

THE EUGENE GUARD

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TUESDAY, FEBRUARY 3.

Eugene's Growing Pains.

Eugene, as has been remarked heretofore in these columns, is suffering from growing pains. The shortage in needed fire department personnel and housing is one of the manifestations. There are others, and some of them were pointed out by Mayor Parks, speaking before the Kiwanis yesterday.

Eugene's population has practically doubled in the past ten years, but its police department personnel has not grown. In 1912 the assessed valuation of city property was \$8,676,360. Now it is \$16,113,550. In 1918 building permits were \$62,816. Last year they were \$2,734,705. These figures are startling. One not familiar with the record can scarcely realize the extent of the city's recent growth.

The direction taken by extension of municipal facilities during the past year has been that of street improvements more largely than any other. And further progress in this line is provided for. But not less important are several other needs. These include an enlarged fire department personnel and housing, an enlarged police force, a system for new and increased water supply, replacement of sewers and a system of garbage disposal. Need for them all is imperative.

If the bond issues which are to be placed before the people soon are voted, these things will thus be provided for. They will have to be provided for in this way or some other, because the city's growth is something that will go on and increase rather than diminish.

The Mounting Cost of Government.

Fifteen per cent of all the wealth produced in the United States last year went to pay the cost of government, according to a writer in the Dearborn Independent. Taxes on city homes now amount to as much as was paid for renting similar ones a few years ago. And the cost of government mounts.

Responsibility is with the people. It is useless to try to blame the office-holding class. Whenever public sentiment shall demand economy to the point of insistence, there will be economy. To be sure officials will spend all that is given them to spend. They will go on spending until they hear sustained protest against spending. Then they will stop it.

The greater part of the burden of state and municipal taxes in Oregon is of popular creation. It represents appropriations made by direct vote of the people. And everybody knows how legislative appropriations are traded. People and legislators who represent one class will consent to an appropriation for another class in order to get support for similar favor to themselves. Desire for special favor outweighs consideration for general economy.

We have a president now who is a genuine advocate of economy. His precepts and example undoubtedly will have an effect upon the national tendencies. But he cannot stop the ever-mounting cost of government. The only thing that can do that is determination by the people themselves that it must be stopped. And so far no such determination is manifest.

In Carlton two city councilmen are recalled. In Ashland relations between the mayor and the city council are strained, owing to differences concerning appointive offices, and a similar condition prevails at Kelso, Wash. In each of the three places the community is torn with dissensions among partisans of the contending factions. Happy is the city whose officials team together.

In the sunny places, the first daffodils bloom. Pussy willows have reached the fuzzy stage. Soon there will be spring beauties and trilliums and buttercups. After that things out of doors will unfold with a rush. There is always a wealth of beauty in the open, but the loveliness of early spring is a loveliness of promise peculiar unto itself. And it is almost upon us.

Dean Eric Allen, of the school of journalism in the University of Oregon, is framing a programme for the coming annual newspaper conference that is bigger and better than ever. No Oregon newspaper man can afford to miss it.

Two weekly news reels made in Oregon are now being exhibited in Portland motion picture theaters. Each, we learn by careful reading of the competing Portland papers, is very much better than the other.

Optimistic thought for today: Maybe the woodpile will last until April.

COMMENT OF THE PRESS

Wanted—A Law-Less Legislature. (Medford Mail-Tribune) New state laws are being turned out at Salem as rapidly as a certain make of automobile from a certain factory near Detroit, Michigan. (The name of the car is not mentioned for that, of course, would be advertising.)

Cutting Government Expenses. (Ashland Tidings) It is true that taxes are not going to be reduced very much in Oregon because the growing needs of the institutions must be met. However, that is all the more reason for economy and cutting to the bone on every appropriation. We have so much government now that the cost is tremendous, and do the best we can, taxes are going to be high, but if we are careful we can use economy and keep down so that the growing property interests will ease the burden.

Still Creating. (Salem Statesman) Despite the fact that Oregon has about all the government it can support, a principal business of the legislature is to create more government and therefore more offices, and still further more expenditures. We would not relinquish the government we

have, but certainly we can wait a while before taking on any more. There is such a thing as too much government, and all government is expensive.

