

ANCIENT RIVALS TO MEET AS SALEM FIVE FACES; FRANKLIN ON SATURDAY

QUAKER FIVE GAVE FIGHT LAST YEAR

Scallon, Red Headed, Long Distant Basket Wonder, Will Be Absent

Salem's high school quintet will meet the Franklin high hoopers of Portland, Saturday. As Salem fans will remember, it was Franklin that gave Salem her hardest run for the state championship last season.

The Quakers are reported to have a strong team again this year, although they have lost their best man, Scallon, the red-headed long distance basket wonder. It was Scallon who threw consistent baskets from the center of the floor, pulling his team twice from defeat into victory with the telescope shots in the last state tournament.

Salem, also, is reported to have a strong team this year. This in spite of the fact that her two star forwards of last year, Heenan and Ellis, last year's all-state forwards, are not with the team.

The local boys, if the alumni game indicates anything, will have fast team work to show Franklin. Duffy was brought out in the alumni game as being Salem's best bet in the scoring field. Although the Drager boys, Jack at center and Bob at guard, were not running in their natural speed in the alumni game, it is reported they have improved greatly since, and are up to old form. Jack was all-state center last year, winning the position largely on his ability to pivot.

A spirit of intense rivalry marks the clash of the two high schools on the basketball floor. Last year it was a somewhat general feeling that the Franklin team were given the hard end of the deal. Salem, though, has ever expressed herself willing to meet the Quakers on par.

Chances for victory in Saturday's game are considered equally divided between the two schools.

OREGON WINS

SANTA BARBARA, Cal., Dec. 28.—(AP.)—The University of Oregon basketball team swamped the Santa Barbara State Teachers' college five here tonight, 56 to 10. Oberberg, center, with 18 points, was high man for the winners.

FRANKLIN HIGH LOSES

PORTLAND, Ore., Dec. 28.—(AP.)—The Lewis and Clark high school basketball team of Spokane defeated Franklin high school here tonight 27 to 5.

PORTLAND TEAM TIES

CALGARY, Dec. 28.—(By Associated Press.)—The Portland Rosebuds and the Calgary Tigers played to a 2-2 tie in a Western Hockey league game here tonight, after going an extra period in an effort to break the tied score.

MONTANA QUINT LOSES

WHITTIER, Cal., Dec. 28.—(By Associated Press.)—The Whittier college basket ball team defeated the heavier Montana State college quintet, 24 to 21, here tonight.

MONEY'S VERY WISELY SPENT—WHEN IT PURCHASES CONTENT



NELSON BROS.

355 Chemeketa Phone 1906

Look Over Paolino, Spanish Heavy, Seeker of Jack's Title



Here is a remarkable chance to study at first hand the makeup and style of Paolino, Spanish heavyweight, who hopes to come to the United States soon to seek a title battle with Jack Dempsey. He is shown, at left, boxing with Georges Carpentier, who once had the same hope of beating Jack. Note the similarity in size and build. Inset is of Dempsey.

WEBFOOTERS DEFEAT JUNIORS IN GAME

Athenians Leave Journals Far Behind in Second Game of Evening

Webfooters defeated the Night Juniors in the second round of the YMCA gym last night.

The score stood at 19-13. It was heralded that the Webfooters would have a walkaway, but subsequent developments proved that they had to fight all the way in order to take the victory into their own hands.

In the second game of the evening, or the third round of the tournament, the Athenians defeated the Oregon Journals, 11-8. Up to the last three minutes of play, the Journals led, but at a last minute rally on the part of the Athenians netted several points while the Journals were unable to connect.

De Harport was the star of the first game, making 9 points for the Webfooters. Ward and Crane, however, did well for the Night Juniors, but received little support. The game was the first of the season for the Night Juniors.

The lineup for the first game is as follows: Webfooters—Night Juniors—Simpson, De Harport, Miller, Keeney, Schaeffer, Webb, Siegmund, star center for the Journals, was forced out of the game with an injured ankle near the close of the first half. His loss marked a distinct falling off in the morale of the Journals. The Journals showed better team work than they have previously this season.

Their lineup follows: Journals—Athenians—Hill, Schwabauer, Siegmund, East, Bates. Referee for both games, Dwight Adams.

Tonight the Demons play the Jason Let's in the fourth round of the tournament. Demons are considered the favorites. The H-Y's will play the Athenians Wednesday night at 7 o'clock. Following this, the Webfooters will play the winners of tonight's game.

How foolish to try and save money when you have none!

FIGHT FANS EAGER FOR SILVERTON GO

Danny Garth and Art Bibbey to Hold Down Big End of Schedule

SILVERTON, Ore., Dec. 28.—(Special.)—The Silvertown Athletic club will make its bow to sports fans at a snooker Wednesday evening. The snooker is being sponsored by the recently organized city boxing commission.

The officials matchmaker of the commission, Lou Robinson, has arranged a card which promises to be the best ever staged at Silvertown. Mr. Robinson believes in matching all the local talent possible and with this idea in view all of the bouts in the coming snooker will have at least one local aspirant for hours in the ring.

The main event, a ten round go, will be between Danny Garth of Silvertown and Art Bibbey of Astoria. Garth has won every fight he has had since coming here by the K. O. route, and in the opinion of his friends, he is improving daily in ability.

The semi-windup is a re-match between Billy Hannan and Jack Sallis, both of Silvertown, who gave the fans at the last snooker the big thrill of the evening. Hannan won over Sallis by a knock-out then.

A four round special between Kid Bye of Silvertown and Tommy Moore of Astoria promises to be a fast affair. Bye will go in at 128 and Moore at 126.

