SALEM HIGH FOOTBALL TEAM MEETS CORVALLIS HERE TODAY

PEP RALLY IS HELD IN CITY

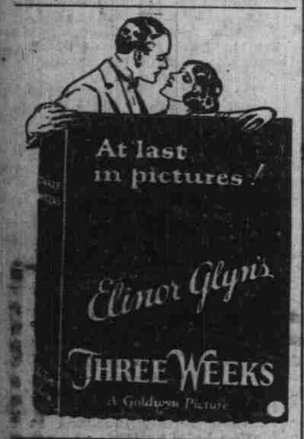
Students Serpentine Business District and Watch Big Bonfire Burn

Nearly the entire Salem high school student body turned out last night to serpentine through the business section to further work up enthusiasm for the Salem-Corvallis football game on Sweatland field at 2 o'clock this afternoon. Immediately after the parade, a pep rally was held around the big bonfire at the north end of the football field. Red and black paper caps were used profusely by the students.

With all of his men in fine physical condition, Coach Hollis Huntington is facing the last, and probably the hardest game of the season, with a whole aggregation. Final workouts were held on the high school field last night.

Salem high school has been undefeated this season and should be able to annex another victory today. The first-year players at Willamette university were defeated in an early practice game. Albany high school felt the weight of the red and black machine and was beaten 28 to 7. Eugene almost walked off with the game, but a brilliant flash in the final minutes of the contest turned the tide and Salem came back home, victor 7 to 6. The Grant high school, of Portland, were easy victims Saturday, losing 25 to 0, with Coach Huntington saving his star performers for the Corvallis game today.

Business will be practically at a standstill today. Oregon is playing the Multnomah club in Portland today. OAC is meeting Nebraska at Lincoln. With no conflicting games, a large turnout of local people is expected. Corvallis will bring up a large delegation.



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SUPREME COURT TO RULE ON INCOME TAX

(Continued from page 1)

ion, "to insert a saving clause so that the legislative intention may be clear and that the financial administration by the state may not be upset or hampered by a violent change of policy, and so that the effect of the repealing act may operate prospectively and permit the completion of all matters then pending in accordance with the law at the time the repealing statute goes into effect.

"This wise and customary procedure was not followed in this case and in the hurry in the drafting of the repeal bill the usual protection was not inserted. The omission of a saving clause has presented questions of unusual difficulty, which cannot be authoritatively answered without a decision of the supreme court of this state.

"It is the general rule that the effect of a repealing statute is to obliterate the statute repealed as completely as if it had never been passed, and that it must be considered as a law that never existed, except for the purpose of those actions or suits which were commenced, prosecuted and concluded while it was an existing law.

Confliction Cited

"From the authorities, which are illustrative of the rules stated in all of the cases, it is apparent that there is some conflict between the courts of different states. The weight of authority is, however, in favor of the rule in Cooley on taxation, that the repeal of tax statutes are to have a prospective construction, and if the tax has been levied before the repeal, it will be presumed that the legislature in the absence of a clear statement to the contrary, intended that the tax should be collected according to the law in force when they were levied.

"Under former statutes of this state, mortgages on real estate were deemed real property for the purpose of taxation, and made taxable. These statutes were repealed without any saving clause as to taxes then due upon mortgages by an act enacted and going into effect February 10, 1893. Subsequently the legislature, recognizing the possible consequences of that act, by a separate act, enacted and which went into effect February 21, 1893, provided that the taxes assessed and levied for the year 1892 should be collected in the same way and manner as they were collected prior to the said action of the legislature.

Can Be Revived

"The case of Smith vs Kelly, reported in the Oregon reports, involved the validity of a mortgage tax for the year 1892. It was contended that the act of February 10 swept away the tax on mortgages, and that the act of February 2., subsequently passed, could not revive them. The supreme court rejected this contention for three separate reasons.

"The court held that the mortgage law tax was only part of the general system, and the remedy for the collection of taxes due under it was furnished by other sections independent of the special statute repealed. Therefore the court held that the tax could be collected by other provisions of the statutes in force which had not been repealed.

