

**Morris Now President
Of Salem Kiwanis Club**

Election of the entire slate of officers recommended by the nominating committee of the Kiwanis club took place yesterday following the regular luncheon of the organization. With Christmas falling on next Tuesday and New Year's day the next week it was decided to postpone all luncheons until Tuesday, January 8, 1924. Officers elected yesterday were:

Dr. Henry R. Marris, president; Carl Gabrielson, vice president; T. M. Hicks, treasurer; Fred Erickson, district trustee and the following directors: N. D. Elliott, James Nicholson, Ward Willis Long, Ed Schunke, Bert Ford, E. Cooke Patton and Dan Fry, Jr.

The club gave the retiring officers a standing vote of appreciation for their work and interest during the last year. The secretary will be named by the new officers at an early date.

**Government Intervenes
In Tax Board Cases**

Klamath county is the third Oregon county to come forward with a mandamus action against the county tax supervising and conservation commission because of items eliminated from the county budget. Who the complainants will be in Klamath county is not yet known here, but they will appear with a brief December 21 to be heard at the same time as the complainants from Yamhill and Umatilla counties.

The Klamath county case is different from that of the other two counties in that the government is interested and will make an appearance. Among the items eliminated was that providing for a tax levy to pay interest on an irrigation district's bonds, a portion of which is payable to the government.

Correct this sentence: "It isn't that I don't trust you," explained the merchant, "but it's against our rules to sell on credit."

**TWO COURSES ARE
OPEN TO BOARD**

**Understanding With Owners
of Property or Condemnation Faced**

One of two courses is open to the school board in order to obtain the four blocks on North Capitol upon which the new junior high school will be erected as a result of the action taken Monday night by the city council, according to Dr. H. H. Olinger, chairman, who was far from being pleased at having the "buck" passed back upon the board. The board either will have to reach an understanding with the owners of two different plots or else institute condemnation proceedings against them.

Both lots were purchased on the installment plan from the city by J. K. O'Brien and Dan Tarpley. Both lots were appraised by the city at very close to \$900. The two owners infer that they should receive between \$1500 and \$1600 for their properties, in spite of the fact that these were purchased for speculation with a small deposit made upon each. Though Mr. Tarpley has defaulted upon a payment which would make it possible for the city to declare the contract void, no action was taken by the council.

It was said by Dr. Olinger yesterday that an effort would be made upon the part of the board to reach an agreeable understanding with the two owners, intimating that a small bonus might be met, but that the price asked was out of the question. If this offer fails, condemnation proceedings will be instituted in the January term of court, for the property must be in readiness for building early in March if the building is to be completed in time for school in the fall.

**WHEELER ESTATE
PAYS HEAVY TAX**

Wealthy Pennsylvania Lumberman's Heirs Assessed Over \$90,000

Heirs to the estate of the late N. P. Wheeler, millionaire lumberman of Endeavor, Pa., yesterday paid to the state treasurer the final portion of the inheritance tax which has been in controversy in the circuit court in Portland for three years. The total inheritance tax from the estate in Oregon is \$87,084.97, with an additional \$698.63 in interest that has accumulated while the matter has been in litigation. Mr. Wheeler left an estate in Oregon aggregating \$1,345,599.68, located in Tillamook, Washington, Multnomah and Clatsop counties, and consisting mainly of timberland. He died March 3, 1920.

Will Entertain Prisoners

For the 14th consecutive Christmas, Frank Bligh, manager of the Bligh theatre, will bring cheer to inmates of the state prison when he offers them the best three-act vaudeville that can be obtained. In addition to the vaudeville, he will also provide a feature film, which will be supplemented by a comedy. This has been an annual practice of the Salem theatre man, and in addition to the Christmas performance, he has also staged several Thanksgiving shows for the convicts. With a special dinner and a festive decorated dining room, a little cheer will radiate from the institution next Tuesday morning. Warden A. M. Dalrymple said earlier in the week that no special efforts would be made for entertainment, but if anyone desired to furnish this, they would be given ample opportunity.

