

The Hood River Glacier.

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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.



The First National Bank

HOOD RIVER, OREGON

We Wish You A

Happy
New
Year!

KRESSE DRUG COMPANY

The Rexall Store

TAX STATUTE IS INVALID

SUPREME COURT DECIDED FRIDAY

Error in Title of Tax and Conservation Commission Law Declared to Nullify It

Word came last Friday to District Attorney John Baker, that the supreme court had declared the 1923 legislative law, establishing the county tax and conservation commissions null and void because of an error in the title. The court's decision was made here Thursday morning, as December 28 is the last day on which the levies for the coming year can be made out, and was ready to proceed with the levy. It was decided to await news from the supreme court, known to be in session and considering the law. Mr. Baker received the news shortly after lunch and the court met at 2:30 and adopted a budget, which showed a reduction of approximately \$10,000 under the tentative budget furnished the tax and conservation commission. The commission had cut an approximate \$18,000 from the tentative budget. The city filed an amended budget to take care of the library. The municipality and the county have entered a contract to join in a 50-50 basis in support of the library. The opinion handed down by the supreme court in no way affects the tax supervising and conservation commission now in operation in Multnomah county. The Multnomah county commission was created by the legislature in 1919. The legislature in 1923 attempted to amend the 1919 law to extend the tax supervising and conservation commissions to all counties in the 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 unanimously of the opinion that the act of 1923 creating tax supervising and conservation commissions is void," said the memorandum 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 Multnomah county."

"Such being our conclusions, the county courts of the various counties in the state are free to act in accordance with their own judgment, without reference to the recommendations of the tax conservation commissions, but subject to the provisions and limitations of the constitution and the statutes."

"The levy already having been made by the court of Umatilla county, the defendant assessor is directed to extend the same upon the tax rolls in accordance with the findings of the county court."

"In the case of Klamath county, while briefs have been filed amici curiae, no petition has been filed, but it is clearly the duty of that county and all other counties to make provision by suitable act to provide funds to carry out all contracts lawfully entered 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."

"The court will break down the operation of the county tax supervising and conservation commissions were filed by five counties. These included Umatilla and Yamhill counties, which were represented by attorneys at the hearing and Tillamook, Polk and Klamath counties, which filed briefs amici curiae. Another brief attacking the law was filed by John S. Coke, United States district attorney, with headquarters in Portland. Briefs upholding the constitutionality of the act were filed by the attorney-general, J. H. Carnahan of Klamath Falls and J. B. Kerr of Portland."

"In the Yamhill county case which was started by practically all of the bankers there, it was alleged that the law creating the tax supervising commissions was unconstitutional in that under the constitution of the state the county courts are charged with the management of the affairs of the county, including the duty to levy taxes."

"It was set out that the county court of Yamhill county prepared its budget of expenditures for the year 1924, that the same was approved by the budget committee, but that subsequently the tax supervising commission eliminated certain tax items necessary for the proper conduct of the corporation's affairs. The items eliminated from the Yamhill budget involved approximately \$75,000, including highway bond principal and interest due during the year 1924."

"Further charge was made that the Yamhill county tax supervising commission reduced materially the allowances of a number of county offices, while the budgets of other offices were increased. Attack also was made by Yamhill county bankers on the title of the act, and they questioned the authority placed in the hands of the governor, who has the appointing of the tax supervising commission."

"The Umatilla county case, which was directed at the county assessor there, alleged that the tax supervising commission 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 levy."

"In connection with the Umatilla county case, the question was raised as to the constitutionality of the county feature of the market road law. Although not contained in the memorandum 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 specifically exempted from the 6 per cent limitation act."

"For the construction of market roads the state has a fixed annual levy of 1 mill. To obtain cooperative assistance from these funds counties must levy an equal or larger tax for market roads. The supreme court has not yet passed upon the constitutionality of

the market road tax as levied by the state.

