

MANDATORY TAXES MUST BE FIRST IN DECIDING BUDGETS

Salem, July 5.—Mandatory taxes must be given preference over discretionary taxes in compiling tax budgets, according to an opinion written by Justice Johns and handed down by the Oregon supreme court Tuesday in the case of school district No. 24 of Marion county, against W. M. Smith, county school superintendent of Marion county.

The case was an original proceeding in mandamus to compel Smith to apportion to the school district an amount equal to \$10 per capita for each child of school age within the district, as provided under the law of 1919. Inasmuch as no fund was available for this apportionment, the school levy having been included in a \$15,000 excess levy which was held invalid by the Marion county circuit court, the mandamus proceeding was dismissed by the supreme court.

The opinion of Justice Johns, however, places responsibility for this condition, whereby the school districts of Marion county are deprived of their full authorized school fund, upon the county court for failure to give the school fund preference over discretionary levies and upon the school district for failure to note this oversight in time to compel compliance with this principle.

LAW IS MANDATORY
"Where the legislature has specifically required the levy of any tax by the county court for a definite purpose the law is mandatory and such tax must be levied," Justice Johns holds.

"However, when the county court is authorized, but not directed, to raise a tax for a given purpose, such levy is discretionary. The 6 per cent limitation must be respected and enforced and when the legislature has directed the levy of a special tax all taxes of that class should first be levied and included within the constitutional limitation. The levy of any discretionary tax within the limitation specified, by any board or county court, should be postponed until all mandatory taxes have been levied in full. That is to say, the right of any county court to levy and collect a discretionary tax is subject and inferior to the power of the legislature to direct the levy and collection of a mandatory tax.

"As stated, the levy of the \$10 per

capita tax was mandatory. An examination of the different statutes under which the county court acted in making its primary levy shows that in many instances the items were not mandatory, but only discretionary. For this reason such levies should have been postponed until the \$10 per capita school tax was levied in full.

Referring to other items in the Marion county tax budget, including one item of \$21,300 for improvement, maintenance and construction of roads, bridges, ferries, etc., Justice Johns continues:

SCHOOLS HELD FIRST
"Although the legislature has empowered the county court to make a levy for such purposes, it has never directed it to do so, but has simply vested such discretionary power in the county court. Whatever may be said in favor of good roads, it was never the purpose or intent of the legislature that county roads should be constructed and maintained at the expense of the public schools."

Inasmuch as the tax has already been largely collected and apportioned among the various funds for which levied, the readjustment of the budget in order to solve the problem for the Marion county school districts is regarded as a difficult one. It is intimated, however, that a suit in equity may be instituted in an effort to compel the diversion of funds from discretionary levies to the school fund as a mandatory levy.

Six Hold Up Auto Party, but Second Attempt Failure

Yakima, Wash., July 5.—Six highwaymen accomplished one holdup and failed in a second at the crossing of the highway under the O-W. R. & N. tracks near Union Gap, south of this city. The first car contained William Crabb, Junius Farren, Edna and Ethel Lewis, all of Tappan, returning from the holiday celebration in this city. Several shots were fired. The robbers took \$11 in cash and four drove off in the car. The automobile was recovered several hours later at Tappan, unharmed. The other two tried to stop a second car but the driver opened the throttle and escaped, though pistol shots were fired after him.

Marriage Licenses
Oregon City, July 5.—Licenses to wed were taken out Wednesday by Dorothy F. Spidell of Milwaukee and Tedford Tripp of Milwaukee, route 1; Kathryn E. Sinnott of Oregon City and Carl H. Johnson of Portland; Edith Marie Newton of Oregon City and Oliver Ferguson of Portland.

BASIN INSPECTION PARTLY COMPLETED

Spokane, July 5.—The personnel of the party of Pacific Northwest publishers and editors, who are to tour the Columbia basin irrigation district and the Yakima valley, has been completed.

