

CITY BRIEFS

Willard Guests—Registered at the Willard hotel on October 22 were the following guests: E. C. Brandberry, Albany; Buster Brown, St. Louis, Mo.; C. C. Floyd, San Francisco; M. T. Mullen, Portland; E. H. Radon, Seattle; McElhose, Seattle; Ted Hamme, Seattle; Gerald M. Emerson, San Francisco; C. H. Gunther, Portland; C. Runyard and wife, Portland; E. L. Apperson, McMinnville, Ore.; A. M. Ashla, Portland; Mr. and Mrs. W. A. Hagarty, McMinnville, Ore.; J. Wright, Portland; Fred O. Spence, Seattle; Jan. B. Schwab, Rockton; S. E. Plumb, San Francisco; Mr. and Mrs. B. C. Long, Portland; J. C. Tyler, San Francisco.

Class Groups to Meet—Due to the fact that Dr. Jameson will not be available for classes in sociology, persons interested in extension course classes for credit work, other than short story writing, are requested to meet Wednesday evening, October 25, in the auditorium of the city library at 8 o'clock. In non-credit classes, those not already registered are requested to call Mrs. R. C. Groenbeck at 51 or Mrs. D. E. Van Vactor, 1929.

Odd Fellows Meeting—The special district Deputy Grand Master is making his official visit at Merrill. All brothers of Klamath Lodge No. 127, I. O. O. F. are invited to visit with Merrill lodge on Wednesday evening. Those desiring to go will meet at the I. O. O. F. hall at 7:00 p. m. There will be room for some of the brothers that desire to go who have no cars.

Interesting Talk Given—Members of the evening class of the Delphi society heard one of the most interesting talks presented during their present study of drama, when Mrs. Wilbur Jones presented a complete review of "The Wild Duck" at last week's evening meeting. Other papers on the play were read during the study hour.

Returns From Valley—Hubert Farrar has returned from Ashland where he spent several days last week. He was called to Myrtle Point on account of the death of his father, Henry Farrar, who passed away last Wednesday night. Mr. Farrar was also a brother of Mrs. C. R. DeLap of this city and was well known here.

Leave for South—Mrs. Wilbur Arnold and son have returned to their home in Riverside, Calif., after a three months visit at the home of her husband's parents, Mr. and Mrs. William Arnold of 2136 Garden street. She was accompanied home by her sister-in-law, Mrs. Ramon Arnold, and baby, who plans to return here in about a month.

Rebekahs to Attend Service—Members of the Rebekah lodge have been asked by the Noble Grand to assemble at the I. O. O. F. hall at 1 o'clock Tuesday afternoon, preparatory to attending funeral services for Mrs. Bondy, to be held at the Earl Whitlock funeral home chapel at 1:30 o'clock.

Returns From Eugene—Charles W. Thomas returned from Eugene Sunday after attending the Oregon-Idaho game Friday night and the Dads' Day celebration at the University of Oregon Saturday. His son, Kenneth Lee Thomas, is a student at the university.

Recovers From Injury—Word has been received from Chandler Berry, that his arm, injured in football practice several weeks ago, is recovering rapidly and that the splint has been removed. Chandler is a freshman at the University of Oregon.

Suit Filed—Suit has been filed in circuit court by the Credit Service company, a corporation, vs. Frank J. Schmitz and Carrie Schmitz, his wife, doing business under the name of the Beauty Store, for approximately \$170 and costs, alleged due on merchandise purchased by the firm.

Return From Portland—Mr. and Mrs. Lloyd Derby returned Sunday night after a week's vacation trip down the coast and a week-end visit in Portland where they attended the big game Saturday afternoon.

Notices Mailed—E. A. Thomas, city engineer, has mailed notices to property owners of the city to repair sidewalks. The notices are meeting with a good response, Thomas states, and many have already started repair work.

Visited Parents—Hubert Maguire returned to Eugene Sunday morning to resume his studies after spending the week-end in Klamath Falls visiting his parents, Mr. and Mrs. Charles Maguire.

Club Will Meet—The Thimble club of the Ladies of Woodcraft will meet Wednesday evening at the home of Mrs. Mapple at 1734 Crescent avenue. Hundreds of members have been invited.

To Attend Meet—Dr. G. S. Newsum, Klamath county health officer, will leave Tuesday for Portland, where he will attend the annual convention of all public health officers in the state.

Leaves Hospital—Harold Lauck, son of Mr. and Mrs. E. E. Pitcock of Chehalis, has left Klamath Valley hospital after recuperating from an appendicitis operation.