In the Klamath county case, owners of land within what is known as the Klamath irrigation district charged that the tax supervising commission had stepped from the 1924 budget a proposed levy to reimburse the United States government for construction work. This obligation becomes due annually, it was set out in the complaint. John S. Coke, United States district attorney, intervened in this case to protect the government's interests.

Tillamook and Polk counties charged irregularities in the levying of taxes for 1924, due to the elimination of tax items by the supervising commission, and attacked both the title and the constitutionality of the act. Oscar Steelhammer, Marion county assessor, announced today that he would not insist on all tax levies being filed in his office Thursday, but would grant a reasonable time for this action because of the supreme court opinion declaring the law void.

The total tax levy, including the state tax, as shown by the tentative budget of the county court, reached \$240,925.50. The tax commission ordered a levy of \$218,545.50. The final levy of the county court was \$230,746.40. The tax commission gave the library \$2,130, while the sum of \$2,800 was asked. The final levy gives the institution \$2,500. The salary of the deputy county clerk was cut from \$1,500 to \$1,080 by the commission. The court restored the salary of the county roadmaster from \$2,200 to \$1,500. The court restored to \$180 per month. An emergency bridge fund of \$1,500, disallowed by the commission, was restored by the court, which also materially increased the road fund.

LOCAL MEN WILL BE AT PORTLAND MEET

The annual meeting of the Oregon State Chamber of Commerce will be held in Portland, January 4, according to announcements sent to all commercial organizations of the state.

The outstanding feature of the annual session will be the consideration of a state-wide program in which each community of the state will have a part. Executive Manager Dudley will present this program for the approval of the delegates, placing particular emphasis upon the importance of the tourist trade and an early solution of the marketing problem.

Nine directors are to be elected to replace the following, whose terms of office have expired: Ralph A. Holte, Vale; J. T. Rorick, The Dalles; Frank Sloan, Stanfield; Roy T. Bishop, Portland; W. O. Munsell, Portland; Arthur Clarke, Corvallis; E. B. Hall, Klamath Falls; L. I. Ray, Eugene, and L. D. Drake, Astoria.

The meeting will be called to order at 10 a. m. and an address of welcome will be delivered by Frank E. Andrews, president of the Portland Chamber of Commerce. Responses will be made by R. S. Hamilton, of Bend, Irving E. Vining, of Ashland, and J. W. Brewer, of Portland. Following appointment of committees A. S. Dudley, executive manager of the State Chamber, will outline the 1924 program.

At the afternoon session W. D. R. Dodson, general manager of the Portland Chamber, will speak on the state development program; Paul E. McKee, general manager of the Columbia Oregon Power Co., will speak on "The State Attitude"; Wm. McMurray, general passenger agent of the Union Pacific, and J. A. Ormandy, general passenger agent for the Southern Pacific, will speak on "The Value of Tourist Business"; R. H. Kipp, manager of the marketing department of the Portland Chamber, will speak on "The Market Problem"; and J. W. Brewer will speak on "Land Settlement."

President Childs and Secretary Allyn and members of the directorate of the Chamber of Commerce, accompanied by about 15 citizens, will attend the state chamber meeting.

OREY CAMERON SUC-CUMBS TO OPERATION

Orey Cameron, aged 24 and son of Mr. and Mrs. J. O. Cameron of Duker valley, died at the Cottage hospital Thursday following complications from a mastoid operation. Mr. Cameron was a former student of the Oregon Agricultural college, where he was a member of the Gamma Sigma Kappa fraternity. Specializing in photography he had made a reputation at the college for his work.

Two brothers and four sisters survive. They are: Mrs. R. E. Creson, Mrs. Chas. W. Allen, Mrs. Felix Kyle, Miss Marjann, Lloyd and Cecil, all of Hood River valley. Funeral services were held Saturday afternoon at the First Christian church. Rev. W. S. Gleaser, pastor of the Odell Methodist church, officiated. Interment followed at Idlewild cemetery. The funeral was directed by G. C. Anderson.

