

SAYS ASSESSMENT IS TAX PROBLEM

Grueberg Declares Equitable Valuation on Property Would Solve Situation

SEES CITY REVENUE LOSS

Equitable assessments on real estate would solve the problem raised by the city's need for more revenue and would do away with an apparent need for higher taxes, according to Frederick P. Grueberg, director of the Bureau of Municipal Research.

"I am not convinced, and my belief is shared by others," said Mr. Grueberg, "that all real estate here is bearing its just share of taxation."

"Some properties are assessed at too high a rate, on others the assessment is too low. An equitable revision would equalize the burden and, I believe, would add to the city's revenue."

Mr. Grueberg said he believed municipal taxation should be levied on real property alone. Resorting to other methods, he said, would be merely an expedient and would solve no social problem.

"It reminds me of a story told of an old English monarch," Mr. Grueberg continued. "He conceived the idea of taxing all the windows in his kingdom. The plan worked well the first year, but in the next the people began building houses without windows."

Wharton Barker, who has written extensively on national, state and municipal tax problems, said he believed municipal taxes should be laid on real property alone.

Mr. Barker raised the point that while taxation should be on real estate alone, it should be applied equally to all real estate. Churches and church property he declared, should not be exempted.

Both Mr. Grueberg and Mr. Barker commented on the proposal made by the late Rudolph Blankenhorn, when Mayor, that city taxes should be levied on personal property, including furniture. Both insisted that the former Mayor's plan was not feasible.

Holy Name Parade Tomorrow Parades of branches of the Holy Name Society, postponed last Sunday on account of the rain, will be held tomorrow if weather permits.

Arrangements for tomorrow's demonstration will be the same as for last Sunday's processions and big turnouts are expected.

RELIGIOUS NOTICES Baptist. THE TEMPLE. Broad and Berks sts. (1000 N.). 3000 seats.

RUSSELL H. CONWELL, Pastor. William Dyer McCurdy, Associate Pastor. Frederick H. Blake, Organist. FREDERICK H. WELSH, Organist.

THE OLD MERION MEETING HOUSE, situated on Montrose street, will be open for service every first-day (Sunday) morning at 11 o'clock. It was built 1852. Here William Penn worshipped. One of the oldest, most historical church edifices in this country. Cordial invitation extended to visitors.

ARCH ST. CHURCH, 15th and Arch. Every autumn Dr. Macarty preaches a sermon, the purpose of which is to press home the importance of decision in the high things of the soul, dealing with some of those things which if not done at once before this winter, may never be done. His text tonight will be "Come Before Winter." At 10:45 he will preach on "The Judgment of the Living."

METHODIST PRESBYTERIAN CHURCH Broad and Diamond sts. Rev. WILLIAM McCORMICK, Pastor. 10:30 a. m.—Morning Worship. Subject of sermon, "A CHILD OF THE COVENANT." 7:45 p. m.—Sabbath School. Classes for all ages. 8:45 p. m.—Young People's Soc. of C. E. 7:45 p. m.—Singing and Sermon. Subject, "A SURE CURE FOR WORRY." Everybody welcome.

SECOND PRESBYTERIAN CHURCH 21st and Walnut sts. Rev. ALEXANDER MACCOLL, D. D., Minister. The Morning Service at eleven o'clock will be conducted by Dr. MacColl and the Rev. ROBERT P. FITCH, D. D., of Haverhill, Mass. In the evening at eight o'clock Dr. MacColl will preach "A LAYMAN'S SERMON THEME." In a lumber camp in the Northwest the missionary invited some of the men to attend church the next Sunday. A group of them agreed to come. If they did not choose the subject of the sermon. When the missionary asked, they announced that they would attend church the next Sunday. Dr. MacColl will preach upon this subject at the evening service. He believes that the layman and the laywoman are not the only people who are saving this in substance. A good many church members are saying it. He is saying it in language which lacks the lumberman's technique.

Musical Service at 7:40 p. m. by the church choir, under the direction of N. Tenor solo, "If With All Your Heart." Anthem, "O, Gladness Light." Pastorale, "Praise the Name of the Lord." Te Deum, "Hail, Glorious Light." Martin Luther hymn, "Save Thy People, Williams." Sunday School at ten o'clock. Visitors welcome at all services. On Monday evening, October 20, at eight o'clock, Dr. Fitch will give an illustrated lecture on a trip "To the Tibetan Borderland," in the Parish House of the church.