One-round Schuley, at 128 and Young Foley of Los Angeles at 126 will battle in the four-round curtain raiser. Schuley's hand, broken in his last bout with Bye, is now as good as ever and if Foley lives up to his past reputation this should be one of the best scraps of the evening.

L. C. Eastman will be the third man in the ring.

STATE INCOME TAX LIST TO BE COMBED

Persons Who Failed to Submit Full Statements Will Be Investigated

Persons and corporations subject to the payment of income tax who filed returns with the federal government but failed to submit their statements to the state

income tax department are to be investigated, according to announcement made yesterday by Earl Fisher, state tax commissioner.

Mr. Fisher said that a check of the federal income tax lists for the year 1923 revealed the names of approximately 4,000 individuals who paid income tax to the government but apparently failed to file a return with the state.

"It is true," said Mr. Fisher in his statement, "that in this list are a number of federal employees whose incomes are not taxable by the state, but the tax commission has reason to believe that there are a large number of persons who have not complied with the state law.

"In justice to the thousands of persons who have paid their tax to the state, the commission intends to proceed and make every effort to round up all delinquents. Letters are soon to be mailed to each government taxpayer who has not filed a state return in order that he may have one more opportunity to meet his state obligation. Persons who ignore this last call will not be entitled to any leniency in the administration of the severe statutory penalties."

Mr. Fisher said the records show that up to the present time 77,200 returns have been filed with the tax commission. Of this number 14,600 were taxable. The total amount collected under the income tax act was \$2,700,000.

Reports received from the sheriff's offices in different parts of the state were to the effect that practically all of the income tax warrants sent out recently had been served, and in some counties the returns were 100 per cent. In Marion county all but one person served with a warrant has settled his income tax in full. A proportionate number of payments have been made in other counties. These warrants covered income tax delinquencies. Mr. Fisher said that he had not been able to determine how much money is now owing and due the state under the state income tax act, but he estimated that it would aggregate many thousands of dollars. Only a few days ago the

commissioner received a check for \$7,000 from one man who had neglected to pay his tax within the time allowed under the statutes.

The income tax law was in operation here during the year 1923, but was repealed later by the voters. It was said that an effort would be made by the state senate to enact a similar law at the next general election.

In event an income tax law is enacted to the voters; at the election in 1926, an effort will be made by the state superintendent of public instruction to have inserted in the measure a clause providing that at least 25 per cent of the returns shall be set aside for education. It was said that a large number of educators in the state favor Mr. Churchill's suggestion.

INSTALL 1926 OFFICERS MASONIC CEREMONIES CONDUCTED BY BOTH LODGES

Installation of officers was held by both Masonic lodges of Salem, Lodge No. 4, AF&AM has as its new worshipful master, A. D. Welch. E. A. Hansen was installed as worshipful master of Lodge No. 50, AF&AM.

Installation ceremonies were conducted by the retiring masters. Following the installation ceremonies a luncheon was served. Officers installed were:

- Lodge No. 50, senior warden, M. Rosecrans; junior warden, E. M. McKee; secretary, Paul W. Miller; treasurer, Jacob Fuhrer; senior deacon, W. L. Pettyjohn; junior deacon, L. W. Polka; senior steward, D. N. Hoppers; junior steward, A. C. Grege; marshal, E. H. Thompson; chaplain, James L. Lyle; and Tyler, Ben Perle.
- Lodge No. 4, Senior warden, W. P. Ellis; junior warden, C. S. Pratt; secretary, J. D. Borwick; treasurer, A. W. Smithers; senior deacon, H. E. Crawford; junior deacon, F. A. Mintz; senior steward, P. M. Barkus; junior steward, L. F. LeGarde; marshal, R. B. Powell; chaplain, W. G. Thompson; and Tyler, W. P. Rasmussen.

MAGIC ENTERTAINS CHILDREN AT PARTY

Salvation Army Holiday Affair Is Well Attended, Gifts Are Given

Children of the Salvation Army of Salem were given a Christmas tree party last night at the Army's citadel on State street. Presents were extended to the many who were present, and an elaborate program was produced.

One of the features of the evening, and the one, perhaps, that drew the most enthusiastic response of the children, was the magic revealed by E. Cooke Patton, Salem's leading representative of the witch, Titoo, the Queen of Magic.

Hauling handkerchiefs out of his vest, hat, shoes, coat, and thumbs, he announced that his act would be a seasonal one. He also made to exchange places a wine bottle and a glass.

A large number of special acts were put on by members of the Sunday school. Included in these were solos, trios, choruses, readings and such. So many numbers were there that some had to be dispensed with as the time was too short.

PAY TRIBUTE TO WILSON HOMAGE IS PAID TO LATE INTERNATIONAL FIGURE

NEW YORK, Dec. 28.—(By Associated Press.)—Five hundred cities of the United States paid homage today to the memory of Woodrow Wilson on the 69th anniversary of his birth. At the Woodrow Wilson Foundation dinner at the Hotel Astor tonight the late war president was eulogized for his statesmanship, his principles and ideals.

Dr. Harry A. Garfield, president of Williams college, said Mr. Wilson's clear vision and indomitable

purpose gave to the world living principles for the settlement of disputes among the nations which at the close of the first quarter of the new century are bearing fruit abundantly.

SUPERIOR JUDGE BURIED

SEATTLE, Dec. 28.—Funeral services for Superior Judge A. W. Frater, who died at his home here Christmas day were held here this afternoon.

VESSEL IS DESTROYED

VANCOUVER, B. C., Dec. 28.—(AP.)—The freighter Cowichan, which sunk last night 30 miles north of here in Welcome Pass off the Strait of Georgia was tonight given up as a total loss. The passenger steamer, Lady Cynthia which rammed the Cowichan in a dense fog, saved her 46 people. The loss was put at \$150,000.

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