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The great difference in the value of land for assessment purposes and for sale to the public is again made manifest. The city of St. Johns, through its council, has decided to purchase five acres of ground for cemetery purposes. Two of the councilmen have protested against the selection of a tract known as the Gatton tract for which the sum of \$1600 per acre is asked. The records of the county assessor show that the land is assessed at the rate of approximately \$33.33 per acre. The protesting councilmen are unable to see any good reason why there should be such a remarkable increase since the assessor made his visit, even though the ground is intended to be a burial place for the dead. There are a great many taxpayers who take the same view of the matter, even though the land were assessed at \$60 or \$300 per acre. This is one reason that taxes are high. They will continue to be high so long as the taxpayer remains indifferent to the price paid for land for public use, when compared with its assessed valuation.—Editorial in Portland Journal.

Because the land is assessed at a low price is not the fault of the councilmen, surely. People as a rule pay for land what they are able to get it for, and not what it is assessed at. It is not by any means the only instance on the lower peninsula where the assessed valuation is far below the actual value of the land. There is not a piece of land on the whole peninsula that can be secured for cemetery purposes at anywhere near its assessed valuation, it is safe to say. Portland never secured any land for public purposes at its assessed valuation, or anywhere near it, and St. Johns would never have owned anything if it did not pay more than the land was assessed at. Had the land in question been assessed at \$2,000 an acre it would be no more valuable than at its present assessed valuation. The assessed valuation of land on the whole peninsula is at variance with the actual worth. The actual worth of anything can only be determined by what it can be secured for under ordinary conditions. Put almost the entire water frontage of St. Johns on the market at twice its assessed valuation and it would be gobbled up with startling rapidity. What has the assessed valuation of land in Multnomah county got to do with the selling value, anyway?

As far as the price of \$1600 per acre is concerned on the land contemplated for cemetery purposes, by the terms of the contract, as we understand it, it will be of slight burden to the city of St. Johns. The money on the purchase price is paid as received on sale of burial lots, and does not come out of the general fund. It is said that from one acre sold in burial lots at the regulation price of ten dollars a grave, more than \$5000 would be realized.

While the councilmen as a whole are aware that the price asked is a stiff one, yet in order to gain a cemetery land suitable for the purpose at a lower price seemed to be out of the question. At least no one offered to sell at a price as low, while the councilmen were looking up available land for the purpose. There are very few people, apparently, that will have a cemetery on a portion of their land at any price. It might also be well to remember that the five acres in question are by far the choicest of a considerable tract of land in that neighborhood. Off and on for the past eight years the Review has agitated the cemetery project for St. Johns. At various times parties have tried to secure land for the purpose, but the price has always seemed prohibitive. So it finally resolved itself to the fact that St. Johns would either have to pay the price or do without a cemetery.

That a cemetery is needed for St. Johns none can gainsay. There is no city of its population in the United States, it is said, that does not have a burying ground. The saving to those who are so unfortunate as to have to bear the expenses of a funeral will be quite a few dollars. And since the land secured will be of little or no burden to the taxpayers, even if the land does cost much more than it is assessed at, who is harmed by the transaction? It is true the owner secures a very good price for his land, but if any one else had a better proposition to submit, why did not he advance it? Even yet, since the deal has been consummated,

HAPPY NEW YEAR



START A BANK ACCOUNT THIS YEAR SWEAR OFF EXTRAVAGANCE AND NEXT NEW YEARS DAY WILL FIND YOU MUCH HAPPIER.

Happy New Year to you. This means everybody. Our friends in particular and the whole community in general. Next New Year will be here as surely as this is. If you put money in the bank all this year NEXT New Year's day will find you happier and better satisfied. Each succeeding year should find each of us better prepared for OLD AGE, which we should enjoy in comfort.

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no one, to our knowledge, can point to where land for such purpose could be secured at a lower price. As a matter of fact cemetery land has always been high in price, and on account of its undesirability in a neighborhood and deterioration in value in land surrounding it, undoubtedly always will be. As to the desirability of the proposed tract for cemetery purpose it is a matter of opinion. Some people like a cemetery close in, others farther out. A more desirable tract, closer in, larger in quantity and somewhat higher in price has been offered. However, the contract has not yet been signed for any land for the purpose, and may not be. The certainty of a public road extending to the tract will have to be established first.

cause said license to be forfeited and be cancelled without any act whatever of the City Council. That no license shall be issued for a less period than six months, nor for a less cash payment than One Hundred (\$100) Dollars a month in advance on the first day of each and every month. That all renewals of such licenses shall be effected in the same manner as now in force governing issue of annual license.

Section 3. That this ordinance shall become a law and effective upon the signature of the Mayor.

Passed by the City Council this 29th day of December, A. D., 1914.

Approved by the Mayor this 30th day of December, A. D., 1914.
A. W. VINCENT, Mayor.
Attest: A. E. DUNSMORE, City Recorder.
Published in the St. Johns Review January 1, 1915.

RESOLUTION

It is resolved by the City of St. Johns, Oregon: That it deems it expedient and necessary to improve Tyler street

Work to be done according to the plans and specifications of the city engineer on file in the office of the city recorder relative thereto, which said plans and specifications and estimates are satisfactory and are hereby approved. Said improvements to be made in accordance with the charter and ordinances of the city of St. Johns, and under the supervision and direction of the city engineer.

That the cost of said improvement to be assessed as provided by the city charter upon the property especially and particularly benefited thereby, and which is hereby declared to be all of lots, blocks and parcels of land between the termini of such improvements abutting upon, adjacent or proximate to said street from the marginal lines of said street back to the center of the block or blocks or tracts of land abutting thereon or proximate thereto.