WANAMAKER'S DOWN STAIRS STORE Is a Bright and Cheery Place Filled With Good Merchandise at Lower Prices

Just 25 Women's Camels' Hair Polo Coats, Special at \$59.50

A little special lot of fine polo coats—the most fashionable coats of the Autumn season. They are soft and delightful to wear, very light in weight, yet amazingly warm and snug. Young women who dress well have unanimously adopted them as the smart coat for motoring and all outdoor sporting events.

These are in the natural tan shade, belted all around with an inverted box pleat down the back and patch pockets at the sides. The sleeves and yoke are lined with the best peau de cygne.

Table Damask at \$1.35 a Yard Yards and yards of snowy, linen-finished cotton damask are waiting for deft fingers to make them into tablecloths and napkins. The damask is of fully bleached cotton, in several attractive floral designs, 70 inches wide, at \$1.35 a yard.

Napkins to Serve You! 18c and 20c Each Ready to be spread over your lap or tucked beneath boy's chin, these napkins of cotton damask are hemmed all around. They will be especially nice for breakfast use, 18c and 20c each.

Women's Silk Umbrellas at \$5 The reign of black as the king of silk umbrellas is disputed, for there are attractive umbrellas in dark shades of blue, green and purple, as well as the conventional black. The silk is of excellent quality and the umbrellas are well made, with plain handles or handles trimmed with bakelite. Some have bakelite rings to match the silk.

For Baby's Crib Warm little white blankets of wool and cotton are \$3 to \$5. Crochet spreads in crib size are \$1 to \$2; dimity spreads are \$1.50; Marseilles spreads, \$2.50 and \$3.

Five Kinds of Black Kidskin Shoes for Women—\$7.25 a Pair They are fashionably narrow, medium or wide toe shapes with medium or low broad heels. And they may be had in button or lace style, all with welted soles and all very trim and smart.

Pile On the Covers—Winter's On the Wind Nights are sharp and will be sharper still with the coming of November. And what a cry will go up in the household if the covers run short on the first really cold night!

Gray Blankets Start at \$3.50 They are of cotton and are full size for double beds. Others at \$5, \$6 and \$7. Plaids are \$5. Wool-mixed gray blankets for double beds are \$8.50 and \$10. Gray plaids, wool-mixed, are \$8.50 and \$10.

White Blankets Single-bed size wool-mixed white blankets are \$6.50 to \$15. Double-bed size blankets are \$8.50 to \$20. Fine white blankets that have wool filling have been cut apart and bound with satin to match the pink or blue border; they measure 72x84 inches and are \$30 a pair.

Scotch Plaid Blankets, \$15 These are 90% wool, measure 68x80 inches, and are bound with red satin—ever so warm and cheery looking. All-wool plaid blankets, 72x84 inches, are \$25. Wool-mixed plaid blankets, in pink or blue, are \$12.50 and \$15.

Warm Quilts \$3.50 Winter-weight cotton-filled quilts are covered on both sides with figured cotton material in pink or blue. Other good cotton-filled quilts at \$2.50 to \$5; with plain borders, \$5 to \$8.

Filled With Wool there are all sorts of warm comfortable. Some have a little cotton mixed in the carding. With plain color borders these are \$6.50 to \$13.50. Covered with silk mull they are \$10 and \$15. With pink, rose or blue silk covers they are \$25. Finer quilts, soft and warm, with silk covers, \$30 and \$40.

Fresh Bedspreads Begin as Low as \$2 which is for a crochet spread with hemmed ends, single-bed size. Double-bed size is \$3 and \$3.50. With cut corners, \$3 to \$4. Hemmed Marseilles Spreads, for single beds are \$3.50 to \$5; double beds, \$6.50 to \$10. With cut corners they start at \$4 for single beds and at \$7 for double. Marseilles sets for single beds are \$7 and \$9; for double beds, \$10.

Dimity Spreads in Four Sizes 62x90 inches, \$2.50. 80x90 inches, \$3. 72x90 inches, \$2.75. 90x99 inches, \$3.50. Pillow Cases 40c and 45c Smoothly woven white cases, in 42x36 and 46x36 inch sizes. Sheets \$2 These are 81x90 inches, firmly woven and fully bleached.



