

CITIES LEAGUE SEEKS CHANGE

Street Vacation Issue Here Indirectly Topic for Recommendation

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all municipalities.
Employment of a full time secretary of the league, with the salary of the official to be paid by the University of Oregon, also was approved. It was argued that a full-time secretary would be valuable for the reason that he could visit the various municipalities, investigate their problems, and give advice when required. Codification of all municipal laws also was favored by the league.

Fred Williams, former Salem city attorney, submitted the legislative report in which he stressed sewerage and garbage disposal. He declared himself in favor of a research bureau, and said he saw no reason why the cities should not receive financial assistance from the state in maintaining state highways through municipalities.

The proposed uniform accounting system for municipalities, as approved by the 1929 legislature, was discussed by Hal E. Hoss, secretary of state. He said all research work had been completed and that copies of the forms, together with other detailed information, would be placed in the hands of municipal officials within the next few weeks. Hoss urged the municipal officials to enforce strictly the laws regulating the operation of motor vehicles at stop streets.

Harbor, Portland Is New President
A. L. Barbur, Portland city commissioner, was elected president of the league. J. W. McInturff of Marshfield was elected vice-president, and J. L. Franzen of Oregon City, secretary.

Professor H. S. Rogers of Oregon State college, in reporting on the stream pollution problem in Oregon, declared that there is at present no need for state legislation on this subject.

"There certainly is no need," he said, "for drastic legislation which would compel cities to spend a large amount of money in sewerage disposal work." He said correction of harbors resulting from stream pollution are matters for the attention of the cities rather than the state.

Rogers declared that there is a pressing need, however, for a scientific study of stream life which furnished a basis for determining the sanitary condition of streams.

It was pointed out by Rogers that a recent survey of the Willamette river by college experts showed that between Cottage Grove and Salem there is really no sanitary problem.

Addresses of welcome were given by Governor Norblad, on behalf of the state, and Mayor Liversley, on behalf of the city. An address by Chris Schubel of Oregon City, president of the league, was one of the outstanding events on the morning program.

The report of the secretary showed that 51 Oregon municipalities are represented in the league.

OLD GRADS GATHER FOR HOMECOMING

(Continued from page 1)
This afternoon, on Sweetland field, at 2 o'clock, the Bearcat football squad plays the College of Puget Sound. A special train from the north will bring between 200 and 300 rooters from that college. Williams, the long driver, a penny welcome to these pupils.

Between halves, the freshmen and the sophomores of Willamette university will hold a bag rush on the gridiron. A picked team from each city will represent their side. Challenge and acceptance took place this week. This event promises to be interesting because of the amount of rain that has soaked the sod on the field and because it will take place after the football teams have had a chance to plow up the field and make it resemble a series of mudholes.

Tonight, at 8:15, at the high school auditorium, will be presented the homecoming play, "The Queen's Husband," by Robert Emmet Sherwood. This is the product of a cast of over a dozen of the best actors in Willamette university personnel. Rehearsals have been taking place for several weeks. Some work has been done to make the scene of the drama represent the interior of a palace.

The scene of this three act comedy is in a small kingdom in Europe. A hen-pecked husband, an egotistical dictator, and a revolution combine to make the plot hold the listeners' attentions. In addition, the marriage of the princess-heroine to her lover, the king's secretary, in opposition to certain diplomatic wishes concerning the prince of a neighboring monarchy, adds greatly to the interests of play-goers.

Tickets for the play will be on sale at the game this afternoon and before the play, tonight. Miss Helen Stiles manages the play.

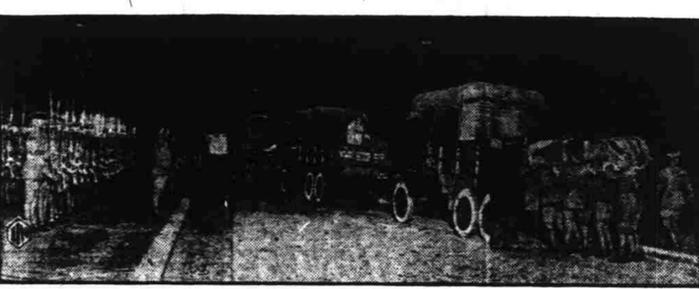
The entire arrangement for the homecoming program has been under the direction of the manager, Jim Allison. He has been assisted by special under-managers, the Cubs, the Blue Key fraternity, a cleanup and bonfire squad made up of freshmen and sophomores, and many of the student body, faculty and alumni. Leslie Sparks, graduate manager, has been an able co-worker.

