

TWO TAX LEVIES ARE FOUND NECESSARY BY MARION COUNTY COURT

Annual Levy Made and Filed Yesterday—Acts of Last Legislature Cause Officials to Make Special Assessment of Many Thousands in Excess of Constitutional Limitations and Litigation Invited to Test Legality in Court

Because of special tax burdens placed by the legislature of 1919 upon the taxpayers of counties, without provision that the several funds involved might be raised in excess of the 6 per cent tax limitation amendment to the constitution of the state, the Marion county court yesterday found it necessary to make two tax levies. One is the regular 1920 levy which will total approximately \$1,250,000 and which is the full 6 per cent in excess of the levy for 1919 allowed by the constitutional limitation. The additional special levy is for the sum of \$48,623.28, necessary to meet the demands of laws passed by the last legislature.

The county budget for 1920 was formally adopted by the court yesterday and the annual levy made, members of the court remaining at the court house until a late hour last night to complete the job. The session was open to any taxpayers who wished to protest any part of the budget, an opportunity given each year, but no protests were entered. Two requests were made for additional funds for maintenance of fire wardens, but this could not be allowed.

Whether the special levy is legal is a serious question. The county court does not claim that it is legal, and District Attorney Max Gehlar has been authorized to invite litigation from any taxpayer who wishes to carry the question into the supreme court as a test case. Pending settlement of the question taxpayers may or may not pay their share of the special levy.

Question Is State-wide

Over against the doubt as to legality of the court's action are the acts of the legislature making incumbent upon the county court to raise the required funds. The question is one that may affect any county in the state. Other counties may have gotten around the difficulty by deducting from the regular county funds to build up the special fund. The Marion county court has taken the stand, however, that this is illegal, and that if 10 cents can be deducted legally from one of the regular funds, then the whole amount can be taken and that fund destroyed. This might, for example, be the circuit court fund, and argument is made that if the county court has a right to rob the circuit court of any of its maintenance fund, it has a right to take all the fund and put the circuit court out of existence. The county court holds that every regular fund is entitled to its full allowance up to the 6 per cent limitation.

The special levy of \$48,623.28 has been made necessary by the following requirements of the legislature which affect Marion county as shown by the following figures:

All Deficits Shown

Legislative acts require of Marion county a levy of \$131,610 for school purposes. The 6 per cent limitation allows only \$106,139.92. Hence the deficit is \$25,470.08.

Legislative acts require for Marion county a levy of \$36,207 under the high school tuition fund law. The 6 per cent limitation allows only \$17,468.86. The deficit is \$18,738.14.

A legislative act requires of Marion county \$10,000 for the Silverton army. There is no fund from which any of this may be drawn, so it is all in excess of the 6 per cent limitation and all deficit.

A legislative act requires in Marion county a levy of \$352 to make up deficits in two school districts. There is no fund from which it may be drawn. It is all in excess of the 6 per cent limitation and all deficit.

This brings the total deficit above the 6 per cent limitation the \$48,623.28 of the special levy decided upon yesterday.

Disbursements Now Legal

The county officials point out that they could have protested the legality of the legislative acts requiring these levies, but in that event, objections would come from interested beneficiaries by them. In event a question is taken to court it will be in the form of an injunction proceeding and doubtless will make defendants all county officials to have the spending of any of the money in the case. The county court order is to be announced immediately, and any county official disobeying any of the funds will be the right to begin disbursement as soon as the order is made public. This makes it appear that an injunction suit will be instituted at once. Relative to collecting the special levy the authorities point out that once a taxpayer has paid his share of the tax there is no legal way in which he can recover it.

School Expense Increases

Relative to schools explanation is made that the per capita allowance for school districts, which was raised from \$8 to \$10 by the last legislature, has increased 25 per cent in addition to the natural increase in the number of school children. The high school tuition fund has increased \$30,000 in addition to deficit of several thousands of dollars. Relative to the increase in the number of school children members of

OREGON AND HARVARD, West and east, will clash in a football game at the Tournament of Roses at Pasadena today in a contest which promises to outshine all former inter-sectional gridiron battles. Both teams are fit and both are confident. Salem will watch the progress of the game, play by play, at the armory through arrangement made by a group of Salem students of University of Oregon. The game will be called at 2:30. In the photographs the Harvard team is shown above and the lower picture is of the Oregon squad.