Returns From Alaska—Z. T. Halferty has arrived in Klamath Falls to spend some time visiting with his family. Halferty has been in Alaska looking after mining interests there.

License Issued—A marriage license was issued Saturday by the county clerk's office to Arthur Gibson and Clair Werderman, both of Dorris, Calif.

Former Resident Visits—Mrs. Louise Hepburn of Bend is visiting at the home of Mr. and Mrs. Roy Wiles of 2463 Orchard Way. Mrs. Hepburn is a former resident of Klamath Falls.

Mrs. Barth Returns—Mrs. George Barth has returned home from Salem where she spent a fortnight visiting relatives and friends. She also visited in Portland while north.

Mrs. Kaler Leaves—Mrs. Eva Kaler, who spent the past six weeks visiting at the home of her aunt, Mrs. Elizabeth Evans, and with other relatives and friends here, left Saturday to return to her home at Wapato, Wash.

Moving to Town—Mr. and Mrs. Ray Jones and children are planning to move into the city for the winter from their former residence on Lakeshore Drive.

S. P. Official Here—C. F. Flinn, S. P. official from San Francisco, is a business visitor in Klamath Falls for a short time.

Receives Treatment—Mrs. Mary Hill of Bonanza was brought to Klamath Falls Monday to receive treatment for a fractured ankle.

Bugs Fine Duck—Miss Ruth Coter was one of the successful winners of the week-end hunt and bagged a 212-pound duck. She stalked and brought down her prey in the Bly vicinity.

Vital Statistics

MARRIAGE

O'BRIEN-MANNING—Frank E. O'Brien to Thelma Manning, both of Klamath Falls, October 21, 1933, at Klamath county courthouse by Judge George D. Grizzle.

BIRTH

COE—Born to Mr. and Mrs. J. A. Coe, Route 1, Box 357, Klamath Falls, October 16, 1933, a baby girl. Weight 7 pounds and 2 ounces. Named Dorothea Mary.

Obituaries

MARY MABEL BONDY

Mary Mabel Bondy, a resident of this city for the last ten years, passed away at her late residence, 1510 Oregon avenue, Saturday, October 21, 1933, at 5:30 p. m., following a lingering illness. She was a native of Gervais, Oregon, and at the time of her death was aged 55 years. Surviving are the husband, Harry D. Bondy of Klamath Falls, two daughters, Mrs. Charles Darnell of Olenes, Ore., and Mrs. Maude Mason of Klamath Falls, Ore., and one son, Louis Harry Bondy of Klamath Falls, Ore., also one sister and her father, Mrs. Dave Grubling of Eugene, Ore., and Charles A. Bills of Roseburg, Ore. The remains rest in the gold room at the Earl Whitlock Funeral Home, Pine street at Sixth, where friends may call.

Funeral services will be held in the Chapel of the Earl Whitlock Funeral Home, Pine Street at Sixth, Tuesday at 1:30 p. m., with the Rev. Arthur Charles Bates of the First Christian church officiating, to which friends are invited. Commitment services at Linkville cemetery under the auspices of the local Rebekah lodge, the deceased being a member of Fir Rebekah lodge of Gates, Oregon, for the past 35 years.

Portland to Lose Farm Market Stalls

PORTLAND, Ore., Oct. 21 (UP)—Yamhill public market, for 17 years Portland's "barter front," will be but a memory after December 15, Mayor Joseph K. Carson said today.

He set that date for dismantling of the 240 farmer stalls that obstruct the thoroughfare to vehicular traffic.

A new million-dollar mart now under construction will replace the Yamhill landmark.

HERE TODAY AND TOMORROW

A Special Representative of

Kirkpatrick & Reeder

Clothiers for Men

Will Be at This Store

Showing the newest fabrics and styles in made-to-your-measure suits, topcoats and overcoats. Have your new suit made to your individual measure—it costs no more.

KIRKPATRICK & REEDER
Clothiers for Men
COR. 5TH AND MAIN

CITY ATTORNEY REVEALS BASIS FOR TAX PLAN

A statement explaining the legal basis of the city administration's proposed tax on gross retail sales was made public Saturday by City Attorney A. L. Leavitt. Charter provisions, Oregon general laws and authorities on municipal powers are cited by the attorney in his analysis.

The report follows:

There appears to be more or less confusion among some of our city officials and among those classes of our population affected by or who will be affected by license exactions and by occupation taxes.

There appears to be a disposition to question the authority of the common council to legislate in the manner in which it has legislated in the past for revenue purposes.

The same state of confusion appears to obtain among those made liable through the council's action in levying occupational taxes (sometimes denominated "excise tax").