AE TELLS HOW FARMERS MAY BE HELPED



George Edward Russell, better known under his pseudonym "A.E.," is a famous poet, but he is here shown discussing problems of agriculture with Secretary of Agriculture Hyde. The Irish visitor has brought with him from Ireland what he believes to be a feasible plan for the alleviation of the economic hardships of the farmer.

LAST SALUTE AS HEROIC DEAD COME HOME



Early in the morning of the third day following the wreck of the K-101 near Beauvais, France, its 48 victims came home to England. The above photo shows the coffins being transferred from the train to the tenders for conveyance to their temporary resting place in London while the entire nation mourns.

SOUTH HALF CHINA MENACED BY REDS

SHANGHAI, Oct. 24.—(AP)—Missionaries who arrived here today from devastated areas said anti-American and anti-British Red armies were swarming over three provinces of China, killing thousands of natives.
They were robbing and burning foreign as well as Chinese property in a declared campaign against Christianity and capitalism, said to be inspired by Russian influences.
Many missionaries have fled to places of concealment to save their lives. Others, their missions destroyed, are held for millions of dollars ransom.
The whole south half of China, said the missionaries, was in danger of going Red unless the government hurled at least 200,000 seasoned troops against bandits and communists who have despoiled the country for many months.

Angels Come Back to win From Stars

LOS ANGELES, Oct. 24.—(AP)—With rallies in the seventh and eighth innings enabled Los Angeles to overcome Hollywood's 10 to 2 lead in the third game of the Pacific coast league championship series here today and gave the Angels their first victory of the playoff 11 to 10.
Three home runs were the feature blows of the ball walloping struggle which for base hits matched the first and second games which the Stars won. The circuit clout raised the total to 16 in the 28 innings played so far for the pennant now held by Hollywood.

SCIENCE WITNESS IN MURDER TRIAL

WASHINGTON, Oct. 24.—(AP)—Science came into court today to aid the government in its effort to convict Herbert M. Campbell of murdering Mary Baker, a navy department clerk.
Calvin Goddard, Chicago criminologist, testified that elaborate tests made by him in his crime detection laboratory showed that bullets found in Miss Baker's body were fired from Campbell's .32 calibre revolver.
Goddard offered to take the bullets fired from a number of revolvers selected at random and then identify the guns from which they came. Charles H. Smith, chief of defense counsel, quickly accepted his challenge.
The tests will be made in the presence of the jury, probably some time next week. The verdict may hinge upon the result.

Calland not Downcast on Battle's eve

EUGENE, Ore., Oct. 24.—(AP)—Leo Calland and his Idaho Vandals arrived in Eugene today for the "Dad's Day" game with the University of Oregon here Saturday. The game will start at 2:15 p. m.
Coach Calland said his athletes were in excellent physical condition and he expected them to give Oregon a hard battle.
The Vandals have hit their stride, Calland said, and the team has improved greatly in the past week.
"I expect my team to make a

The Call Board

- By OLIVE M. DOAK
- HOLLYWOOD
Today—John Crawford in "Our Blushing Brides."
 - GRAND
Today—Lupe Valez in "Tiger Rose."
 - BIGH'S CAPITOL
Today—Joan Bennett in "Maybe It's Love."
 - THE ELSINORE
Today—Grant Withers in "The Second Floor Mystery"; and Fanchon and Marco in "American Beauty" Idea.
- It is still a man's world in the opinion of Mr. Sips unless he mis-spoke himself in his first slip for Friday.

COYOTES BY LATE RALLY BEAT IRISH

CALDWELL, Idaho, Oct. 24.—(AP)—The College of Idaho football team broke down the stubborn defense presented by Columbia university here tonight and pushed across two touchdowns in the last few minutes of play for a 20 to 6 victory.
Each team swept across its opponents' goal line in the first half. Neither converted and the half ended 6 to 6.
The teams played each other to a standstill in the third quarter but in the final period the Idahoans began mixing passes with their power plays and marched over the Irishmen for two touchdowns.

Minister Code To be Stricter

OMAHA, Neb., Oct. 24.—(AP)—High officials of the Seventh Day Adventist church today created a committee to draw up a more rigid code to govern conduct of its ministers.
Montana university, Pacific Coast conference member, will have a lighting system for football games next fall.

