

ROSEBURG NEWS-REVIEW
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 Roseburg, Oregon, October 6, 1920

CLAIM OF TIMBER MEN IS DENIED

Board of Equalization Denies Assessment on Timber Lands Is Unjust.

NEW RATE IS ADOPTED

Cash Assessment as Applied on 1920 Roll by Assessor Calkins Is Adopted by Board of Equalization After Hearing Complaints.

Denying that the assessments on timber land as made by the assessor are disproportionate and unjust as claimed by the owners before the board of equalization, the board in its report, completed yesterday, confirms the action of assessor Calkins and adopted the new valuation as the one to be placed on the 1920 rolls.

After setting forth the number of companies represented and the various claims brought forth before the board, the report continues to state that the new rate is not considered unreasonable with values as placed upon other assessable property upon the assessment rolls for the year of 1920 as prepared by the assessor. It is taken into account that all assessments on farm lands, orchard lands, grazing lands and other classes of property have been assessed to arrive at the full cash value of all property as required by law.

In addition to this matter, the report also deals with other petitions that the new rate is not considered unreasonable with values as placed upon other assessable property upon the assessment rolls for the year of 1920 as prepared by the assessor. It is taken into account that all assessments on farm lands, orchard lands, grazing lands and other classes of property have been assessed to arrive at the full cash value of all property as required by law.

BE IT REMEMBERED that the Board of Equalization of Douglas County, Oregon, met at the Court House in Roseburg, Oregon, on Monday, September 13th, 1920, as provided by law, and pursuant to notice, the following members being present, to-wit: D. J. Stewart, County Judge, Chairman; E. H. Lenox, County Clerk; and Frank L. Calkins, Assessor, who each being sworn according to law, to faithfully and honestly examine, correct and equalize at full cash value, the assessment rolls and all property so returned by the assessor for the year 1920.

WHEREUPON, the following petitions for equalization and reduction of assessments were filed:

Now at this time, the time for filing complaints and objections to assessments of the property as made by the assessor upon the tax rolls for the year 1920, having expired, and the Board of Equalization having considered the same and made comparisons of said assessments with

other classes of property of like character, the Board proceeds to make final determination of the petitions and complaints so filed.

Petition No. 1—In the matter of the assessment of J. D. Musgrove on lots 14, 15, 16 and 17, block 2, plat "O" Sutherland Land and Water Company, assessed at \$3050.00, Vol. 2, page 174, lines 5 and 6. We find that the assessment on said property conforms to other assessments of a like character in the same locality. It is therefore ordered that the said assessment should stand as made by the assessor.

Petition No. 2—Roy T. Rice, Vol. 2, page 309, line 2, assessed with 70 acres in section 4, township 29 south, range 6 west, classed as tillable land. The following reclassification is hereby made: 40 acres should be classed as tillable land, and 30 acres as grazing or pasture land.

Petition No. 3—C. Lutman, Vol. 2, page 256, line 8, 17 acres in section 39, township 27 south, range 6 west. We find that said assessment is not disproportionate with other assessments of like character in the same locality. It is therefore ordered that the said assessment stand as made by the assessor.

Petition No. 4—Assessment of Mrs. C. Bealman, Vol. 2, page 331, line 15 in sections 8 and 17, township 30 south, range 4 west. We find that 5 acres assessed as prune orchard should be classed as tillable land, there being but a few trees on the tract. Also, 55 acres assessed as bottom land should be corrected to 40 acres of bottom land, exclusive of the river and county road.

Petition No. 5—Assessment of W. J. Foster, being improvements on lots 1, 2, and 3, block 32, Finney's Addition to Roseburg, assessed at \$350. We find that said assessment should be reduced to \$50 on account of the dwelling house having burned and was not on the property March 1st, 1920.

Petition No. 6—Assessment of F. A. Bemis, Vol. 3, page 24, line 7, on lot 1, block 1, London's Subdivision of London's Addition to Roseburg, land and improvements being assessed at \$2750.00. We find that said assessment is not disproportionate with other assessments of like character in the same locality. It is therefore ordered that the said assessment stand as made by the assessor.

Petition No. 7—Assessment of George A. Burchard, Vol. 3, page 205, lines 13 to 15, on lot 4, block 1, plat "B" Roseburg Home Orchard Tracts, assessed at \$250.00, and lot 1, block 2, plat "B", R. H. O. T., assessed at \$250.00. We find that said assessment, as a whole, including improvements, is not disproportionate with other classes of property in the same locality. It is therefore ordered that said assessment stand as made by the assessor.

