

We announce the arrival of a fine line of new  
**LADIES' COATS, SUITS, DRESSES and SKIRTS**

Our eastern buyers have secured an exceptionally fine line of these, and we have them priced so as to satisfy all.

- LADIES' COATS in the season's latest styles, materials and colors with a big stock to select from. You will find them from **\$14.75 to \$47.50**
- DRESSES in best silks and woollens **\$9.90 to \$35.00**
- SUITS to suit at **\$22.50 to \$35.00**
- SKIRTS in plain colors or plaids in best silk and woolen materials **\$3.98 to \$9.90**

**J. C. Penney Co.**  
Incorporated  
**197 BUSY STORES**

**TAX COMMISSION TAKES NO ACTION**

Estimated That Requests Of Various Institutions Total \$10,000,000

No action was taken by the state tax commission at a meeting this morning to consider the budgets submitted by the various state institutions, departments and other activities for the purpose of arriving at an amount which should be raised by a special tax levy to be provided for in an initiative bill. All the reports were not in and a total could not be made of all the sums that will be requested, so the commission decided to hold another meeting on August

23, by which time it is expected to have definite figures available as to the amounts requested and the revenues that will be available during the next two years. Governor Withycombe estimated that the requests will approximate 10,000,000, and the available revenues under the present six per cent tax limitation will be about \$7,218,000. He said he favored initiating a bill for a one mill tax levy, which would produce approximately \$1,000,000 a year. He said this sum in addition to the taxes which may be raised by the regular levy will take care of the state's needs and at the same time it would not be too much. The other members of the commission however, declined to fix any amount until they have opportunity to study the budget requests and thus obtain some basis upon which to form a conclusion as to the state's needs. Various requests were pointed out which were considered unnecessary. The tentative budget for the University of Oregon was received by the tax commission today. It provides for expenditures totaling \$998,400 in the next

two years, while its revenues from the millage tax provided for the school will produce only \$587,563 during the coming biennium. This leaves a deficit of \$410,836, which the university asks for in special appropriations. The budget includes \$100,000 for a new armory and \$100,000 for a new woman's building. The statement is made that when, after the close of the war, the need for an armory should end the building could be used for a gymnasium. The request for \$100,000 for a new woman's building is conditioned upon an equal amount being raised by private donations. Already about \$40,000 has been raised in that manner. For general maintenance of the university the budget allows \$170,050, and for salaries \$461,600.

**Court House Notes**

Mary I. Boesch, administratrix of the estate of Arthur C. Boesch, petitioned the county court to sell the west half of section 6, township 10 south, range 10 west in Lincoln county. In her petition she states that she advertised the property and received but one bid, that of W. P. Porter for \$11,000 and that the sum was a fair price for the land.

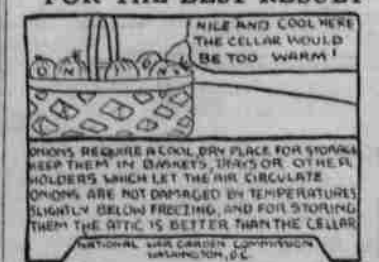
In the matter of the estate of John Hoff, the administrator William Cornejo, made his final report and was discharged from further liability.

Work on the Salem-Silverton road will continue about two weeks longer. By that time it is expected that all the paving will be done to the top of the hill just this side of Pudding river.

Robert J. Paulus, manager of the Salem Fruit Union has received word from the Oregon Agricultural college that the annual apple packing school would be held the week beginning Monday August 20. It is stated that this school is of special value to those having an apple crop to pack this fall. Last year most of the students were women. The school will be conducted in the packing laboratory of the O. A. C. where there is a complete equipment of grading machines, apple sorting tables and gravity carriers. Every lecture will be on the physical handling of the fruit.

**Used Furniture Wanted**  
Highest Cash Prices Paid for Used Furniture  
**E. L. STIFF & SON**  
Phone 941 or 508

**PUT ONIONS IN ATTIC FOR THE BEST RESULT**



Drying as told in the free book, which will be sent to you for a two-cent stamp to pay postage by the National War Garden Commission at Washington, will help you save the garden crop.