MURDER CHARGED, O'LOUGHLIN CASE

DENVER, Oct. 24.—(AP)—The drama of the O'Loughlin murder mystery tonight had shifted from police headquarters to the court room.
Tomorrow morning Mrs. Pearl O'Loughlin will go before the bar of justice to answer a charge of first degree murder in connection with the death of her ten year old stepdaughter, Leona, whose body was found in Berkeley Park Lake October 17.
At the same time Frank O'Loughlin, uncle of the slain child, will be called upon to answer a murder charge.
Separate informations on the man and woman were filed today in District Judge Henley A. Calvert's court. Leo O'Loughlin, a city detective and father of Leona, indorsed information against his brother, although expressing belief in his innocence. O'Loughlin's name also was written on the information filed against his wife.
Not a member of the West Point football team this season whose No. 12 jersey, the number made famous by "Red" Cagle, the great back.

PROBE EXPENSE OF POWER BILL FIGHT

Complaint filed by the Oregon state grange that public utilities were charging against operating anti-American and anti-British Red armies were swarming over three provinces of China, killing thousands of natives.
They were robbing and burning foreign as well as Chinese property in a declared campaign against Christianity and capitalism, said to be inspired by Russian influences.
Many missionaries have fled to places of concealment to save their lives. Others, their missions destroyed, are held for millions of dollars ransom.
The whole south half of China, said the missionaries, was in danger of going Red unless the government hurled at least 200,000 seasoned troops against bandits and communists who have despoiled the country for many months.

Golden Bear And Husky Clash Today

SEATTLE, Oct. 24.—(AP)—For the 17th time since 1904 the University of California and University of Washington football teams will tangle tomorrow afternoon.
The game will be played on the new turf field in the Washington stadium with the California Bears reigning a favorite.
In the 16 previous contests Washington has the best record. The Huskies have won eight, lost six and tied two. California, however, captured the last two titles by one touchdown margins and was said to be a 10 to 6 favorite in tomorrow's battle.
Unsettled weather was predicted for Saturday but a large canvas cover has been protecting the field from a hard rain and the teams were assured of at least a dry gridiron to start on.
The Huskies are in better condition for the game than at any time since their first tilt with Whitman early in the season. Three or four players are still nursing aches and pains but they will be able to do their bit against the Bears.

Blighs Capitol Theatre

Blighs Capitol Theatre
SUN. - MON. - TUES.
The Greatest of all Stars in the Greatest of all Adventure Stories!
JOHN BARRYMORE
with JOAN BENNETT and a great cast

STATE LOSES COOL MILLION

Law Does not Give Equality To all, is Ruling of Supreme Court

(Continued from page 1)
substitute an excise tax not based upon the value of the property of the exempted individuals.
Similar Treatment Of all Demanded
"In the Standard Lumber company vs. Pierce, supra, this court declared that classification must rest upon some ground having a fair and substantial relation to the object of the legislation so that all persons similarly circumstanced shall be treated alike."

"It must be evident that the intangibles tax law is invalid unless other circumstances not yet considered by us, come to its support. The attorney general believes that the act can be sustained by disregarding the corporate entity, and comparing the situation of a group of individuals engaged in the investment banking business, as a partnership, with another group engaged in the same business who have incorporated their association. He argued that the first group would be taxed only under the intangible tax while the second group would be taxed twice, once by reason of the excise tax and a second time when the profits of the enterprise are passed from the corporation to the stockholder in the form of dividends.

"In comparing conditions of the two groups we must disregard the tax imposed by the excise tax law because that is a sum taken from the second group on account of a special corporate privilege which it enjoys, and which the first group evidently felt it could not afford. Doesn't Operate Equally For All
"But let us now determine whether the intangibles tax law will operate equally upon both groups. If it were evident that the corporation would distribute to the associates all of its profits like a partnership is bound to do then every dollar of corporate profits would be taxed, and the groups would be brought into an equal condition. But, it is common knowledge that all of the profits of a corporation are rarely distributed to the stockholders. In fact, under the spur of modern taxation laws, only the inescapable minimum is thus distributed in cash.
"In financial corporations, of the type that are in competition with the plaintiffs, reserves, surpluses and individual profits are constantly augmented from annual earnings. These earnings, retained in the corporations' possession, and distributed from time to time by means other than cash dividends, would entirely escape taxation under the intangibles tax law. For instance sections 1, subdivision F, exempts stock dividends from inclusion in computing individual net income. Hence the tax on dividends would fall as a practical matter from bringing the two groups into substantially the same condition. The burden of taxation borne by the stockholders would be substantially less than that borne by the individual.

The attorney general argued that the tax assessed by the intangibles act is in lieu of the personal property tax and is therefore valid. Disposing of this contention it is our opinion that chapter 317, laws of 1927, exempted intangibles from the personal property tax only when the income tax had been subjected to an income tax and had reference to the income tax statute before this court in the Standard Lumber company vs. Pierce, which is no longer a law at this time.