Principal Applicable

"From the authorities, we deduct the conclusion that the supreme court of this state is committed to the doctrine that in the absence of a statement in the law itself, clearly indicating a contrary intention, that an act will be deemed prospective in its operation, and this construction is particularly applicable to taxation matters. That with reference to tax transactions, a tax will be deemed past and closed and therefore collectible, if general laws remain in effect, permitting the collection, where a tax has been assessed and the levy made before the repealing act has gone into effect, and that if a tax by statute is made a debt which becomes due and owing before the repeal of the law, such tax is collectible notwithstanding the repeal.

"The foregoing conclusion is arrived at, recognizing that strong and forcible arguments can be made to the contrary, supported by authority, but unless the supreme court of this state announces a contrary doctrine, we are willing to abide by the statement made by the supreme court of Maine, that we cannot presume, in the absence of a clear statement in the repealing act to the contrary, that the peope of this state, in repealing the income tax law, intended to discriminate against those who had paid in accordance with the law, and to favor those who have neglected to discharge their statutory obligations."

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PYROTOL PROVEN EFFICIENT POWDER

Stump Blasting Demonstration By OAC Experts Attracts Nearly 100

More than 100 local ranchers attended the stump blowing demonstration held yesterday afternoon on the C. J. Channer ranch in the Salem Heights community south of Salem. Both fir and oak stumps were blown and everyone saw to their entire satisfaction that pyrotol, the government powder being distributed to Marion county ranchers at cost is an effective stumping powder.

The demonstration was conducted by George W. Kable and Wm. L. Teutsch, both of the state college extension service, in cooperation with the United States National bank.

Nearly 100,000 pounds of this powder is being distributed to Marion county ranchers this year at a saving of approximately $8,000 over the cost of commercial stumping powder. In the distribution of this powder the government is returning to the farmer tax payers of the country some of the surplus war materials which have been made over for stump blowing purposes.

PROGRAM IS MADE FOR CONGRESS

(Continued from page 1)

the only one that had been promised special consideration by the rules committee.

Other bills which have been reported from committee and are awaiting house action, he said, are the Howell-Barkley bill to abolish the railroad labor board; the Haugen bill to amend the packers act in a way designed to prevent discrimination against cooperative marketing agencies; and the White radio measure which would give the department of commerce broader powers in the regulation of radio transmission.

A bill proposing several changes in the civil service retirement laws; a bill to give further protection to migratory birds and two constitutional amendments which would change the date of the inauguration and of the assembling of the newly elected congress also are awaiting action by the house.

Notre Dame Eleven to Play Stanford New Year's Day

STANFORD UNIVERSITY, Cal. Nov. 26.—Acceptance by Notre Dame of an invitation to meet the Stanford football team was received tonight by Dr. W. H. Barrow, athletic director of Stanford university. The acceptance leaves only the adjustment of minor details for the holding of the game at Pasadena on New Year's day.

ARMY-NAVY MATCH EXCITES INTEREST

Teams Complete Work-Outs for Annual Clash for Gridiron Supremacy

WEST POINT, N. Y., Nov. 26.—A secret workout wound up army's preparations for the navy game Saturday. The field was muddy and the going heavy but the coaches drilled the men for over an hour, devoting much time to the army's offensive, during which there was a long kicking scrimmage and sharp signal drill.

No selection of the lineup which will face the middies has as yet been given out.

ANNAPOLIS, Nov. 26—Football enthusiasm is running high in Annapolis as the squad of midshipmen athletes put in their final day of practice for the annual inter service clash with the west point cadets in the Baltimore stadium next Saturday. Confidence is steadily growing here that the middies will emerge victorious, early season performances and forecasts to the contrary not withstanding.

WALTER JOHNSON MAY NOT CHANGE

Manager of Senators Will Oppose Pitcher's Change in League Teams

WASHINGTON, Nov. 26.—Walter Johnson either must succeed in the purchase of a western baseball club or do his pitching for the Senators next year, Clark C. Griffith, president of the world champions indicated in a statement today in commenting upon the latest turn in the whirling skein of affairs revolving about his twirling ace.

"It simply is that no obstacle will be put in the way of him going into business for himself," he asserted "but I will not even consider any plan where some other person or persons will reap the benefit from obtaining Johnson's services.

"Whether Johnson really means that he will not come east again under any circumstances as he is reported to have said, I have no way of knowing. I can't make him come back and pitch for Washington if he doesn't want to, but I can protect the interest of the Washington club and the fans here by making sure that he doesn't continue his baseball activities anywhere else, unless he goes in business for himself and I fully intend to do it."