In other words, the authority of the council is challenged on both counts.

On another point there seems to be a misconception; that is to say, the idea has gotten abroad that the charter requires that all indirect revenue must be covered, into the general and street funds in the proportion of three-fourths and one-fourth respectively.

Now, of these points in their order of statement: It is my purpose to clear away as much as possible the confusion existing in the foregoing above stated matter.

The natural starting point, of course, is the charter. And I shall begin by calling attention to subdivision 21 of section 57, article IV, which enumerates specifically the powers of the common council.

Subdivision 21. To grant licenses with the object of raising revenue or of regulation or both, for any and all lawful acts, things or purposes, and to fix by ordinance the amount to be paid therefor. No license shall be granted for a longer period than one year from date thereof.

Subdivision 22. To levy and collect an occupation tax upon all lawful trades, occupations, professions or businesses.

This last quoted subdivision is given legislative support by chapter 234, General Laws, 1931, which authorizes:

"The city council or other governing body of every municipality to levy and collect from every private owned public utility operating within such city with-out a franchise—a privilege tax for the use of the public streets in an amount not less than five per cent annually based upon the gross earnings of the utilities."

Quoting on McQuillin on Powers of Municipalities, section 1885, volume 3:

"It is usual to confer upon municipal corporations the power to levy and collect a license tax upon certain trades, occupations, etc., carried on within the corporate limits."

"Unless the state constitution forbids, the state may, through its legislature, provide for imposing a charge upon any and all trades, occupations, vocations and professions, and such power may be delegated to its municipal corporations, to be exercised either as a police regulation or for the purpose of raising revenue. And a municipal corporation adopting its own charter under constitutional provisions may, unless forbidden by the state organic law, authorize the imposition of a license tax on any business, trade, industry or profession or occupation."

The author cites in support of the text decisions from the higher courts of all the states, and among the citations we find: Lent vs. Portland, 42 Oregon page 488; Abraham vs. Roseburg, 55 Oregon, page 359.

The latest expression of the

supreme court of the United States on the subject of occupation taxes we find in what is termed the "Florida case"; its former decisions in the Indiana and Carolina cases were reaffirmed.

The Florida case was reversed because of a discriminatory rate. The majority opinion validated the Florida provision for a graduated scale of taxes on "chain stores" but declared unconstitutional as to that part of the law imposing heavier taxes in cases where the chain stores in more than one county.

It is true, of course, that a municipality possesses no inherent power to license any occupation. That power must be expressly granted in its charter. Inasmuch as our charter, as we have shown, confers upon the council ample powers to grant licenses for regulatory purposes and also for revenue purposes and to levy occupation taxes, so we may dismiss those matters without further comment.

The idea that all indirect revenue must be covered into the general and street funds in the proportion of three-fourths and one-fourth respectively, I believe, comes from a too casual reading of subdivision 22 of section 57, article IV of the charter.

That subdivision has to do with, or rather did have to do with, the licensing of saloons and the handling of liquors, and refers to and governs no other indirect revenue or its disposition among the funds of the city.

Under section 56 of the charter the common council exercises exclusively all legislative powers and authority of the city, and therefore the council is clothed with full authority to legislate in reference to the disposition among the several funds of the city of all indirect revenue as its best judgment dictates. Or it may distribute to the general fund, for instance, all indirect

Back To The Gay Nineties



Mr. and Mrs. John McCown of the McCown Dance studio who reverted to days gone by, both in dress and travel conveyance, and were arrested by Patrolman Carl Cook for speeding down Main street in this old 1901 Oldsmobile of one cylinder, which is the property of Snyder's Repair shop. Mr. and Mrs. McCown informed the police judge when brought before him on charges of driving 55 miles an hour, that they were en route to the fair in Chicago and were in a rush. After looking at the car, the judge was of the opinion that the patrolman had used too many fives, and decided their speed limit could not have been over five miles an hour.

revenue received to the exclusion of any other fund.

The question of distribution of indirect revenue resolves itself in the final analysis to a question of expediency so far as the common council is concerned on occasion.

It may see fit on occasion to cover for the time being, or for an extended period, all indirect revenue received into one, two or three of the major funds of the city, but its action in any event is temporary or permanent as its judgment dictates.

Respectfully submitted,
A. L. LEAVITT,
City Attorney.

Parents Blamed For Delinquency Among Children

In his talk Monday evening on the subject of Juvenile Delinquency at the Community church, Rev. George McClure, Congregational minister and city attorney of Ashland, laid the responsibility at the door of the homes.

