

LAS VEGAS AGE

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TAXING POWER LINES

Controversies are raging over the right of Clark county and the State of Nevada to levy taxes upon Boulder dam power transmission lines within Clark county.

Two separate and distinct issues have arisen. First is the right of the state and county to levy taxes upon the property of non-profit power districts, organized for the sole purpose of serving the people under a special act passed by the Nevada legislature, which provided for organizations municipal in character such as the Lincoln County Power District and others now in process of formation.

It seems perfectly plain, to the layman at least, that there is no more right or reason to tax the property of these organizations than there is to tax the schoolhouses or the city hall. The question is one affecting our own people and confined entirely to our own state, within which the law of the state in such matters is supreme.

It is feared by some that to establish the non-taxable quality of Nevada created power districts might serve as a precedent in the effort to collect taxes on power lines built by corporations organized entirely outside the state, for the sole benefit of these organizations, taking power from Boulder Dam into another state for its enrichment.

The Metropolitan Water District and the City of Los Angeles and other southern California municipalities in their relations to the state of Nevada, stand in exactly the same position that any corporation foreign to this state stands. Nevada should have the same right to tax their power lines that it has to tax the railroad. There is nothing in common between the power lines of the California municipalities and those organized under the Nevada Power District Act.

Nevada will not, we hope, surrender its right to tax foreign investments in this state upon the specious argument that they are part of a federal activity. Neither will Nevada penalize its own people and make competition in the use of Boulder Dam power difficult, by imposing taxes upon its own municipal corporations. The two issues have nothing in common and should not be confused in the public mind.

QUESTIONS OF CLIMATE

Las Vegas is torn between the comfort and pleasure of her warm and delightful winter climate, and the desire for winter sports in our high mountain forests.

It is reasonable to expect that in our mountain resorts above 7,000 feet in altitude there would every winter be plenty of snow, ice and cold weather to provide skiing, skating, bob-sledding and such sports for our young people and for the thousands of tourists who would like to enjoy them with us.

This year the complaint is made that the winter is too mild for winter sports in the mountains. Of course we want to attract winter sports enthusiasts. Nevertheless, a lot of

Ship's Emergency Speaker System



INSTALLATION Engineer Charles J. Laval and Grace Line's Safety Engineer John Allen look over the latest addition to a ship's safety equipment, a two-way loud-speaker system aboard the "Santa Maria." In an emergency the captain will thus be able to speak to, or receive messages from, any portion of the

boat and embarkation decks, fore and aft, starboard and port, and crew quarters. The principle is similar to the radio "mike" except the "mike" is also a receiver. A foolproof design by Philco, the system will cost about \$100,000 for installation on Grace Line's nine combination passenger and cargo ships.

Bringing Back Evidence



us folks are quite content with weather which has brought the mercury down to the freezing point in Las Vegas hardly half a dozen nights this winter. We do not object to ice and snow in our mountain forests provided it is not permitted to slop over into the valley too much.

There is plenty of time yet for a big season of winter sports at Charleston Park, Lee Canyon and other high mountain areas near Las Vegas, so you warm-blooded young people should not be downcast.