FIRE LOSS OF 1923 RECORD LOW POINT

Report of City Fire Marshal Morgan shows Hood River to have sustained a fire loss of only \$375 the past year, the smallest loss since the city was incorporated. Mr. Morgan for the past several years has cooperated with the state fire marshal's office in conducting educational campaigns here. Merchants and householders have followed the instructions of the officials and have eliminated fire hazards.

The longest period without a fire alarm was 25 days, according to Mr. Morgan. The department was called out Saturday night when soot of a fire in the Eliot building became ignited. No damage resulted.

Mr. and Mrs. E. A. Franz left yesterday by automobile for southern California. They will stop en route at Grants Pass for a visit with Mr. and Mrs. George Eaton, who formerly resided on the East Side. They will visit Mrs. Franz's brother, Santos Pickert, of Alhambra, while away.

NEW YEAR'S VERY COLD

TEMPERATURE DOWN BELOW ZERO

Tuesday Characterized by Brilliant Sunshine—Mid-Columbia Folk Participate in Outdoor Sports

Although the temperature stood at four degrees below zero at daybreak, New Year's day was one of the most gloriously brilliant ever seen by mid-Columbia folk. From an unclouded sky the first rays of the sun painted the snow covered forests of the Washington hills of the Underwood district a rosy tint. The Columbia river flowed like a huge amethystine ribbon through its white gorge.

The snowfall was not sufficient to hamper traffic over the Columbia Highway or valley roads. A number of local folk with closed cars motored up the Mount Hood Loop Highway. The view from Booth Hill, where a birdseye section with Mount Adams looming up as a background was never grander, so clear was the atmosphere. Outdoor recreation characterized celebration of the day. Skaters sought the Columbia sloughs and made merry until late Tuesday night.

While ice blocked the Cascade Locks-Stevenson ferry, shore ice was broken here and White Salmon ferries were in commission, taking care of a considerable traffic of automobiles. About 9 a. m. a peculiar phenomenon was observed. A light fog was blown across the lower levels, freezing, despite the bright sun, and falling like miniature snowflakes. The minimum temperature of the Upper Valley was reported at six degrees below zero Tuesday.

Although the temperature here evidenced a rise of about 10 degrees yesterday, a chill east wind, driving the worst snow storm of the winter, began, and yesterday was one of the most disagreeable days of the season.

BODY OF EDITORS WIELDS INFLUENCE

The following was clipped from the department of the Oregon State Editorial Association in Oregon. Exchanges, a publication issued by the University of Oregon journalism students for newspaper folk of the state. The department is conducted by Hal E. Hoen, president of the Oregon State Editorial Association.

That the Oregon State Editorial Association wields considerable influence when they take concerted action on a proposition is attested in enthusiastic terms by those who are interested in the development of the Mount Hood region. A resolution was passed by this association at their meeting on the mountain last summer, endorsing the plan of the Forest Service to complete a lateral road from the Mount Hood Loop up to Coopers Spur. In addition to the resolution, a great many of the editors wrote splendid articles for their papers when they returned home, and all in all, the newspaper men are given a great deal of credit for the decision of the government to proceed with the work of construction.

A few of the comments from interested persons, showing their appreciation of the work of the association, follow:

Kent Shoemaker, chairman of 1923 Legion Club: "We are in receipt of a telegram from Senator McNary with the assurance from Colonel Greeley that work on the Coopers Spur road will commence next spring, and there is great rejoicing in Hood River. I am well enough acquainted with the settlement 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 appearing in the state papers since our climb, and I assure you we feel well repaid in our judgment that, if we could once get the editors on the mountain, they would be sold to the future possibilities as a scenic attraction for the benefit of the entire state. I hope, after the completion of the road, we will again be able to entertain you at our mile-high camp, which we will now attempt to permanently improve for the betterment of our climate."