It was more a question of parental delinquency than juvenile delinquency, he said. He also said that a large part of the problem lay in the fact that there was not a sufficient measure of cooperation on the part of the citizens with the officers and administrators of the law. In his experience, Mr. McClure said, he rarely came across a case of delinquency among church going families.

The special fall rally service being conducted by Rev. McClure will continue this week with preaching each night at 7:30. Some of the topics for this week will be "The Other Side" (a dramatic sermon), "Jonah," a Detective Story.

BRITAIN PUSHES ARMS SETTLEMENT

LONDON, Oct. 22 (AP)—It was indicated authoritatively shortly before a cabinet session today that the British government opposes an adjournment of the disarmament conference unless it is coupled with a provision for the resumption of work at some future date.

The cabinet meeting was called unexpectedly this afternoon to discuss the developments since Germany's bolt from the League of Nations and the disarmament conference. The ministers ordinarily convene Wednesday.

The question of whether the foreign secretary, Sir John Simon, himself will return to Geneva will be discussed, but when the announcement will be made was uncertain.

It was predicted in official circles that Sir John probably would have a statement of great importance to make if he returns to Geneva.

The alternative is to send some less important under secretary.

Sir John carried on private conversations with the German, French and Italian ambassadors the past week. He has stated that he opposes dropping the efforts to reach an understanding on the armaments problem as soon as possible.

BUNNELL ADDRESSES FELLOWSHIP GROUP

C. A. Bunnell, Weyerhaeuser Timber company paymaster, was the principal speaker at the weekly meeting of the Fellowship luncheon group at the Presbyterian church at noon Monday. His subject being "Success." Success, he said, consists largely in progress made toward a definite goal.

The Fellowship Luncheon group is composed of ministers and laymen from the various churches and meets Monday in the basement of the Presbyterian church. The present series of programs consists of addresses by laymen from the churches represented in the group. Mr. Bunnell represented the Emanuel Baptist church.

STOPPED-UP NOSTRILS

Open the nostrils and permit free breathing by using Mentholum night and morning.

MENTHOLATUM

J. Henry Thomas Visits Klamath

Rev. J. Henry Thomas, rector of St. Clement's Episcopal church, and professor of homiletics at the Church Divinity school at Berkeley, Calif., is in Klamath Falls on a short visit.

Rev. Thomas was formerly archdeacon here and pastor of St. Paul's church.

LABOR SECRETARY WITH HOOVER DIES

WASHINGTON, Oct. 23 (AP)—William N. Doak, secretary of labor in the Hoover cabinet and labor leader, died today at his home in nearby Virginia.

Doak died of heart disease. He suffered a severe attack about two weeks ago. He was 51 years old.

Started as Trainman

He was the first secretary of labor born in the United States. Senator James J. Davis of Pennsylvania and William D. Wilson, his predecessors, both being born in the British Isles. Starting out as a trainman he became interested in labor questions and became general chairman of the Brotherhood of Railroad Trainmen on the Norfolk & Western

system, in which post he served from 1905 to 1916.

Mr. Hoover listened attentively to Doak in framing quotas under the present immigration law and in the deportation of aliens in the United States. In January of 1931 Doak estimated 400,000 foreigners were in this country unlawfully, 100,000 of them subject to deportation.

EMPLOYMENT OFFICE MOVES

Offices of the Federal Employment bureau will be moved from the county courthouse to the Federal building, according to Nelson Reed, director. The bureau will open Tuesday in its new quarters.

CONSTIPATED After Her First Baby

Finds Relief Safe, All-Vegetable Way

She had given up hope of anything but partial relief until she learned of famous all-vegetable TUMS Tablets chronic constipation and indigestion—what a change! New pep—new color and vitality—freedom from bowel sluggishness and intestinal poisons. This all-vegetable laxative gently stimulates the entire bowel, gives complete thoroughness.

Get a 25c box. 10c drugstore.

TUMS Quick relief for acid indigestion, heartburn. Only 10c.

Mystery

There should be no mystery or confusion about funeral prices. The time will undoubtedly come when every funeral director will be forced to mark his price plainly for everyone to see, as Earl Whitlock has done for many years.

Charges at Whitlock's are based upon actual value given, and are the lowest that can be offered for quality funeral service. Everything necessary for a complete funeral is included in our one plainly marked price, which enables each patron to choose wisely and economically. For detailed information on costs and methods, call here at any time. There is no obligation.

Earl Whitlock

Funeral Home

Pine Ave. at 6th St. Phone 46

the cigarette that's **MILDER**
the cigarette that **TASTES BETTER**
—this gang knows it!



Chesterfield

They Satisfy...just try them