PERSONALS

C. S. Wells of Tillamook was in the city yesterday. Albert Carding was a recent visitor in Salem from Coquille. Richard Bushnell of Ten Mile spent a few hours in the city this week. J. S. Kirkendall of Camas Valley was in Salem Tuesday. Guy Kinley was a Bandon resident in the city yesterday. Milo Atterbury is confined to the Salem hospital following a serious operation. He is reported to be improving. Miss Mary Travers of Albany is here visiting friends for a few days. John Thorne, Roseburg banker, was a business visitor in Salem Tuesday. Mrs. C. F. Shortridge of Cloverdale is the house guest of Mr. and Mrs. Frank Bligh. Harry G. Keeney was a business visitor to Dallas Tuesday afternoon. Mr. and Mrs. Paul Poiri of Portland are guests at the home of Mr. and Mrs. Arthur Rahn. Al Moreland, former proprietor of a restaurant in Ashland, is now connected with the Valley Grill, South Commercial, having disposed of his interests in southern Oregon. Mr. Jamison, factory man, and Mr. Ecklund, secretary-treasurer of the Red Top Taxi company, are expected to arrive in the city today for a few days' business conference with P. P. Fisher, local manager. J. J. McMahan and wife, of Jacksonville, were overnight guests at the Marion hotel. Mr. McMahan is a state traffic officer operating in southern Oregon.

and recently announced his candidacy for sheriff of Jackson county. J. W. Mehrle and family of Condon are in the city today, having arrived late Tuesday afternoon.

PRINGLE

Monday night our radio folks enjoyed the concert by Salem artists and the Corvallis community program from the KGW broadcasting station. We just read "The Prodigal Village," by Irving Bachelor. It is a real Christmas story and the moral is superfine. Pringle school is trying out a Kimball piano and preparing a Christmas program. J. M. Coburn used two truckloads of gravel last week filling in low places in his driveway.

John Fabra got a supply of walnut trees at the Crystal Springs farm last week. We observe passing cars seem to be carrying holly wreaths and evergreen decorations and thus reminded that the holiday season is near at hand. Orchardists are pruning and the weather permits.

**Announcing the Opening Today of Our
FLORAL SHOWROOM**

Next Door to Oyster Loaf Cafe in New Adolph & Waters Building, Corner Court and Liberty Sts.

We will have on display innumerable plants suitable for Christmas gifts. Among them being such old favorites as: Cyclamen, Poinsettias, Rubber Plants, Heather Ferns—Potted Plants of all kinds.

We will also be glad to have you call at our Greenhouses, 1276 N. Liberty.


**A. D. SMITH
FLORIST**

**We Pay Highest Cash Prices For
JUNK
and Second Hand Goods.
CAPITAL BARGAIN
HOUSE & JUNK CO.
Phone 398
Front and Center Sts. at
County Bridge.**

**WE PAY CASH FOR
YOUR
FURNITURE
AND TOOLS
Capital Hardware
& Furniture Co.
Best Prices Paid
285 N. Com'l St. Phone 947**

Jim and Bill Suggest

Xmas presents for the car. There are many of them to pick from.



"Some" Gifts

Tire or Tube	Horn
Robe	Vase
Clock	Jack
Visor	Mirror
Bumper	Heater
Whistle	Bar Cap
Tool Kit	Step Plate
Flash Light	Stop Light
Spot Light	Motometer
Parking Light	Cigar Lighter
Set Spark Plugs	Set Light Bulbs
Windshield Cleaner	Fire Extinguisher

"Jim" Smith & Watkins "Bill"
A Present for the Dear Old Bus
N. W. Cor. Court and High Phone 44

The Verdict has been Rendered

Everything must be sold. Our shelves are to be stripped clean of all merchandise. We want to turn over this building to the landlord clear and clean in the shortest time possible.

Here are a few prices. Remember everything must be sold out

32 inch Dress Gingham yd.	19c
27 inch Dress Gingham yd.	19c
Table Napkins 18x18, each	9c
36 inch Percales yd.	19c
60 inch Table Damask yd.	49c
65 inch Mercerized Damask yd.	88c
65 inch half linen damask yd.	\$1.44
Ladies' Kid Gloves, black, grey or white, pair	\$1.00
36 inch Silk Poplins, yard	\$1.12
Ladies' Heather Hose, pair	44c and 68c
Ladies' Light Weight Union Suits	59c and 79c
Ladies' Winter Weight Union Suits	\$1.19
Ladies' Heavy Winter Union Suits	\$1.88
Ladies' Light Weight Vests	33c, 36c, 39c

Fixtures for sale, show cases, counters, tables, window fixtures, mirrors, cash register, etc.