Religious Heresy and Political. (Sheridan Sun) The heresy trial of Bishop Brown of the Episcopal church, resulting in the expulsion of that "divine," comes in for wrathful denunciation by the Corvallis Gazette Times, which appears always fearful of the world is in for a "throw back." The materialistic attitude of our contemporary is as intolerant as it would make out the spiritualistic attitude of those it opposes to be. Rev. Brown, the Gazette Times avers, should be permitted to continue in the church and propound to and confound his hearers with doctrines contrary to the "sacchings" of the church. Yet the Gazette Times condemns vigorously the right and justice of politicians holding "progressive" tenets, to masquerade under the cloak of the republican party—because those tenets are opposed to the policies of the party. Nor did it deny the right of the republican senators to expel LaFollette, et al. That was action taken only because LaFollette and his followers were political heretics. Mainly political expediency to preserve party discipline. Certainly the Episcopal church has the same right.

25 Years Ago

(From the Guard, February 3, 1900) George F. Crow will occupy the western portion of the corner room of the Christiana block for his business when Mr. Gilbert takes the front portion for his shoe store. The entrance to Mr. Crow's place will be on Ninth street.

Jerry Horn's colored bootblack has left for other fields.

Miss Iula Bradley came up today from Harrisburg.

W. C. Hale is home from a professional trip to Salem.

Harry Bristow was in town today, having made a trip down from Cottage Grove.

W. W. Wilder, organizer for the Modern Woodmen, went to Portland this afternoon. Mrs. Wilder is coming from the east, and they will make their home in Eugene.

Miss Edith Hoffman is returning today after a trip to San Francisco.

Mrs. F. A. Rankin is home from Sodaville.

In Lighter Vein

Nothing to Say About (Pittsburgh Chronicle-Telegraph) "One hundred and one, eh?" exclaimed the vacationist who had pointed out to him the oldest inhabitant of the town. "Well, that's quite a record. I suppose the townspeople are mighty proud of him."

"I'm damn," responded the native. "His record ain't so much. He ain't done nothing in this town, 'cept to grow old, and it took him a darn long time to do that."

Florida Chides California (Miami Herald) California has approved the Child Labor Amendment. But the native sons never were very strong for work, anyhow, except working the tourists.

Liquid, All Right. (Southern Lawyer and Banker) "The Mississippi banker asked a man who was trying to borrow money, 'How much have you in the way of immediate liquid assets?' To which the customer cautiously replied, 'About a case and a half.'"

Where Consensus Halts (Washington Star) "Do you always vote the way you conscientiously think?" "Not always," answered Senator Sorghum. "I know, as everybody else does, that I deserve better compensation. But I wouldn't have the nerve to vote for an increase of my own salary."

Disposing of a Theory (Detroit News) Paavo Nurmi, the fleet Finn, is a paperhanger. This disposes of the theory that he was a plumber who developed his extraordinary swiftness hurrying back for his tools.

Might Be Either (Louisville Courier-Journal) "Will you fly with me?" "Is that a proposal or merely an invitation to go aviating?"

TODAY

(Continued from page one) sentiment of the large majority of the people, preparatory to a more intimate relationship with foreign nations. The president need go no further than the election returns of 1920 and 1924.

Once, when they elected Harding, and again, when they elected Coolidge, the people of this country voted, by a plurality of seven million votes, to keep away from European entanglements, away from the league of nations and away from European "ties" that would tie up the United States in Europe's tentacles.

Andrew Carnegie gave away many libraries with no books in them. He was a humorous little Scotchman and supplying plates with no food may have seemed to him rather amusing. When he died he left a magnificent concert hall, named after him, in New York City. Now it is to be sold and torn down. It enabled millions of people to hear good music, and was more useful than any one of the empty Carnegie libraries. If he were here it wouldn't be sold, probably.

Mr. Ottinger, the attorney general of New York state, refuses an automobile paid for by the public, thus saving \$370 a month to the state. What New York's attorney general does willingly other officials should be compelled to do.