Conflicts With 14th Amendment
"It is our opinion that the intangibles tax law is invalid due to its conflict with the provisions of the 14th amendment to the federal constitution which guarantees the equal protection of the laws. We have not discussed in the opinion all of the nu-

ALLEGED SLAYER AND VICTIM



First picture of George W. Perry with Mrs. Cora Belle Hackett, the "want ad" bride, whose body was found in a lonely Wisconsin road. Perry is sought by the police, who believe he killed Mrs. Hackett during the honeymoon. The discovery of her body has revealed the many marriages of this modern Bluebeard.

Cooper Gets Lead in Open At Salt Lake

SALT LAKE CITY, Oct. 24.—(AP)—Harry Cooper, diminutive professional of Los Angeles, gained a two-stroke lead over a class field of "money golfers" in the opening round of the first annual Salt Lake City \$5,000 open golf tournament here today by bagging a par shattering 70 over the rugged Salt Lake Country club.
Trailing Cooper by two strokes were C. E. Foley, Utah state amateur champion; The Espinosa brothers, Abe and Al of Chicago and Craig Wood, the long driving Bloomfield, N. J., pro, each with par 72s for the first 18 holes.
Foley's low score was made possible by a hole in one, his tee shot finding the cup on the short second hole. He went out in a brilliant 22, two under par, but faltered on the home nine and finished the round even par. Wood shot two 36 cards while Al Espinosa clicked off a 37 going out and came home two under par. Abe Espinosa shot a 34 and a 38 for his par.

IT'S A RIOT !!

the "QUEEN'S HUSBAND"
3-Act Comedy
presented by THETA ALPHA PHI Nat. Dramatic Frat. W. U. HOMECOMING
See It Tonight H. S. Auditorium 8:15
80c all seats reserved 50c

COUNTIES REDUCE DEBTS GRADUALLY

(Continued from page 1)
struction of the St. John's bridge. The treasury department records show a satisfactory reduction in county road and general fund warrant indebtedness during the past two years. On July 1, 1930, the counties had approximately \$493,000 in road warrants outstanding as compared with \$603,000 on July 1, 1928. In July of this year the net general fund warrant indebtedness of the counties was approximately \$524,000 as compared with \$954,000 on July 1, 1928.
The figures of the state treasurer reflect a policy of conservatism on the part of the county courts and a desire to liquidate. The debt ratio, including funding bonds issued by some of the counties pursuant to constitutional amendments, is virtually all cases are far below the six per cent limitation on county indebtedness prescribed by the state constitution.
State Treasurer Kay said the counties have an exceptionally clear record in respect to paying promptly the interest and principal on their bonds. He also said it was apparent that the county courts desired to reduce taxes rather than issue more bonds for public improvements.

Stayton Wins Over Dallas By 6-0 Score

DALLAS, Oct. 24.—(Special)—Dallas high school football team was defeated here this afternoon by Stayton high, 6 to 0. The only touchdown of the game was made by the Stayton men in the second period when they completed a 30-yard pass on a dead-man play, landing on the 10-yard line, then an end run to the one-foot line and over through center. Try for point through Dallas failed.
Dallas lineup was: Ends, Peckerton, Kilner; tackles, Quick, Morrison; guards, Hayler, Fisher; center, McCann; quarter, Moser; halfbacks, Frick, Watson; fullback, Puller. Dean Cagle substituted at half and Hinaman at guard. Stout of Oregon State college was referee.

GRAND
MONTE BLUE and LUPE VELEZ
Tiger and ROSE
HOLLYWOOD
Home of 25c Talks
LAST TIMES TODAY
Mickey Mouse Matinee Today 1:30 P. M.
JOAN CRAWFORD
"OUR BLUSHING BRIDES"
with Robert Montgomery, Anita Page, Dorothy Sebastian, Raymond Hackett
Also Clump Talking Comedy "The Blimp Mystery"
Fables, Comedy and News
COMING SUNDAY, MONDAY and TUESDAY
DRESSLER MORAN
CAUGHT SHORT

THE ELSINORE
TODAY and SUNDAY
FANCHON & MARCO'S
"American Beauty"
Idea
Featuring MISS UNIVERSE and EIGHT OTHER BEAUTY WINNERS
With EDDIE HANLEY and the Personality Boys
HUFF and HUFF TOOTS NOVELLE SUNKIST BEAUTIES
Elsinore Orchestra Featuring "You Are The Melody"
ON THE SCREEN
H. B. WARNER
Grant Withers - Loretta Young
In
SECOND FLOOR MYSTERY
Sound News - Silly Symphony