Petition No. 8—Assessment of Eva L. Hall, Vol. 3, page 52, lines 25, 26, 27, and 28, on lots 9, 11 and 12, Bauer's Addition to Roseburg, assessed at \$120.00 each and lot 10 assessed at \$130.00. We find said assessment is just and equitable as compared with other property in the same locality. The petition is therefore denied.

Petition No. 9—Assessment of F. J. Hoffstadt, Vol. 2, page 329, line 7, 27 acres in section 22, township 27 south, range 4 west; land assessed at \$690.00, improvements at \$2,500. We find that assessments should be re-classified as follows:—17 acres classed as tillable land, and 10 acres classed as non-tillable land.

Petition No. 10—Assessments of John and Sarah Goodburn, Vol. 2, page 254, lines 2 and 3; located in

section 22, township, 27 south, range 5 west. We find that said assessment is not disproportionate with other classes of property of like character similarly situated. Therefore the petition is denied.

Petition No. 11—Assessment of C. H. Bailey, Vol. 2, page 272, line 23, in sections 1 and 2, township 28 south, range 5 west; 40 acres assessed as orchard land. We find that same should be re-classified as follows:—30 acres should be assessed as orchard land, and 10 acres as tillable land.

Petition No. 12—Assessment of Marion Adair, Vol. 2, page 377, line 8, S $\frac{1}{2}$ NE $\frac{1}{4}$ and N $\frac{1}{2}$ NE $\frac{1}{4}$, section 15, township 32 south, range 2 west, assessed at \$1790.00. We find that said assessment is not disproportionate with other assessments of like character. Therefore the petition is denied.

Petition No. 13—Assessment of Russell J. Hubbard and Wincheater Lumber Company, being real and personal property, including saw mill and accessories, real estate and timber lands of said corporation located at Reedspoint, Douglas County, Oregon. We find after due examination and comparisons with other assessments of personal property, and also land values in connection therewith—taking into account marketing and shipping facilities—said assessments are just and equitable, and not disproportionate with other classes of property of like character and similarly situated. Therefore the petition is denied.

Petition No. 14—Assessment of F. C. Wasserman, on lots 8, 12 and 13, section 30, township 30 south, range 1 west, 159 acres. We find that said assessment is just and equitable as compared with other lands of like character and similarly situated. The petition is therefore denied.

Petition No. 15—Assessment of A. Creason, Vol. 2, page 243, line 28 in section 17, township 27 south, range 5 west, 29.61 acres assessed at \$1100.00, improvements \$250. We find that said assessment is just and equitable as compared with other lands of like character in the same locality. The petition is therefore denied.

Petition No. 16—Assessment of A. E. Davidson, Vol. 3, page 147, line 5, improvements on lot 17, block 16 Sutherland, assessed at \$300.00. We find that said assessment is approximately a true cash value thereof. Therefore the petition is denied.

Petition No. 17—Assessment of H. Wegner, Vol. 3, page 141, lines 27 to 32 inclusive, on lots 14, 17, 18, 19 and 20, plat "C" Sutherland Land and Water Company. We find from evidence submitted that said assessment should be reduced.

It is therefore ordered that the assessment on said property should be reduced to \$40.00 per acre on account of land being unimproved hill land.

Petition No. 18—Assessment of E. E. Labrie, S $\frac{1}{2}$ of NW $\frac{1}{4}$, claim No. 49 in sections 29 and 30, township 26 south, range 6 west, land assessed at \$10,580, improvements \$1500.00. We find said assessment is not disproportionate with other lands of like character in the same locality and similarly situated. Therefore the petition is denied.

Petition No. 19—Assessment of A. J. Bellows, E $\frac{1}{2}$ of SE $\frac{1}{4}$; SE $\frac{1}{4}$ of NE $\frac{1}{4}$; NW $\frac{1}{4}$ of SE $\frac{1}{4}$, section 20, township 25 south, range 2 west, assessed at \$2,880.00; NW $\frac{1}{4}$ of section 20, township 25 south, range 2 west, assessed at \$3,160.00; SW $\frac{1}{4}$ of SE $\frac{1}{4}$ and SE $\frac{1}{4}$ of SW $\frac{1}{4}$, section 20, township 25 south, range 2 west, assessed at \$1,020.00. We find after due examination and comparisons with other timber lands, and also compared with farm lands and other

classes of property, that said assessment is just and equitable.

It is therefore ordered that said petition be denied.