Harold Lloyd Picture Now On at Grand and Liberty

Harold Lloyd is going to spend a busy Thanksgiving day in Salem today.

His appearance in "Hot Water," his latest and said to be his best comedy, will be shown 10 times in the Guthrie theaters during the afternoon and evening.

The film will be shown at both the Liberty, where it opened yesterday, and at the Grand, with the first showing scheduled at the Liberty for 2 o'clock and the first at the Grand at 2:30. Both houses will make continuous runs, with no intermission between the afternoon and evening performances.

If the reception accorded to the picture at the Liberty yesterday is any indication of its qualities both of the theaters are to be the scenes of rolicking, uproarious laughter today. Yesterday the spectators shrieked, roared, howled and yelled in amusement.

But, as usual, Lloyd's sidesplitting situations are very original and not at all like anything that he has done before. The story opens, showing Harold as a happy-go-lucky bachelor who would no more think of marrying, than he would think of starting out for the north pole in a pair of pajamas. It isn't long before Nemesis appears on the scene, in the person of little Jobyna Ralston, she of the dreamy eyes and a very kissable mouth. Events take their natural course and Harold finds himself trying, unsuccessfully, to prove that two can live as cheaply as one. And, to add to his many troubles, his wife's family are continually offering a lot of unsolicited advice as to how he should manage his personal affairs.

One of the most hilarious sequences in the picture occurs when the proud husband takes them all out for a ride in his new car. They eventually manage to get home, but not until after the car has been wrecked and hubby has several summonses in his pocket. When all seems lost, hubby takes things in his own hands and the film ends in a veritable cyclone of riotous fun and laughter.

Will Introduce Bill for Teaching Bible in School

ALBANY, Ore., Nov. 26—Senator Sam Garland of Linn county plans at the legislative session to introduce a bill providing for Biblical instruction in the schools, with classes in fundamental truths to be held at least twice a week. This announcement was made at the first fall meeting of the Linn county open forum at Riverside Monday night.

At the meeting Senator Garland deplored the trend of modern youth, declaring that boys and girls of today are not what their parents and grandparents were. He called attention to the tender age of penitentiary inmates today, as compared to the middle aged and older convicts of the past. The schools, movies, automobiles, and, above all, lack of chaperons he chiefly blamed for what he termed modern tendencies of youth toward evil. Biblical instruction was offered by the senator as one major remedy for the situation.

Points made by Senator Garland were disputed by A. C. Heyman, who, however, offered no objection to the reforms the former proposed. Heyman refused to grant that the present generation of young persons was worse than any which preceded it. On the other hand, he declared, the youth of today excels in general and outstrips in many ways the youth of yesterday. Heyman placed the blame for present and past delinquency of juveniles on breeding and environment, acting independently or together. Society as well as the individual, was responsible, he contended, as a rule for the success or failure of the boy or the girl in becoming useful to it.

G. E. Finnerty, city superintendent, of Albany's schools, spoke on a similar subject, defending the schools, and placing the blame for juvenile delinquency largely on the home.

EASTERN ELEVENS WILL MEET TODAY

Pennsylvania's Undefeated Team Will Play Cornell for Championship

NEW YORK, Nov. 26. — (By The Associated Press.)—Championship hopes will be at stake in the east, south and middle west tomorrow in Thanksgiving day programs which will mark the close of the gridiron season in many sections.

Although western and Pacific coast conference title races have been concluded, football fans anticipate keen battles in the east, where Pennsylvania's undefeated eleven mill make its final bid for title honors by tackling Cornell; in the south where Georgia and Alabama, both undefeated and the former unscored upon so far, struggle for southern conference honors; and in the middle west where Missouri university's hold on the top in the Missouri valley conference race depends upon the outcome of her game with Kansas.

PHIL BAYES MEETS TILLAMOOK BOXER

Match Slated Saturday Night; Interest in December 2 Card Gaining

Phil Bayes, local boxer, is completing his training period for his match with Jimmie Anderson, in Tillamook Saturday night. Workouts have been held regularly at the armory and Bayes is in tiptop condition for his match.

Sewell Deane, who recently came to Salem from Portland, is going strong and Hary Plant, matchmaker, is making arrangements to match the winner of the Deane-Dawson match here Tuesday night with some good fighter for the next card, which will be offered December 16.