William P. Allyn, secretary of Hood River Chamber of Commerce: "We certainly want to thank the State Editorial Association for their wonderful support in securing this road, for it is largely through their efforts that this was accomplished."

Leroy Childs, president of Hood River Chamber of Commerce: "We certainly appreciate your interest and cooperation which have been a great help in securing this project."

Joe D. Thomson, editor of Hood River Glacier: "Hood River folk certainly appreciate the aid they received from the Editorial Association and your personality in the matter of securing the Loop Highway Coopers Spur lateral. The aid of the association, I feel, did more toward hastening the road than any other thing."

Harry M. Nelson, adjutant of the American Legion, Department of Oregon: "Am elated over the success of the Hood River Legion post and organizations of that city relative to the exploitation of Mt. Hood. Oregon's grand old mountain will then become the mecca for tourists from all parts of America. I feel confident of that. You can rest assured that not only the Hood River Legionnaires, but the department legion and the post throughout the state appreciated the publicity given by your association which was worth thousands of dollars to the state of Oregon. It is the state and its people that will benefit from advertising the scenic beauties of Mt. Hood, and not particularly the community of Hood River."

Mr. and Mrs. E. C. Smith, accompanied by Mrs. M. C. Marshall, motored to Portland Monday to attend the funeral of Mrs. Wilkinson, who passed away there Saturday. Mrs. Wilkinson and her daughter, the latter a teacher, formerly resided here.

I RESOLVE

to serve you better by continuing our well known policy of selling you

Nationally Known Merchandise

because we know it's the best policy.



J. G. VOGT

AT NIGHTFALL

"If I have planted hope today
In any hopeless heart;
If someone's load has lighter grown,
Because I did my part;
If happily I have caused a laugh
Which chased some tears away;
And if tonight my name be named
When someone kneels to pray—
I'll claim my day has been well spent,
Not lived in vain; I am content.

"If cup, or crust, or covering,
Has been dispensed by me;
If I have helped the weak to stand,
Or warmly clasped some timid hand
In friendship, it may be;
Or if some lonely little child
Has known my comradeship and smiled—
Though humble I may be, I know
I have been helping God, and so,
Serene I claim my nightly rest,
Just glad that I have done my best."

Miller Rubber Goods

Miller has built Quality Into Rubber Goods for Twenty-Seven Years.



Prices on
HOT WATER BOTTLES
from
75c to \$3.50

HOOD RIVER DRUG CO.

Phone 1551 Squibb Products Ladies' Rest Room

"We are as near to you as your telephone"

"THE WAY OF PEACE"

Will be the subject for an address by
CAPTAIN CHARLES S. TATOR

SUNDAY EV'NG, JAN. 6th AT RIVERSIDE CHURCH

In the morning at 11 o'clock

DR. BODDY WILL PREACH ON

"PROBLEMS OF PRAYER"

The Anthem sung by the Choir will be
"More Love To Thee, O Christ."

MAY the New year bring all of you the attainment of your desires!

HECK UNGER GARAGE
Successor to TUCKER'S GARAGE
Phone 3743

HERBERT HOOVER

Secretary of Commerce

SAYS:

"A family that owns its home, takes a pride in it, maintains it better, gets more pleasure out of it, and has a more wholesome, healthful and happy atmosphere in which to bring up children. The home owner has a constructive aim in life. He works harder outside his home; he spends his leisure more profitably; he and his family lead a finer life and enjoy more of the comforts and cultivating influences of our modern civilization."

"A husband and wife who own their home are more apt to save. They have an interest in the advancement of a social system that permits the individual to store up the fruits of his labor. As direct taxpayers they take a more active part in local government."

"Above all, the love of home is one of the finest instincts and the greatest of inspirations of our people."

EMRY LUMBER & FUEL CO.

Plans, Ideas and Suggestions

Rubber Stamps AT THE GLACIER OFFICE