Petition No. 20—Assessment of J. L. Clough, Vol. 2, pages 330, 331, 332, and 336, lines 29, 36, 34 and 19 respectively. We find the following classification and reduction should be made, to-wit:—That 30 acres of orchard land (prunes) should be re-classified as 100 acres; that 100 acres should be classed as first class bottom land; and 100 acres as second class bottom land.

Petition No. 21—Assessment of H. R. Thompson, 21 acres in sections 34 and 3, townships 22 and 23 south, range 5 west, assessed at \$1,690.00. We find from evidence submitted that said assessment, taken as a whole, is not disproportionate with other lands adjoining and of like character.

It is therefore ordered that petition be denied.

Petition No. 22—Assessment of John Nachter, being the SW $\frac{1}{4}$ section 8, township 27 south, range 7 west, 160 acres. We find that a portion of said land was burned over in 1919, and timber destroyed, and that said assessment should be reduced by reason of the same 50 percent.

Petition No. 23—Assessment of F. W. and L. W. Tallmadge, lot 15, of Fruitvale Addition to Roseburg, and all of Cloverdale Addition to Roseburg, Oregon. We find that said assessment is just and equitable as compared with other property of a like character and in the same locality. Therefore the petition is denied.

In the matter of the assessment on merchandise stock of Rapprecht, of Yoncalla, Oregon, who having been duly notified to appear and show cause, if any, why said assessment should not be increased to conform with other stocks of like character; and, who, having appeared in answer thereto, and submitted evidence as to said stock as inventoried, and the Board having considered the same, and allowing for a reasonable reduction for sales up to March 1st, concludes that said assessment should be increased.

It is therefore ordered and adjudged that said assessment of merchandise stock aforesaid be and is hereby increased to \$5,800.00, as provided in the assessment of merchandise stock of Stearns and Chenoweth of Yoncalla, Oregon, they having heretofore been duly notified to appear and show cause, if any, why said assessment should not be raised to conform with other assessments; and, they, having appeared before said Board and submitted evidence in regard to said stock as inventoried, and the Board after due consideration and taking into account the probable amount of sales up to March 1st, allowing percentage for unsalable stock, we find that said assessment as made is not the true cash value thereof, and that said assessment should be increased.

It is therefore ordered and adjudged that said assessment be and hereby is increased to \$10,500.00.

In the matter of the assessment of W. L. Dyringer on planing mill and machinery at Roseburg, Oregon, said W. L. Dyringer having been heretofore notified to appear and show cause, if any, why said assessment should not be increased, and, he, having appeared and submitted evidence, the Board after due consideration in regard to the true valuation thereof, and allowing for depreciation, we find that the assessment on machinery and equipment is increased to \$4,375.00.

It is therefore ordered that the assessment on machinery and equipment be increased to \$4,375.00.

In the matter of the assessment of Benjamin Huntington, Sr., on farm lands near Yoncalla, Oregon, they having heretofore been duly notified to appear and show cause, if any, why the assessment on said lands should not be increased to conform with other assessments of like character in the same locality, and, upon investigation, the Board finds that the said assessment should be increased to \$55.00 per acre on bottom lands owned by Benjamin Huntington, Sr., and it is so ordered.

In the matter of the assessments upon timber lands in Douglas County, Oregon, owned and controlled by various firms, corporations and individuals, having been increased by the assessor over valuations for the year 1919, and the various firms, corporations and individuals hereinafter set forth, having filed objections thereto personally and also by their representatives or agents, as follows, to-wit:

All property of Frear and Sutherland, in Douglas County, Oregon, by A. G. Sutherland.

All property of the Kendall Lumber Corporation, by A. G. Sutherland.

All property of the Roach Timber Company, by H. O. Pargeter, agent.

All property of William Kroll in Douglas County, Oregon, by H. O. Pargeter, agent.

All property of Duncan and Brewer Lumber Company, by H. O. Pargeter, agent.

All property of the Oregon-Wisconsin Timber Holding Company by H. O. Pargeter, agent.

All property of the Bradford Timber Company, by H. O. Pargeter, agent.

All property of the Pillsbury Lumber Company, by H. O. Pargeter, agent.

All property of the Menasha Wood-ware Company, by H. O. Pargeter, agent.

All property of the Western Land and Timber Company, by H. O. Pargeter, agent.

All property of J. P. Underwood, by H. O. Pargeter, agent.

All property of Sanborn and Company by H. O. Pargeter, agent.

All property of Neenah-Oregon Land Company, by H. O. Pargeter, agent.

All property of Chinook Timber Company, by H. O. Pargeter, agent.

