e Rood River Elacier.

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Make 1924 Your Year The New Year belongs to everyone - no single

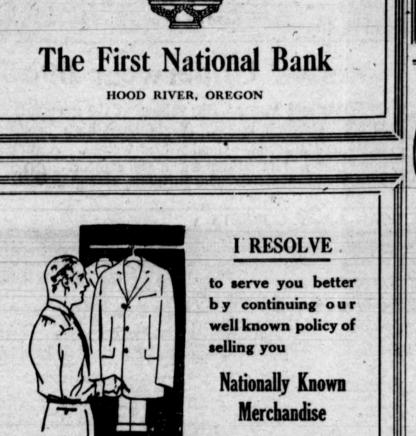
man can claim it now. But its promises are for you -if you achieve.

Will every day pay a dividend to you in something worth while accomplished?

New chances to serve and to succeed are offered each one of us.

Money in the First National will help you win your goal in 1924. Save something each week, and bank it where interest works for you. It may open the path to greater comfort and happiness, to business success and riches.

The Happiest and Most Prosperous New Year ever is our wish to you.



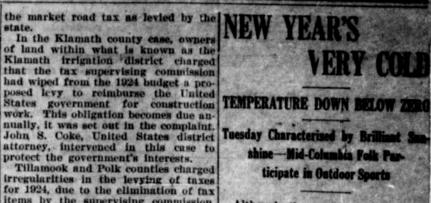
because we know it's the best policy.



"If cup, or crust, or covering, Has been dispensed by me; TAX STATUTE IS INVALID SUPREME COURT DECIDED FRIDAY SUPREME COURT DECIDED FRIDAY

mission was created by the legislature in 1919. The legislature in 1923 at-tempted to amend the 1919 law to extend the tax supervising and conserva-tion commissions to all counties in the state but failed properly to amend the

E. Hoss, presider Editorial Associa That the Oregon State Association ence when they to "The levy already having been made by the court of Umatilla county, the defendant assessor is directed to ex-tend the same upon the tax rolls in accordance with the findings of the county court. slastic terms by tho ested in the dev by this association at their he mountain last sur county court. "In the case of Klamath county, while briefs have been filed amicus curiae, no petition has been filed, but the plan of the Forest Service plete a lateral road from the Hood Loop up to Coopers addition to the re it is clearly the duty of that county program. and all other counties to make provi-sion by suitable act to provide funds Dodson, general manager of the Portnany of the editors wrote articles for their papers when sion by suitable act to provide funds to carry out all contracts lawfully en-tered into. "An opinion setting forth the views of the court will be hereafter handed down. The time being limited to thursday precluded the preparation of an extended opinion at this time." Suits to break down the operation of the county tax supervising and con-servation commissions were filed by five counties. These included Uma-tilla and Yamhill counties, which were represented by attorneys at the hear-ing,and Tillamook, Polk and Klamath counties, which filed briefs amicus curiae. Another brief attacking the newspaper men are given a of credit for the decision roment to proceed with the wo onstructio A few of the comments from sted persons, showing their appr tion of the work of the as follow Kent Shoemaker, chairman Legion Climb: "We are in receipt of a telegram from Senator McNary with the assurance from Colonel Gre that work on the Coopers Spur will commence next spring, and there is great rejoicing in Hood River. I curiae. Another brief attacking the law was filed by John S. Coke, United the Chamber of Commerce, accompanam well enough acquainted with the sentiment here to say to you that we give you and your association due credit in helping us put this across. I have kept in touch with the articles States district attorney, with head-quarters in Portland. Briefs upholding the state chamber meeting. the constitutionality of the act were filed by the attorney-general, J. H. Car-nahan of Klamath Falls and J. B. Kerr OREY CAMERON SUCappearing in the state papers since our climb, and I assure you we feel of Portland. CUMBS TO OPERATION well repaid in our judgment that, if we could once get the editors on the In the Yamhill county case which ras started by practically all of the mountain, they would be sold to the bankers there, it was alleged that the law creating the tax supervising comfuture possibilities as a scenic attrac-tion for the benefit of the entire state. Orey Cameron, aged 24 and son of tion for the benefit of the entire state. Mr. and Mrs. J. O. Cameron of Dukes I hope, after the completion of the ons was unconstitutional in that valley, died at the Cottage hospital Thursday following complications tain you at our mile-high camp, which under the constitution of the state the county courts are charged with the management of the affairs of the counfrom a mastoid operation. Mr. Camer-on was a former student of the Oregon Agricultural college, where he was a we will now attempt to perm including the duty to levy taxes. improve for the betterment of It was set out that the county court of Yamhill county prepared its budget of expenditures for the year 1921, that committee, but that subsequently the tax supervising commission eliminated certain tax items necessary for the climbs. William P. Allyn, secretary of Hood River Chamber of Commerce: "We certainly want to thank the State Editorial Association for their wor proper conduct of the corporation's af-fairs. The items eliminated from the Yamhill budget involved approximately \$75,000, including highway bond prin-cipal and interest due during the year 1024. Funeral services were held Saturday afterneon, at the First Christian ful support in securing this road, for it is largely through their efforts that this was accomplished." Leroy Childs, president of River Chamber of Commerce: certainly appreciate your interest and cooperation which have been a great afternoon at the First Christian church. Rev. W. S. Gleiser, pastor of help in securing this project." Joe D. Thomison, editor of Further charge was made that the Yamhill county tax supervising com-mission reduced materially the allow-Interment followed at Idlewilde ceme-The funeral was directed by Anderson." It is the funeral was directed by Anderson." It LOSS OF 1923 RECORD LOW POINT RECORD LOW POINT Harry N. Nolson adjustment of the Record Low Point River Glacier: "Hood River folk cer tery. The funeral was directed by C. C. Anderson." ances of a number of county offices. while the budgets of other offices were increased. Attack also was made by Yamhili county bankers on the title of the act, and they questioned the au-thority placed in the hands of the gov-ernor, who has the appointing of the tax supervising commissions. The Umatilia county case, which was directed at the county assessor there, alleged that the tax supervising com-mission had eliminated from the 1924 budget a levy for market roads. The supreme court was requested in this case to compel the county assessor to make the market road lay. 7 In connection with the Umatilla county case, the question was raised as to the constitutionality of the county feature of the market road law. Al-though not contained in the memoran-da opinion, the court held that the market road law is constitutional, as it affects county levies, but the act is subject to the 6 per cent limitation statute. In the original market road law county market road levies were ax supervising commissions. The Umatilia county case, which was Harry N. Nelson, adjutant aw county market road levies were pecifically exempted from the 6 per ent limitation act. unity of Hood River. Mr. and Mrs. E. A. Franz left yes Rubber Stapps GLACIER OFFICE



the annual meeting of the Oregon e Chamber of Commerce will be in Portland Jannary 4, according mouncements sent to all commer-organizations of the state.



state but failed properly to amend the title. Because the time for levying taxes expired Friday night, the supreme court made no attempt to investigate the constitutionality of the law, but this question probably will be covered fully in the supplemental opinion which likely will be handed down within the next three weeks. "The court is unanimogaty of the opinion that the act of 1023 creating tax supervising and conservation com-missions is void," said the memoran dum findings, "because of defective title. There is nothing in the title of the act indicating that it extends to the whole state. This, of course does not affect Multinomali county. "Such being our conclusions, the court y courts of the various counties in the state are free to make levies in accordance with their own judgment without reference to the provisions and limitations of the constitution and the statutes. "The levy already having been made" The following was clipped from the epartment of the Oregon State Ed