It includes: Governor Louis F. Hart of Washington, W. H. Cowles, publisher Spokane Spokesman-Review; L. D. Anderson, editor Spokane Press; Charles A. Anderson, Spokane Spokesman-Review; George W. Dodge, managing editor Spokane Spokesman-Review; Thomas Chronicle; E. J. Crosby, Spokane Chronicle; Fred Bell, editor Portland News; Marshall N. Dana, Oregon Journal; R. G. Callvert, Portland Oregonian; Frank M. Dallen, Seattle Post-Intelligencer; C. D. Stratton, Seattle Times; Harry F. Higgins, editor Tacoma Ledger; George N. Lamphere, publisher Moscow Star-Mirror; W. W. Robertson, editor Yakima Republic; R. G. Smith, Walla Walla Bulletin; G. R. Scott, Coeur d'Alene Press; Rufus Wood, publisher Wenatchee World; Lee Smith, Newspaper Enterprise association, Seattle; E. V. Wilcox, Country Gentleman; W. L. Bolles, Chamber of Commerce; Senator E. T. Cogan, Spokane; Fred A. Adams, Guy T. Finley, Arthur D. Jones, A. J. Turner, Columbia Basin Survey commission; C. S. Costello, Asahel Curtis, Christ Thomas, E. H. Thomas, Seattle; N. W. Durham, James A. Ford, W. S. Gilbert, W. P. Romans, J. Stanley Webster, E. L. Laid, Joseph Jacobs, Spokane Chamber of Commerce; Congressman J. W. Summers, J. W. Tuller, Othello Commercial club; Fred L. Wolf, Newport, Wash.

The tour, which begins Thursday morning and ends Saturday, includes visits to Newport, Quincy, Ephrata, Soap Lake, Othello, Pasco, Cunningham, Prosser and Yakima and points where the proposed Columbia basin project can be viewed to the best advantage.

Squandered Money, Charge
Vancouver, Wash., July 5.—Alleging that he squandered his money for drink, Anna M. Martin asks for divorce from John C. Martin.

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Best Funeral Services
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W. C. GARBE, Inc. Broadway and Burnside

SALE POSITIVELY CLOSING SATURDAY NIGHT AT 9 P. M.

HURRY! HURRY!

THE GREAT MONEY SAVING AUTOMOBILE SALE IS ON! AT UNBELIEVABLE PRICES

\$25,000 STOCK OF USED TOURING CARS, ROADSTERS, LIGHT DELIVERIES AND TRUCKS of W. C. GARBE, INC., CONSISTING OF "STUDEBAKERS," "BUICKS," "HUPMOBILE," "BRISCOE," "MAXWELL," "OVERLAND," "PACKARD," "SAXON," "CHEVROLET," "FORDS," "DODGES"—ALL INCLUDED AT THE MOST DAZZLING PRICES SHOWN

\$490 Secures a Maxwell

One-third to one-half cash will make you the owner of this car. Completely overhauled and ready to drive away. The finish of this car is a little off, but otherwise it is a wonderful car at a still more wonderful price. You have eight months to pay.

\$300 Secures a Buick

Just think of it—A Buick Light Six. Yes, and on terms—pay as low as \$200 cash and the balance in eight or less payments. This car goes on sale tomorrow morning at 3 o'clock. First come first served.

\$300 Secures a Chevrolet

This is a Model 490 Chevrolet—Ready to drive away—engine tuned up—working parts greased and oiled—body in excellent condition—easy operating, smooth riding, powerful—economical car at a price beyond comparison and on terms to suit the buyer.

\$450 First Payment on a Studebaker 6

This is a 6-cylinder 7-passenger Studebaker; new paint, good tires, completely rebuilt from stem to stern; powerful silent motor, easy riding; an unbeatable car at an unbeatable price. Pay balance in eight months.

The Reason for This Sale, Its Object and Purpose

is to convert every used car and used truck in our possession into immediate cash or contracts. This will necessitate radical departure from usual merchandising methods. This means price alterations in automobiles that are recognized from one end of the civilized world to the other as the finest that money and brains can produce. This means terms so liberal that the very heart of the automobile business will be staggered. We are determined to close out this stock at once, and the most extraordinary prices and the most unbelievable terms ever offered in the entire history of the business will prevail here during the next three days. Cash, Liberty Bonds or any terms within reason will make anyone the owner of a car immediately. The prices are set at a level beyond comprehension. The terms are up to each and every individual. Own a car. You will never have another chance like this.