The Newest Hats

reflect the loveliness of Autumn merging into Winter. Ostrich the color of frost-touched leaves; russet, flame, crimson and gold-brown; chenille flowers, bindings and trimmings of leather, ostrich in bright king's blue, a twist of ribbon and quaint ornaments—one cannot help but be interested in these Winter hats.

A swirl of hatter's plush sometimes forms a turban. A combination of duvetyne and velvet, in another mood, makes a graceful hat that is generous of proportion and sweeping of line. These are but two of many interesting models in all the fashionable shades of brown, taupe and blue as well as black. Prices begin at \$9.75.

Waists Reduced to \$2.75 All Were Regularly More and Some Are Half Price

Voile, Batiste, Dainty Linen, Madras Poplin. Such are the materials and they are prettily made in scores of ways. Some are strictly tailored, others are tucked and some are quite lacy.

Every one has been taken from our regular stock; some are slightly mussed, others in broken sizes, but every size is in the lot. Add on every waist there is a substantial saving.

Late Autumn Brings Out Beautiful Separate Skirts

Fine, unusual materials are pressed into service and the result is charming skirts with a "different" air. Five delightful styles are here.

—There is an accordion-pleated tan-and-green velour check, \$12.50. —A navy blue serge embroidered with silk in a plaid effect; also accordion pleated, \$16.50. —Fine navy blue serge, accordion pleated, has bands of plaid velour inset at the bottom, \$22.50. —A charmingly blended plaid flannel-finish serge has effective trimming of brushed wool, \$22.50. —A handsome self-plaid velvet made on a yoke of shimmering satin in navy blue is \$25.

1000 Yards of Taffeta \$1.50 a Yard Regularly a Third More

It is a good, lustrous quality, 35 inches wide, in Bisquit, Taupe, Tan, Brown, Gray Copenhagen blue, Mint, Lavender and 2 shades of dark blue.

Other Seasonable Silks and Velvets Beautiful striped satins and plaid silk serges most suitable for skirts, linings and kiddies' frocks are \$3 a yard, 36 inches wide. Lovely printed Georgettes in many combinations, both light and dark colorings, are \$3.75 a yard, 38 inches wide. Good quality plain Georgette crepe in plenty of black and white and street and evening shades, \$2.25 a yard, 38 inches wide.

Practical Frocks of Navy Serge and Tricotine \$16.50 to \$25

No need to tell any woman that at least one dress of this serviceable, practical type is an essential part of the well-balanced wardrobe. Women who go out every day and business women should own several. There is nothing that takes the place of such dresses for comfort and trim smartness.

Tricotine Dresses, \$16.50, \$19.50 and \$22.50. Two of these are sketched, one showing braid trimming, the other an embroidered design done in silk braid on bodice and skirt. Most of the tricotines are straightline dresses with silk-cord girdles. All are of excellent quality. Serge Dresses, \$16.50, \$22.50, \$23.50 and \$25. Here are smart things with leather belts, with satin vests, bands of colored beads or many rows of braid for trimming. Among these are some sample dresses with a sprinkling of browns that are most original and interesting. The frock with the accordion-pleated skirt is one of these at \$23.50.

A Sound and Logical Reason

for a man to come to the Gallery Store for Men is the high quality, the warmth and the to ulsterette. Particularly good are the Good All Wool Overcoats at \$25 to \$40 that he will find there. These coats are in all the season's best styles, from Chesterfield to ulsterette. Particularly good are the Special All Wool Overcoats at \$36.50

These are \$5 to \$7.50 lower in price than such qualities are usually marked. They are thick and warm and are made with belted backs, half belts or without belts. For very slim youngsters there are some waistline coats in sizes 32 to 36, cut to fit snugly, as young men like them. Also fittings in all regular sizes up to 42.

Women's Duplex Fabric Gloves—That Fit Like Leather Gloves Often the objection to fabric gloves is that they do not fit so well, but in this case they have all the good making and fit of leather gloves, and are serviceable and easily freshened as well.

2-clasp gloves in white with chamois-color lining or in gray, brown and pongee, with spearpoint stitched backs, are \$1.25 a pair. Strap wrist gloves (with a 4-inch cuff) have spearpoint stitched backs and are \$1.50 a pair. In white, gray, pongee and brown.