Matchmaker Plant is also working on plans for a double main event after this next fight.

Indications that the 30 rounds of boxing will attract one of the largest crowds in the history of the sport here are given by the amount of interest taken by sportsmen and the request for tickets.

PORTLAND CLUB IS READY FOR OREGON

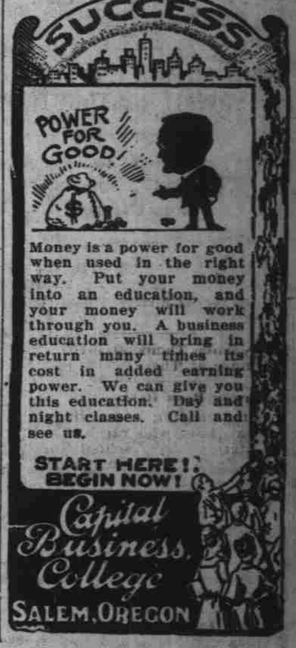
PORTLAND, Nov. 26.—Having prepared themselves by hard night practice under arc lights during the past three weeks, members of the Multnomah Amateur Athletic club football team were pronounced fit tonight by Coach Hap Miller, for the fray tomorrow on Multnomah field with the University of Oregon team. The club team was declared in almost as good condition as the college eleven as a result of thorough practice and strict dieting.

The game will be the last in uniform for Capt. Dick Reed of the Oregon squad, as he is winding up his gridiron career.

Gene Shields, veteran Oregon guard, is eligible for another year of varsity competition, but may not return to school. The rest of the squad is eligible for next season. The backfield remains intact. Coach Maddock will give as many of his reserves a chance to play as possible. The game counts for nothing in the conference standings, but the varsity is anxious to reverse last year's game in which the clubmen defeated the varsity 22 to 0.

HOPPE IS AHEAD

LOS ANGELES, Nov. 26.—Willie Hoppe, 18.2 balkline billiard champion, tonight was leading Jack Schaefer, former title holder, 1600 to 1448 at the end of the fourth 500 point block of a special 3200 point match. The highest run of the day's play, 174, was made by Schaefer. Hoppe's high run was 123.



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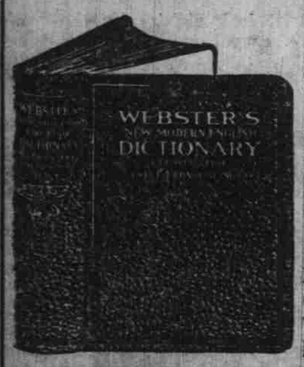

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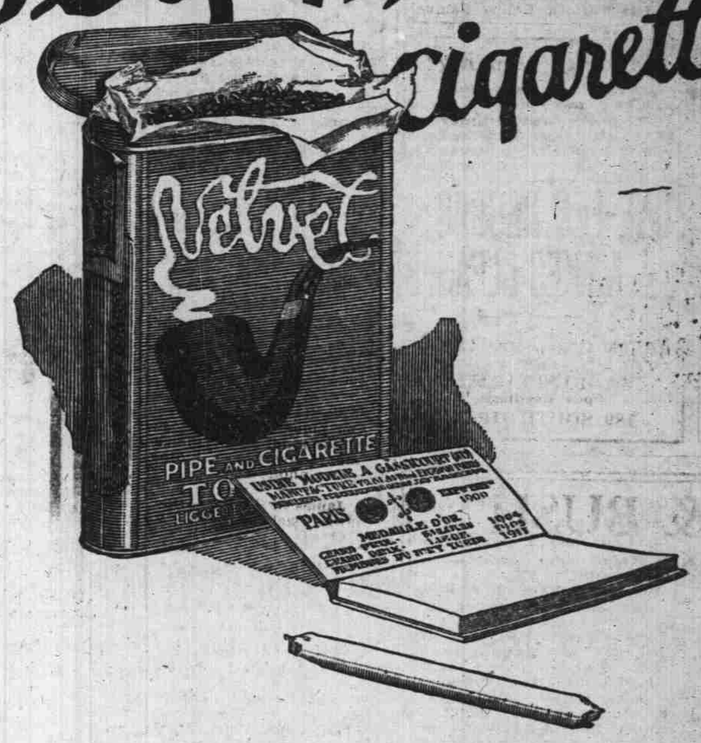

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