BOTH TEAMS ARE FIT ON EVE OF GAME

Oregon and Harvard Go to Bed Sure of Selves in Big Gridiron of East and West at Pasadena

WEATHER OUTLOOK IS FOR IDEAL COOL DAY

Changes Are Made in Both Lineups from First Announcement

PASADENA, Cal., Dec. 31.—Harvard and Oregon football players went to bed tonight physically fit, calmly confident and supremely eager for tomorrow's fray. Training was completed today with light workouts and tomorrow the test of it all will come at Tournament Park here before more than 30,000 spectators.

Both Teams Ready
"Oregon is ready," said Coach Huntington tonight. "We deem it an honor to be the representatives of the west in the struggle before us and whether the score goes for or against us, remember, we'll be fighting every minute."

"My men are in splendid condition," said Coach Robert Fisher of Harvard. "Our training has been brief but sufficient. We'll deliver our best from the opening kickoff."

Weather Promising
The weather today gave promise of fulfilling the players' fondest hopes. Cool, almost cold breezes definitely banished the heat of the past two weeks. Probably Harvard's success seemed to eastern winters appreciated the change even more than Oregon but no kicks were heard from either.

Ball by Airplane
The football to be used in tomorrow's game will come from the sky. Arrangements were made today with a well known motion picture star to drop the ball from an airplane, which will take to the air a few minutes before the starting whistle blows at 2:30 o'clock.

Lineups Changed
Several changes were made by each team today in the line-up announced last night.

For Harvard, A. Horween will start at left instead of Humphries. For Oregon Howard will play at right end instead of left, Williams at left guard instead of Mautz and Mautz at right end instead of Harding.

The lineups given out tonight follow:

Harvard	Position	Oregon
Desmond	le	Howard
Sedgwick	lt	E. Leslie
Woods	lg	Williams
Havemeyer	c	K. Leslie
Hubbard	rg	Mautz
Kane	rt	Anderson
Steele	re	Stearns
Murray (c)	qb	V. Jacobberger
A. Horween	th	Brandenburg (c)
Caser	fb	Huntington
R. Horween	tb	

Officials: George Varnell, referee; E. C. Quikley, umpire; E. Plowden Stott, head linesman; Henry Batterfield, field judge.

Victor Berger Charged With Violation of Bail Agreement

CAMBRIDGE, Mass., Dec. 31.—Representative Frederick W. Dallinger, chairman of the House elections committee which reported in favor of unseating Victor L. Berger, in a statement tonight with regard to an advertised address by Berger here on Friday, said Berger had "repeatedly violated" the agreement under which he was released on bail after conviction under the espionage act.

HOTEL PAYS IN BOOZE SPECIAL DIVIDEND PAID 200 GET TWO CARLOADS

CHICAGO, Dec. 31.—The Hotel Sherman company is preparing to declare a special dividend in whiskey to stockholders, the management announced today. The company is said to have about 200 stockholders and about two carloads of whiskey.

LANE TO HEAD SURETY FIRM

Financial Circles Certain Secretary Will Succeed Edwin Warfield

BALTIMORE, Md., Dec. 31.—It is generally accepted here in financial circles that Franklin K. Lane, secretary of the interior, will succeed Edwin Warfield, former governor, as president of the Fidelity and Deposit Company of Maryland. Mr. Warfield resigned about a month ago.

WASHINGTON QUIET, NEW ORLEANS ALL LIT UP, CHICAGO GAY, NEW YORK MUDDLED TO GREET 1920

Shooting of Four Young Women and Boy Marks Celebration at Baltimore—Party of Soldiers Do Firing from Automobile—None Seriously Hurt

BALTIMORE, Md., Jan. 1.—New Year's day opened in Baltimore with the shooting of four women and a boy by a group of intoxicated soldiers racing along Baltimore street in an automobile shortly after 1 o'clock this morning. None of the wounds appear to be dangerous.

WASHINGTON IS QUIET: STATE DINNERS TODAY
WASHINGTON, Dec. 31.—Washington welcomed the New Year tonight without public or semi-public functions, but with the usual church and home watch parties and street celebrations.

Dinner dances at hotels apparently were more popular than ever. Some members of hotel parties "brought their own" and diplomatic row continued its immunity from prohibition restrictions.

Because of President Wilson's condition there was no formal watch party at the White House and New Year's day will be observed quietly there. Official functions tomorrow

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TEACHERS NAME MRS. FULKERSON VICE-PRESIDENT

Marion County School Supervisor Honored by State Body

ALDERSON IS PRESIDENT

Chief Resolutions Affect 6 per Cent Limitation of State

PORTLAND, Dec. 31.—W. C. Alderson, superintendent of schools for Multnomah county, was unanimously elected president of the Oregon Teachers' association at the final session of the nineteenth annual convention of that organization here today. Alderson who has been serving as vice president, succeeded A. C. Hampton of La Grande.