There is no reason why people should provide an automobile for an official, unless his work actually makes an automobile necessary. When the ordinary worker is compelled to deliver himself at his work, and do his traveling by street cars, there is no reason why public officials shouldn't do the same. This, of course, does not include



WETS PLEASED; DRYS DISMAYED

Edwards' Rum Scandal Has Paradoxical Effect in Congress, Where New Jersey Senator Leads Liquor Bloc

By CHARLES P. STEWART (NEA Service Writer) WASHINGTON, Feb. 3.—Paradoxical as it may seem, the wets in Congress are elated and the drys dismayed by the characterization as a bootlegger of Senator Edward J. Edwards, leader of the Senate wet bloc.

Nevertheless that's the situation. After all, the explanation's simple. The wets have been trying for two or three years to tear the subject of prohibition open in a sensational way—to emphasize their contention that the country remains as wet as ever, though voted dry.

Twelve radical republicans will be excluded from every republican party caucus. The announcement of this decision was greeted with cheers from the floor of the house of representatives and from the crowded galleries.

If the republican party can stand the so-called "radical republicans" probably can.

A political party, no matter how big, rich, fat, successful and coveted, makes a mistake when it forbids members to do their own thinking. They don't make that mistake in England, where they have had their unpleasant experiences and have learned what things can happen.

Oregon Briefs

Mrs. Belle Walker, wife of Charles Walker, suffered a broken leg at Brownsville when she slipped and fell on a sidewalk.

Hard Federation wheat for seeding purposes is selling in Union county at \$2.25 a bushel. There is a big decline because of the damage by freezing in December.

Caught operating a still in Astoria, Walter Sori was fined \$1000 and sentenced to 90 days in jail. A partner, Mathison, drew a fine of \$150 when he pleaded guilty to possession.

Gus Vessellou of Oregon City, 32, ex-service man and a member of the American Legion post of that city, died at the military hospital at Camp Kearney.

Leroy Johnson, who pleaded guilty at Tillamook to the charge of unlawful issuance of a check, was fined \$1000 and sentenced to the state penitentiary for five years.

An error found in the Linn county tax summary for 1924 shows that the amount of tax to be collected in 1925 is \$1,125,233, instead of \$1,119,245, as a first given out by the assessor.

The Independence branch of the normal training school system has been closed as a precaution against the spread of diphtheria, several cases of which have been reported in Independence.

Practically all the unacademized roads in Klamath county are impassable at the present time because of the thaw which followed the snow and cold weather. Many country children are unable to get to school.

Umatilla Salary Measure Passed

STATE HOUSE, SALEM, Ore., Feb. 3.—The senate Monday passed a bill by the Umatilla county delegation providing for an increase in salaries of Umatilla county officers and submitting the question to the people.

Among bills introduced in the house today was HB 300, judiciary committee, granting city of Medford right to use waters of Big Butte creek.

BIBLE THOUGHT FOR TODAY

LABOUR NOT TO BE RICH: cease from thine own wisdom. For riches certainly make themselves wings; they fly away.—Proverbs 23:4, 5.

Bible Question (Look up the answer) With what will the earth eventually be filled? —Habakkuk 2:14.

Foreign Trade Little Changed

WASHINGTON, Feb. 3.—Foreign trade of the United States during 1924, in spite of the increased volume of exports, showed no great change in the countries of origin and destination, but North American countries failed to participate in the general increase in the exports of this country.

For 1923 and 1924, the exports from the United States to North America were not phenomenal, while those to every other quarter of the globe showed marked expansion in 1924.

They have been trying to frame one for years," Senator Edwards said, when news of the charge against him reached Washington. "That's why I'm so bitter against the prohibitionists. They're always trying to frame innocent men."

Are the drys going to deny him a chance to vindicate himself? It will be mighty difficult. If they do give him a chance, where will the investigation stop? Nobody knows.