\$400 Secures a Hupmobile

Overhauled and as perfect as expert mechanics and money can make it. This car has been used very little and as it stands on our floors it is a remarkable value. Pay down whatever you can spare; pay balance monthly.

A SMALL CASH PAYMENT AND BALANCE MONTHLY BUYS ANY CAR IN THE ENTIRE STOCK—TOMORROW MORNING IS THE TIME—THE PLACE IS W. C. GARBE, BROADWAY AND BURNSIDE—LIBERTY BONDS TAKEN. LIBERAL ALLOWANCE FOR USED CARS.

Some Excellent Bargains in Light Deliveries and Trucks

1 Ton Panhard
A good sturdy truck and brand new. This is an exceptional purchase for someone and a snap at.
The Price, \$1400

1 Ton Maxwell
Here is a good light truck and can be bought at a saving of over \$600.
\$400 Down Will Handle

2 Ton Atterbury
Another good buy for a man looking for a truck that can do any kind of work.
\$2600—\$1000 Down

3-4 Ton Overland
Panel body, motor good, tires good, and ready to run. An excellent value.
\$500—Pay Down \$200

\$250 Down on a Studebaker 4 Cyl.

Then pay the balance in eight equal payments. But the big thing is not the price or terms but the car—come here and look this car over—you will buy it on the spot. This is a value extraordinary.

Chalmers \$400 Down

Divide the balance into monthly payments to suit your convenience. This is one of the most exceptional values of the entire stock—a classy, easy-riding, smooth operating car that looks and acts and practically is new—has only been run a very little.

Maxwell Roadster, \$225 First Payment

Balance to suit in eight months. It has not been run enough to take the stiffness out of the engine. A bargain beyond comparison—on a basis that places it within the reach of every buyer. Come and see this car. To see it is to own it.

\$200 Buys a Studebaker

This Studebaker has been used but is in fine running and mechanical condition and ready to take the road right now—oiled, greased and running like a top. A fine car—at an unprecedented price and on terms to suit. You couldn't spend \$200 any better.

3 TON PACKARD TRUCK

This would make a fine truck for logging or hauling cordwood or any other job that needs a truck with 3 ton capacity and plenty of power to pull the load.
\$2150—\$850 DOWN

\$325 Secures a Saxon 6

Completely overhauled—newly painted—good tires—power—pep—class. Price—terms—everything that you could possibly ask and then some will be found in this car. Eight months' time on the balance.

This sale starts this morning and will close without notice as soon as the bulk of the stock is sold—over thirty-five cars to choose from—every car exactly as represented and some far better.

OPEN EVERY NIGHT DURING THE SHOW AND SALE

W. C. GARBE, Inc.,
BROADWAY AND BURNSIDE PORTLAND

These illustrations are not actual pictures of the cars on sale. Be on hand in the morning and get first choice of the entire stock.

Note These Exceptional Prices for July

VACUUM CUP CORD TIRES	VACUUM CUP CORD TIRES	Pennsylvania AUTO TUBE
32 x 4 \$54.45	30 x 3 \$18.45	30 x 3 \$3.00
33 x 4 56.00	30 x 3½ 23.70	30 x 3½ 3.50
34 x 4½ 64.65	32 x 4 37.95	33 x 4 5.50
35 x 5 80.35	33 x 4 40.05	34 x 4½ 7.00

Other Sizes at Proportionate Figures

Vacuum Cup Cord and Fabric Tires and "Ton Tested" Tubes are the first-choice equipment of users everywhere who appreciate unusual value.

Backed by a solid reputation for highest quality and made in a most modern plant by well-paid, skilled, contented workers.

Marketed under a zone selling system which distributes an ever-growing volume with the greatest efficiency and merchandising economy and justifies standardized net prices, uniform throughout the United States, comparable with those of ordinary makes. Ask your dealer to prove this.

Adjustment basis—per warranty tag attached to each casing:
Vacuum Cup Fabric Tires, 5,000 Miles
Vacuum Cup Cord Tires, 5,000 Miles
Channel Tread Cord Tires, 5,000 Miles

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