All property of Stryker, Manley and Bank, by H. O. Pargeter, agent.

All property of Calapooia and Rock Creek Company, by H. O. Pargeter, agent.

All property of Weyerhaeuser Land Company by H. O. Pargeter, agent.

All property of Carrie-Howe Timber Co., by H. O. Pargeter, agent.

All property of Porter Brothers Timber Co., by H. O. Pargeter, agent.

All property of Iona-Oregon Timber Co., by H. O. Pargeter, agent.

All property of Pendleton and Gilkey by H. O. Pargeter, agent.

All property of Cons Bay Lumber Co., by H. O. Pargeter, agent.

All property of Alexander Stewart Lumber Co., by H. O. Pargeter, agent.

All property of J. O. Elrod, by H. O. Pargeter, agent.

All property of C. P. Bratnober, by H. O. Pargeter, agent.

All property of Lennan Land Co., by H. O. Pargeter, agent.

All property of Gardiner Mill Co., by James W. Ford, Jr., agent.

All property of Statlaw Timber Co., by E. G. Muir, agent.

Assessment of A. Creason E $\frac{1}{2}$ E $\frac{1}{4}$ section 20, township 20 south, range 8 west; S $\frac{1}{2}$ SE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, section 2, township 32 south, range 8 west; lots 1 and 2, S $\frac{1}{2}$ of NE $\frac{1}{4}$ of section 2, township 27 south, range 1 west.

Assessment of P. J. Balf, S $\frac{1}{2}$ NW $\frac{1}{4}$, section 25, township 22 south, range 9 west.

Assessment of John Balf, W $\frac{1}{2}$ W $\frac{1}{2}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$, section 26, township 30 south, range 2 west, and heretofore, to-wit, on the 27th day of September, 1920, the above named persons, firms and corporations, by their respective agents, attorneys and representatives, and individual owners, appeared before the Board of Equalization and alleged and argued their reasons why the valuations applicable to all timber lands attempted to be described in said petitions should not be made and assessed as returned by the assessor for the year 1920, and after considering all said allegations, evidence submitted and arguments of the respective representatives and making an examination of the assessment rolls pertaining thereto, and taking into account that all assessments on farm lands, orchard lands and grazing lands, and other classes of assessable property of Douglas County, Oregon, have been assessed accordingly and the valuations thereof materially increased over and above the assessments for the year 1919, in order to arrive at the full cash value of all property as by law required of the assessor and the Board of Equalization as a body.

It is therefore hereby considered and determined by the Board of Equalization of Douglas County, Oregon, that all timber land values in Douglas County, Oregon, as set forth and referred to on the assessment rolls are not disproportionate to nor unjust and unreasonable as compared with the values placed on other assessable property upon the assessment rolls for the year 1920, as prepared by the assessor and by law required of the assessor and the Board of Equalization as a body.

The Board now adjourns.

D. J. STEWART,
 County Judge.
 F. L. CALKINS,
 County Assessor.
 E. H. LENOX,
 County Clerk.

Dated Oct. 5, 1920.

CLASSIFIED COLUMN

ALL NEW CLASSIFIED ADVERTISEMENTS WILL BE FOUND ON LAST PAGE UNDER HEADING "NEW TODAY."

WANTED—A nursery and one high chair. Phone 224-J.

WANTED—Man to blacken and put up shoes. Apply at 236 North Ross, J. P. opp. depot.

WANTED—Middle aged woman to do general housework. Mrs. W. B. Strawn.

WANTED—Girl to work in confectionery store. Inquire Foutch's, Sheridan St. opp. depot.

WANTED—Experienced farm hand. Steady job for good man. Round Prairie Ranch, Round Prairie, Ore.

OATS WANTED—About 100 bushels. State price and grade. Must be reasonable. R. W. Wood, Box 1273, Roseburg.

WANTED—2 apple sorters, preferably those who have had experience. Tents for campers or transportation. Phone 31-PS, Overland Orchards.

WANTED—To trade my 5-passenger Ford for one half or 1 ton truck; my car just overhauled and in A-1 shape. Also have 2 upholstered cots value \$1 each, and 2 floating clothes value \$2 each, to trade for shotgun, rifle, potatoes, or what you have. A. H. News-Review.

FOR RENT—Sheep on shares. Zipp, 227 Mill Ct.

FOR RENT—Safety deposit boxes. Roseburg National Bank.

FOR RENT—Furnished rooms, half block north of the high school, 423 East Ave.