The wets wouldn't be so well satisfied if the drys so unhesitatingly if the former didn't feel pretty sure and the latter very much afraid that Senator Edwards will be able to make a successful defense.

or interest from retain domestic building and loan associations, as does not exceed \$300; 8. The rental value of a dwelling furnished to a minister of the gospel as part of his compensation, or 9. The amount of tax paid on behalf of a taxpayer by a debtor corporation on interest from so-called "tax free covenant" bonds, or imposed upon a taxpayer's interest in a corporation, but paid by the corporation without reimbursement (such as taxes paid by national banks on behalf of their stockholders).

Your Income Tax

This is the second of a series of articles explaining the income tax to the layman. It has been prepared in view of recent changes in the income tax law.

By R. A. CONKEY (Tax Consultant) TAXABLE income means gross income less allowable deductions and credits. Gross income means gains, profits and income (in whatever form paid) derived from all sources including:

Salaries, wages, commissions, fees and all compensation for personal or professional services; Trades, businesses, commerce and sales or dealings in property; Rents, royalties, interest, dividends and the distributable share of earnings from partnerships and joint tenures, whether or not such earnings have been distributed.

The following items are exempt from the tax and do not have to be included in gross income: 1. Proceeds of life insurance policies paid upon the death of the insured;

2. Amounts received by insured as a return of premium upon life insurance, endowment or annuity contracts;

3. Amounts received from accident or health insurance, or for damages on account of personal injury or sickness;

4. Property acquired by gift, bequest, devise or descent. But the income from such property, including any profit from sale, must be included in gross income;

5. Interest on obligations of a state, territory or any political subdivision thereof, or the District of Columbia, as securities issued under the federal loan act, and on all obligations of the United States and its possessions. However, in the case of obligations of the United States issued after Sept. 1, 1917 (other than postal savings certificates of deposit), the interest therefrom must be included in gross income if, by the terms of the acts, authorizing the issue thereof such interest is not wholly exempt from income tax. This in the case of interest received from Liberty Bonds, an individual may hold an aggregate amount of \$55,000 of any of the 4 per cent or 4 1/2 per cent and the interest therefrom would be entirely exempt from the income tax but interest from any amount in excess of this would be subject to the surtax.

All government bond interest is free from the normal tax but is subject to the surtax in case the holdings exceed the exemption allowed by law. The present exemption of \$55,000 on Liberty Bonds runs until June 2, 1926, at which time it is reduced to \$5000;

6. Certain amounts received from the United States under the provisions of the war risk insurance, vocational rehabilitation and World War veterans acts, or its pensions.

7. So much of the amount received before Jan. 1, 1927, as dividends

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gent soldiers and sailors of the Civil war, Spanish war, Philippine insurrection and the Indian wars. Representative Hammond's house bill authorizing the state land board to execute the trust created by the will of John T. Aggerson, deceased was passed by the senate. Mr. Aggerson left a fund to send students to Oregon Agricultural college and the bill legalizes administration of the fund by the land board. A bill introduced by the Multnomah delegation in the house permitting idle money of the interstate bridge fund to be invested in interest-bearing securities was passed by the senate. Senator Eddy has introduced a concurrent resolution providing for a special committee to investigate the feasibility of a teachers' retirement fund.

Boy of 14 Holds Reds Spellbound

NEW YORK, Feb. 3.—A boy of 14 held an audience of 15,000 red-headed men and women spellbound Sunday in Madison Square Garden, while he exhorted them to bring about a fulfillment of the plans of Nicolai Lenin, in whose memory, the meeting had been called.

Morris Spector, a public school student, received an ovation when he shouted: "Down with capitalism! Down with system! Up with the Soviet republic!"

The audience, including 400 boys and girls, rose, waving red handkerchiefs.

The meeting adopted a resolution demanding the recognition of the Soviet republic, and chanted the Internationale again and again.

Five thousand persons were turned away from the meeting and 200 policemen were on hand.

Harry Gaynor is Killed at Dallas

DALLAS, Ore., Feb. 3.—Harry Gaynor, 50, a machinist helper in the Southern Pacific railroad roundhouse was killed Monday morning at 11:30 o'clock when struck by a switch engine in the railroad yards with Engineer Claud Richardson at the throttle. No one saw the accident, and the first inkling anyone had of the disaster was at the time he was found beside the track with a fractured skull and with both legs broken. He died on the way to the hospital. He is survived by his mother and two sisters.