GALE & COMPANY
Commercial and Court Sts.
Retiring from business

**Best
COAL**



**Just Received
Several Cars of Utah and
Rock Springs
COAL**

Phone Us for Prices
We Guarantee Our Coal
COAL OR WOOD

Larmer Transfer Co.
469 State St. Phone 930

**Don't Miss Our Great
Christmas Sale**

This is the best sale that we ever have had, and while the goods have been selling fast our stock is still complete.

We have hundreds of articles that will make excellent Christmas presents, neckties, shirts, hats, caps, suitcases, trunks, bags, etc.

Capital Exchange
242 N. Com'l Phone 1289W

**LAST CALL
FOR XMAS**

It's the Little Things in Life That Count

BE THE GIFT EVER SO SMALL, IT IS THE MEMORY THAT ONE IS NOT FORGOTTEN THAT LINGERS IN THE HUMAN MIND FROM ONE YEAR TO ANOTHER

THE PEOPLES CASH STORE

Stands Ready to Render That Super-Human Service Which the Last Five Days Call For With an Organization That is at Your Command to Serve and Assist in Every Way Possible

The GREATEST Pre-Holiday Sale
EVER STAGED BY THIS GREAT BARGAIN INSTITUTION IS TAKING EVERY DEPARTMENT IN THE STORE BY STORM

NEVER BEFORE SUCH BARGAINS BEFORE XMAS
Never Before Such Big Stocks to Choose From

Men's Suits at	\$14.65	Ladies' and Misses' Fine Coats	9.85
Men's Suits at	21.50	Ladies' up to \$40 Silk Dresses	14.95
Men's Overcoats	21.85	Ladies' up to \$25 Silk Dresses	10.85
Men's Goodyear Raincoats	5.95	Ladies' Velvet Hats at	1.85
Boy's 2 Pant Suits at	6.95	Ladies' Pattern Hats go at	4.95
Boys' Very Fine Suits at	9.75	Black Sateen Bungalow Aprons	1.69
Men's Fine Dress Shirts at	.95	Jap Crepe Bungalow Aprons	1.69
Men's Silk Stripe Shirts	1.89	Ladies' Ribbed Union Suits at	1.29
Men's Flannel Shirts at	1.95	Nemo Corsets, val. to \$7, now	3.95
Men's Wool Plaid Shirts	3.95	Ladies' Full Fashion Silk Hose	1.69
Men's Fine Dress Caps at	.95	Ladies' \$1.50 val. Silk Hose, pr.	.95
Men's Hats and Caps at	1.49	Large Size Grey Blankets	1.89
Men's Dress and Work Pants	1.95	Very Fine Plaid Blankets at	3.49
Men's Fine Dress Pants at	2.85	\$4 Large Fluffy Comforters	2.98
Men's Garters	15c, 24c, 35c	Colored Jap Crepes, at yard	.24
Men's Fine Knit Ties	.59	Aluminum Ware, val. to \$2 at	.69
Men's Arm Bands, pair	.15	Fancy Painted Chinaware	.98
Men's Silk Sox	49c, 89c, 95c	Fine Dressed Dolls, val. to \$5 at	1.69
Men's Dress Sox	14c, 19c, 24c, 29c	Ladies' Bungalow House Aprons	.69
Men's Suspenders	29c, 39c, 49c	Men's High Grade Dress Shoes	3.95
Men's 100 Per Cent Wool Union Suits	3.95	Men's Dress Shoes, val. to \$6, pr.	2.85
Men's Worsted Union Suits	2.25	Ladies' Oxfords, Pumps, Slippers	2.85
Men's Fleeced Union Suits	1.49	Men's \$11.50 Tan-Ox Pats	8.45
Men's Flannelette Night Shirts	1.29	Ladies' Fancy Felt Slippers, pr.	1.15
Ladies' Fur Trimmed Coats	\$14.95	Men's Fancy Felt Slippers, pr.	1.49
Fur Trimmed Bolivia Coats	24.85	Children's Fine Dress Shoes, pr.	1.95

Peoples Cash Store
Salem's Greatest Bargain Center