Strap wrist (with a 5-inch cuff) in white and mode shades, with chamois-color lining are \$1.75 a pair. 3-button length gloves in mode and white, with spearpoint stitched backs, are \$2 a pair. These are the most desirable length for the new short sleeves.

Laces Are Having a Vogue this season and these good imitations of filet and Point Venise are among the prettiest for trimmings for the collars of dark frocks. Dainty patterns in 1 to 1 1/4-inch widths are 18c to \$2.55 a yard.

Terry Cloth Kimonos at \$3.50 Warm and attractive kimonos of plain white terry cloth or white with colored figures are bound all around the neck, down the front and about the sleeves with rose, pink, white, light blue or Copenhagen Japanese crepe, with belts to match.

Half-Linen Toweling at 30c a Yard Half-linen kitchen crash toweling, 17 inches wide, plain or with blue borders, is of an excellent absorbent quality. Toweling at 19c and 25c a Yard Linen-finished cotton crash toweling, with blue borders, is 16 1/2 inches wide.

Three Special Groups of Women's Suits At \$29.50 An attractive model of wool velour in taupe, brown and Pekin blue. The coat shows a smart novel effect and is lined with peau de cygne. At \$32.50 A suit of silvertone in blue and reindeer has a coat with stitched straps and lion buttons for adornments, and is lined with silk. At \$25 A smartly tailored suit of navy blue or black cheviot. The coat is belted, adorned with bone buttons and nicely lined. Sizes 37 to 47.

Black Dinner Gowns, in Sizes 40 to 42 A little group of handsome black dresses of silk net or black lace combined with charmeuse and glittering with black sequins. Women in their middle years will find these most becoming. \$75, \$78.50 and \$85.

Afternoon Dresses of Velveteen These pretty frocks are in walnut, navy and Burgundy, made in simple ways that are charming for afternoon. Some show straight lines, some are piped with satin and others are trimmed with black silk braid. \$35.50.

Old Low Prices on Splendid Rugs for Every Room in the House The way that people are buying these rugs proves that they appreciate value. Prices could be marked 10% to 40% higher and yet barely be up to the market prices of these rugs today. The rugs were contracted for long ago and we shall continue to sell them at an honest low profit on the purchasing price—as long as the stock holds out. That is the Wanamaker way, upstairs or down—the standards are the same.

Seamless Tapestry Brussels Rugs 9x12 feet, \$27.50 and \$29.50. Heavy Seamless Velvet Rugs 8.3x10.6 feet, \$14.50, 9x12 feet, \$17.50. Scotch Art Rugs—A New Assortment Good-looking, reversible, durable rugs are these in color tones and designs that are mostly for bedrooms, but some of the darker rugs will be fine for living rooms, halls and dining rooms. Special sizes will be made to order at only slightly higher prices.

Art Rugs of Wool and Fiber in Artistic Patterns Shades of brown, blue and green. All are heavy quality. 6x9 feet, \$15. 8.3x10.6 feet, \$24. 9x12 feet, \$27. Wool-and-Fiber Rugs in Almost Endless Variety 6x9 feet, \$6.75 to \$11.50. 7.6x9 feet, \$13.75. 8.3x10.6 feet, \$14 to \$17. 9x10.6 feet, \$9.25. 9x12 feet, \$9.75 to \$18. 12x12 feet, \$14.50. 12x18.6 feet, \$16.50.

400 Gingham Rag Rugs 24x36 inches, 75c. 25x50 inches, \$1.25. 30x60 inches, \$1.85. 300 Colonial Rag Rugs 25x50 inches, \$1. 30x60 inches, \$1.25. The rugs in these two groups are priced below the mill prices to dealers who buy large quantities. That is worth thinking about.



835 825 829.50

Lovely Dancing Frocks and Dinner Gowns 1/3 to 1/2 Underprice

Dancing Frocks, \$23.50 to \$35 Delightful, fluffy frocks of silk tulle, gleaming soiree silk and plain or flowered taffets. The colorings are a rainbow of maize, light blue, pink, peach, American Beauty and black. Some are glittering with silver, some are embroidered with beads and a great many have fringes of ostrich or ostrich used in swirls. A charming frock that is sketched has a gathered overskirt with wee ostrich tips catching up the hem.

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