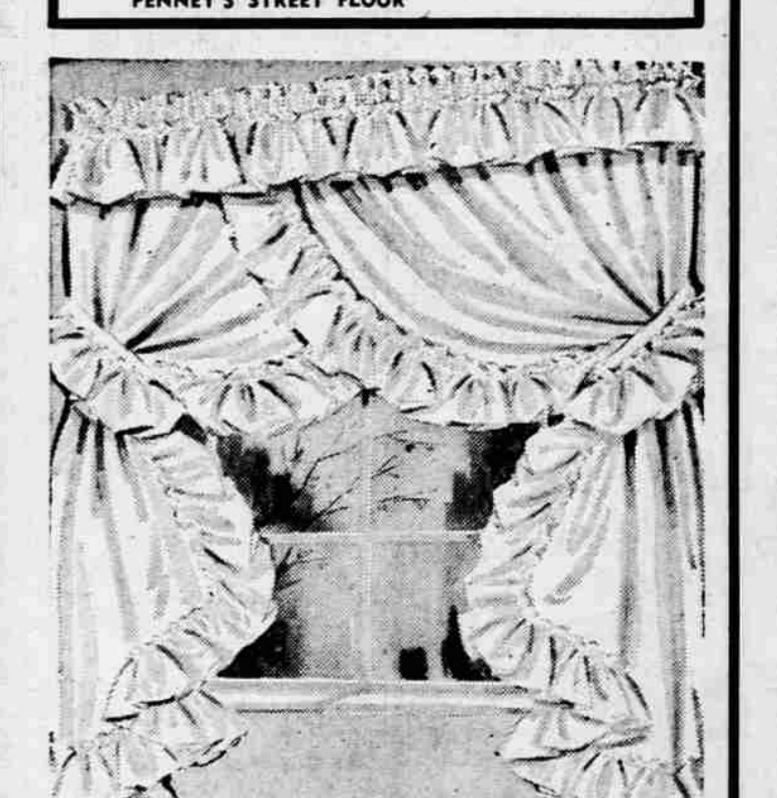
Toddlers... Penney's Second Floor

KITCHEN TERRY TOWELS

Save on - Gay printed kitchen Terries - They're tops in cheerful kitchen towels! Extra absorbent, fringed; with gay print pictures, they're seen in the best kitchens. Big 17"x29" size.

2 for \$1

PENNEY'S STREET FLOOR



DACRON PRISCILLAS

Terrific Close-out Buy!

2 pair \$5

48" by 81" long

... strong against sun, moths, mildew, and very little ironing!! A very "Special Purchase!" makes this unusual buy possible - famous DuPont Dacron that takes sun without wilting, dampness without mildewing... wash with amazing wrinkle resistance, very little ironing necessary - they last for years - deep flounces that drape so beautifully - double width 96 inches by 81 inches - 2 pr. \$10.

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