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Mr. Linville Has New Headquarters

ROSEBURG, Ore., Feb. 3.—L. Linville, federal prohibition agent arrived here Monday to establish his headquarters. He will be in charge of the southern Oregon district with offices at Roseburg.

The office formerly was located at Medford but has been moved to this city, and will be operated under the direction of the federal prohibition director.

HEAVY SENTENCE GIVEN

PEMBLETON, Ore., Feb. 3.—The heaviest sentence ever given in Umatilla county for violation of the law prohibiting the ownership and operation of a still was imposed Saturday afternoon in the court of Justice Howton in Freewater, when Louis Wendt was sent to the county jail for one year and fined \$5000.

Dr. Ashton for Chiropractic and Electro-therapies Opposite Helia theater. Phone 300. tf

Osburn Hotel Beauty Parlour, Phone 501. tf

If we could run like Nurmi, we would get back from lunch on time.

Los Angeles woman was awarded \$25,000. Her husband gave her the air but refused to give her the heir.

Mrs. Stack of Providence, R. I., got \$300,000 because her husband left her holding the sack.

You can tell when prohibition is effective. They will quit singing Sweet Adeline.

This Follow the Swallow is a pretty piece of music even if it does remind us of a chaser.

Detroit woman robbed men and gave the money to her husband, but they are hard to train that way.

If they don't hurry up with last year's baseball probes they won't finish in time to start on this year's.

Hickman (Ky.) man got three years for bigamy. Marrying is a good custom but a bad habit.

The price of what is up so they are saying it with flour.

It took 12,000 men to clean up after New York's snow storm, so maybe they were paid out of a slush fund.

Had a big flood in Georgia and southern Alabama. Streams all up. Many stills washed away.

Loan Extension Bill is Passed By State Solons

STATE HOUSE, SALEM, Ore., Feb. 3.—Senator Upton's bill which extends to Spanish war veterans and to certain women who served in the World war, the privilege of the state loan under the bonus and loan act was passed by the senate Monday. The bill will make effective the constitutional amendment adopted by the people at the last election.

Senate passed a bill by Senators Davis and Dennis providing for burial of the widows and children of indi-

SPRING LOANS

Spring calls forth plans that often require backing from the bank. Now barns, granaries, dwellings or other buildings await repairs or improvements. There are fields to be plowed, and there a farmer is taking on more land to lease or purchase. Here is a time when contracts are made, notes negotiated, new loans made or previous loans renewed. Under safe conditions we are able to provide loans for convenient terms and at reasonable rates. We strive to assist and accommodate the farmer to the utmost extent in every way within the province of sound banking. Dealings in all cases are kept strictly private and confidential.

Consult Us Concerning Your Credit Needs

BANK OF COMMERCE

EUGENE, OREGON

CONSERVE YOUR ESTATE

The man who works hard to create an estate for his wife and children is naturally interested in seeing that that estate is protected after he is gone against poor investments or other misadventure. Ask your lawyer to specify the Trust Department here at the First National Bank of Eugene. Its management will then be under safe and profitable supervision.

FIRST NATIONAL BANK of Eugene

SINCE 1883

Quick Starting SHELL GASOLINE

U. S.

a universal symbol for security and rectitude

The initials U. S. on a bond give it a margin for security and reliability. In the Courts it means justice. On a passport it assures protection. In China it means unselfishness and square shooting.

So, too, in the realm of Lane County banking, U. S. is a symbol for security. It inspires confidence because the U. S. National Bank has aided business fairly and squarely, progressively and intelligently for the past thirty years. Let it be your aid in banking.

UNITED STATES NATIONAL BANK

The Bank for Service
EUGENE LOAN AND SAVINGS BANK
The Bank for Savings

SOMETHING WRONG

Headache? Backache? Nervous? All down and out? Don't neglect yourself. Neglect may lead to serious illness.

CHIROPRACTIC

Removes the cause—Health returns

GEO. A. SIMON

Examination Free 916 Willamette St. phone 2841