Other officers elected were: Vice president, Mrs. Mary Fulkerson, Marion county; executive board members, A. A. Campbell, Portland, and J. C. McLaughlin, Corvallis.

Chief among the recommendations adopted by the convention is one that provides for the six per cent tax limitation provisions of the state constitution, insofar as it affects additional taxation or appropriations.

Salary Schedule Outlined
This resolution in line with another which recommends the establishment of a new educational salary schedule on the basis of a 12 month contract providing for a minimum salary of \$1080 for any elementary teacher of normal school training; a minimum salary of \$1200 for properly qualified high school teachers with respective maximum salaries of at least \$1800 and \$2200 to be attained by virtue of continuing professional improvement, length and merit of service.

THESE ARE APPRECIATED

"Salem Statesman, Salem, Oregon. Gentlemen: A copy of your dairy number of December 18 has just reached us. It is a splendid edition and should be in the hands of every one interested in the dairy business in Oregon.

"Please send us a dozen or more copies, as we wish all directors to have a copy. Mr. F. G. Deekbaugh of your city is one of our board of directors, and Ladd & Bush, Bankers, are members.

"We congratulate you on your enterprise and feel that in The Statesman the dairy interests and the educational folk have a good friend. Yours respectfully,

"Edith Knight Hill, Secretary, Oregon Dairy Council.

"1006 Broadway Building, Portland, Or., Dec. 26."

The special dairy edition of the Salem Statesman featuring some of Oregon's world-famous cows is a credit to the publisher and the state.

—Oregonian, Saturday, Dec. 27.
(The above are among the compensations for the great amount of work that the Salem slogan campaign is taking—a campaign to make better known and appreciated the basic industries upon which the prosperity and growth of this section, and of Salem, depend.—Ed.)

ILLNESS DEFERS ARREST ACCUSED NURSES MOTHER POLICE WAIT AT DOOR

SAN FRANCISCO, Dec. 31.—Charles L. McCarthy, a commercial artist of this city, watched tonight at the bedside of his aged and invalid mother, while two detectives stood outside with a warrant charging him with defrauding banks by worthless checks. Officers sent to arrest him decided to defer the service of the warrant when they found him nursing his enfeebled mother.

Jury Complete to Try Pair Charged With Syndicalism

VANCOUVER, Wash., Dec. 31.—A jury was completed in the superior court here today to try Robert McAdams and Leo Brookshier, charged with violation of the criminal syndicalism act. Eight men and four women compose the jury. Following completion of the jury, George Vanderveer, attorney for the defendants, entered a demurrer to the complaint and after arguments Judge R. H. EBACK, presiding at the trial, said he would take the question under advisement until next Friday.

TELEGRAM TELLS OREGON TO WIN STATE CHAMBER GREET'S PLAYERS ACHIEVEMENTS OF STATE CITED

PORTLAND, Dec. 31.—Charles Hall, president, and George Quayle, secretary, of the Oregon Chamber of Commerce today sent to Bill Hayward, trainer of the University of Oregon football team, to be transmitted to the players before their game tomorrow with Harvard university at Pasadena, the following telegram:

"The Oregon State Chamber of Commerce sends greetings and a reminder to the members of the team that Oregon was first in liberty loan, Red Cross and kindred activities, and Oregon soldiers had the best record for physical fitness."

Attempt to Dispose of Huge Amount of Whisky Charged

NEW YORK, Dec. 31.—Federal indictments were returned against four men, charging them with an alleged conspiracy to dispose of \$500,000 worth of Green River whisky.

The indictments charge that the men obtained 15,075 cases of whisky from distillers representing themselves as exporters.

Underwood to be Candidate to Succeed Self in Senate

BIRMINGHAM, Ala., Dec. 31.—Senator Oscar W. Underwood tonight formally announced his candidacy for renomination to the senate in the democratic primaries of May 11.

ROOT TO AID IN OPENING COURT

International Supreme Tribunal of League to be One of First Steps

WASHINGTON, Dec. 31.—Elihu Root, former secretary of state, will be called upon to assist in launching the great international supreme court provided under the league of nations.

Of the instrumentalities to be set in motion almost immediately upon the proclamation of peace, the permanent international court of justice is regarded by the supreme council as of ranking importance.