**LADIES' FALL HATS**



We are proud of our Millinery Department --proud of the constantly increasing patronage it is enjoying--proud of the beauty and variety of the new models--and proud of the low prices we are in a position to offer discriminating buyers.



**It is an Important Department of our store--**

Our millinery department is one of the principal features of our big store; in fact, it is really a store by itself. It has grown and grown until its stock embraces practically everything that could be desired in millinery--hats of every description from the popular priced creations to the startling and striking new models of a higher price. We also have a complete assortment of millinery supplies for those who wish to trim their own hats or have them designed and trimmed by us.



**Our Millinery Work Rooms--A Bee-Hive of Industry--**

Our workrooms employ only expert milliners and are presided over by an executive of proven ability--insuring our patrons of work that will stand comparison with the product of the fashion centers.

**Equal in Style and Becomingness--Lower in Price--**

Our finished models, our untrimmed shapes, and our millinery supplies are bought direct from the producers--not from jobbers or middlemen--thus enabling us to quote you the lowest possible price.

- CHILDREN'S HATS ..... 98c to \$3.45
- LADIES' HATS ..... \$1.49 to \$6.50

**New Models Here--More Arriving Daily--**

We have already received a very large stock of the very latest and most approved models for Fall and Winter wear--hats for every conceivable occasion --All stylish, novel and New. We invite you to call and inspect them

**GALE & COMPANY**

Court and Commercial Sts. Formerly Chicago Store Our Prices Always the Lowest

**ROSTEIN & GREENBAUM**  
**SOME DRY GOODS BARGAINS**

Black Silk Gloves, pair 45c	25 1-2 inch Silk Dress Mull Pretty Colors Yd 29c	Colored Petticoats, Silk Flounces and Dust Ruffle \$3.00
3 lb. fine white Cotton Batts \$1.00	Nice White P. K. Yard 38c and 32c	Cotton Batts 75c

**R. AND G. CORSETS**

- School Girls' Corsets at .....\$1.25
- Sport Girdles at .....\$1.75
- Double Strength Corsets at .....\$1.75
- Lace Front Corsets at .....\$2.50 and \$2.00

Ladies Gowns Crepe or Muslin at \$1.25, \$1.00 and 75c	Undermuslins Nice White Petticoats Wide Embroidery \$1.45, \$1.25 and \$1.00	Girls Khaki Farmerette Unionalls 4 to 7, \$1.65 8 to 11, \$2.00 12 to 14, \$2.50
Boys Sport Shirts 50c	Men's Sport Shirts 50c	Children's Union Suits 2 to 6 25c

Minerva Yarns, the best there is, get your now, while we have a good assortment. Our government has instructed the makers not to ship any more.

Agents Ladies Home Journal Patterns 10c and 15c

240 and 246 Commercial St.

**Early Crawford PEACHES**

We have a few boxes in now, would suggest ordering today.

- Blue Damsen Plums for Plum Butter, basket ... 25c
- BARTLETT PEARS--Send your order at once. Big outside demand. Per box, for good stuff. .... \$1.50
- CHAMPION PRUNES--Equal to Italians, per bushel. .... \$1.50
- CRAB APPLES--Make your jelly now while they are firm and will Jell.
- DON'T GO Another Day Without

**Gem Blend Coffee**

The best 3 pounds for \$1.00 Coffee in town

**Roth Grocery Co.**

- 25c Peanut Butter ..... 16c
- 15c Rainier Special ..... 10c
- 45c Steel Cut Coffee, best in town 30c
- 10c Jar Rubbers ..... 65c
- 30c Mason Jar Caps ..... 24c
- 1 pint, Mason Jar ..... 74c
- 1 quart Mason Jars ..... 84c
- 1/2-gallon Mason Jars ..... \$1.05

We have a large stock of Umbrellas to close out, get one, almost half price.

It pays to trade at the Farmers Cash Store. No hard times talk heard in our store.

Opposite Court House on High Street