FOR RENT—Business location on busy street, display window and part of front room. Ray's Suit Shop.

FOR RENT—Farm at Olalia, or will sell on easy terms. Inquire Mrs. J. P. Dwan, 315 Chadwick St., Roseburg, Ore.

FOR RENT—Furnished housekeeping apartments. Inquire Mrs. M. J. Roseburg Apartments, Main and Douglas, Phone 69.

MISCELLANEOUS

READY for business—Linton's Taxi-derry, Tanning and Fur Co., near Riverside Store.

TAKEN UP—Bay horse with halter on. Owner may get same by calling at Sutherland Ranch.

REMINOTON Autolanding 22, now to be traded for 32 Special or 30-30 Winchester. Ray's Suit Shop.

CAN SAVE YOU \$200 on a new 1920 Ford Chevrolet. Inquire Service Garage, Roseburg, Ore.

PRICE board to young man or high school boy for a little work each day. Apply cafeteria.

EYE GLASS REED—Now ready for shipment. Best for pasture sowing, \$10 per cwt. Special price on large lots. E. A. Hooten, Salem, Ore.

MONEY—To loan—2-year rural credit farm loans, low interest rate, \$20,000 local money to loan on good real estate. First mortgage. See M. F. Howe of Rice & Howe.

LOST AND FOUND

LOST—Two front seat curtains for Buick's car. Finder please phone 411.

LOST—Lady's black handbag, on Roberts Mt. Monday afternoon. Finder please leave at this office. Reward.

LOST—Fountain pen. Was lost on South Ross Street. Finder please leave at News-Review office.

LOST—Car license No. 32450, and tall light, on Roseburg-Cleveland road. Finder return to this office. F. A. Clemens, mail carrier.

FOR SALE—By owner, five room house, close in. H. W. Carr News-Review.

WHITE WIG FAD IN CHICAGO.

CHICAGO—The white wig, revived from Colonial days, has reached Chicago. Mrs. Hayden B. Harris, of New York, formerly Lina Small, of Chicago, appeared with one in the Blackstone hotel. The effect was stunning.

NEWSPAPER BY PHOTOGRAPHY

LIVERPOOL, Eng., Oct 5—A newspaper reproduced by means of

photolithography, was recently published here. It was a single full size sheet, and was the joint effort of both of the evening papers. The use of type was not necessary and the issue was stereotyped and printed in both offices in the usual way.

"Help Wanted—Male"

Jack Roach of Drain has received the agency for the Queen line of incubators and brooders. Now is the time to make your inquiry and place your order for future delivery.

See our window for Men's All Wool Overcoats

\$18.50

SACRIFICE SALE

ON ALL THIS WEEK

We are continuing our policy of Lowering Prices, and sooner or later you will realize that

THIS IS THE STORE

That is making Prices lower.

Entire stock we will continue to sell for 15% to 25% under regular price. We could quote prices, but you will find that the goods you want, we always Sell For Less.

The Store with Ideals
 QUALITY, ECONOMY, FASHIONABILITY

Fishers "Where All Folks Like to Trade."

This is Roseburg's Biggest Dave.

Look! 21 Houses Look!

No house up to \$2000.

| | |
|---------------------------------|-------------|
| One 2-room house |\$ 550 |
| One 3-room house | 700 |
| One 4-room house | 750 |
| One 2-room house and 2 lots | 800 |
| One 4-room house with furniture | 850 |
| One 5-room house | 1000 |
| One 4-room plastered house | 1100 |
| One 4-room house | 1200 |
| One 2-room house | 1250 |
| One 7-room 2-story house | 1250 |
| One 5-room house | 1400 |
| One 5-room house | 1500 |
| One 4-room house | 1500 |
| One 5-room house | 1600 |
| One 4-room house | 1600 |
| One 5-room house | 1600 |
| One 4-room house | 1800 |
| One 7-room house | 1800 |
| One 4-room house | 1800 |

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Quality

When we tailor your Fall Suit you are assured of the highest quality all-wool material, the finest of workmanship, and smooth, unwrinkled, fitting clothes at the lowest possible price. This is our guarantee.

Now that Fall is here don't you think today would be a good time to order your Fall Suit and Overcoat?

Imperial
 CLEANERS

Try Our Way
 Our Auto Will Call.
 Phone 277.

They work naturally and form no habit

They work naturally and form no habit

They work naturally and form no habit

They work naturally and form no habit

Nathan Fullerton—The Rexall Store—Roseburg, Ore.

WE SELL Edison MAZDA LAMPS

Douglas County Light and Water Co.