That all the property included in said improvement district aforesaid is hereby decided to be Local Improvement District No. 120.

That the city engineer's assessment of the probable total cost of said improvement of said street is \$6,000.00.

That the cost of said street to be assessed against the property in said local assessment district as provided by the charter of the city of St. Johns.

Adopted by the council this 29th day of December, 1914.
A. E. DUNSMORE, Recorder.
Published in the St. Johns Review January 1 and 8, 1915.

Administrator's Notice.

To all whom it may concern: Notice is hereby given that I have been appointed by the County Court of the State of Oregon for the County of Multnomah, Probate Division, administrator of the estate of Anna Westlund, deceased, late of said County of Multnomah, and all persons having claims against said decedent are hereby required to present such claims with the proper vouchers within six months from this date to me at my residence in St. Johns, Oregon.

Chas. A. Linquist, Administrator.
B. L. Snow, attorney for Administrator.
First publication Nov. 20, 1914. Last publication Jan. 1, 1915.

A HAPPY NEW YEAR TO ALL



COUCH & COMPANY

Absolutely Free Of Cost Two Trips To The Panama Pacific Exposition

To the fortunate winners in the voting contest are given free trips to the Panama-Pacific Exposition, with all expenses paid. Just think of securing one of these grand trips with a little effort on your part. Your railroad or steamer fare paid to and from San Francisco, where you can give yourself over to ten days of recreation and enjoyment. You can visit the fair grounds every day and explore the foreign exhibits and hundreds of other interesting sights to your heart's content—all at no expense to you.

For ten days you will be a guest in San Francisco. You can take three delightful excursion trips that will familiarize you with the wonderful city of San Francisco and its environments—without charge to you.

Now, after you have read the above and determined that you want to try for one of these trips, study the conditions carefully, see how easy and fair it is. Everything is in your favor—get busy—get your friends busy working for you, it's the chance of a lifetime.

The Worlds Fair Trips go to the ones who rustle the Most Trade for the store below and subscriptions for The St. Johns Review. Subscription Votes are good for Both Trips.

Special for this Week, Paint

The Lauthers Mercantile Co., Inc.

209 W. Burlington Street
In connection with the

ST. JOHNS REVIEW
St. Johns, Oregon

List of Prizes

Two Certificates good for World's Fair Trips De Luxe to San Francisco in 1915, described as follows:

Two first class fares from St. Johns to San Francisco and return; two standard sleeping car berths from St. Johns to San Francisco and return; fourteen admissions into Exposition grounds; two trips via steamer on San Francisco Bay, taking in Vallejo, and Mare Island Navy Yard; two trips via steamer to Sacramento, the capital of the state of California, seeing the beauties of the greatest farming district in the West; two sight seeing trips via auto, seeing San Francisco and the beautiful Golden Gate Park.

Four piece plated silver tea set.
German silver mesh bag.
Nickel plated percolator.
Twenty-six piece Rogers & Sons silverware set.
Mission electric lamp.
Nickel plated casserole.

The goods listed below are weekly awards to be given to the leaders of the campaign as follows:

- First week—Set knives and forks.
- Second week—Half dozen orange spoons.
- Third week—Half dozen oyster forks.
- Fourth week—Gravy ladle.
- Fifth week—Sugar spoon and butter knife.
- Sixth week—Half dozen boulion spoons.
- Seventh week—Half dozen dessert spoons.
- Eighth week—Large berry spoon.
- Ninth week—Cold meat fork.
- Tenth week—Jelly spoon.

RULES AND REGULATIONS.

Rule 1.—The Lauthers Mercantile Company shall issue votes as per following schedule, excepting as hereafter may be mentioned:

- 100 votes for \$1.00 on cash sales.
- 200 for \$1.00 in merchandise paid with due bills.
- 300 for \$1.00 on payments of old accounts.
- 200 for \$1.00 on due bills sold.
- 200 for \$1.00 on bargain and clearance sales.

And votes will be given at the time sales are made only.

In reference to issuing votes on old accounts, they may be issued for the payment of old accounts, that were incurred prior to this date. Votes will not be given on new charge accounts unless this particular account is paid within thirty days, then votes may be issued if the Lauthers Mercantile Company is willing and so orders.

Rule 2.—Votes will be issued with a time limit of one week, and must be cast in the ballot box, provided for that purpose, before the expiration of the time limit. Before casting votes, make a record for your own guidance. In order to facilitate voting you are requested to place your votes in an envelope and seal it. Please write the number of votes the envelope con-

tains and the name of the candidate you desire to vote for on the outside.

Rule 3.—Employees, clerks and relatives of the merchants and newspaper cannot participate as candidates.

Rule 4.—Merchants shall in no instance issue votes until such votes have been properly stamped with their firm name. Customers should refuse them otherwise.

Rule 5.—The soliciting of votes in the store, in front of store or on premises is prohibited.

Rule 6.—A vote that is scratched or marked in any manner after it leaves the merchant's hands, shall be thrown out, providing this defacing should appear that a figure had been tampered with.

Rule 7.—Six weeks from the opening date candidates will no longer be entered, unless by special arrangement with the merchant.

Rule 8.—Everybody is invited to nominate candidates. All that is necessary is to send in the name of any young lady in the community. This will entitle her to 2000 nominating votes and she will be entered as a candidate.

Rule 9.—Votes are not transferable after being cast.

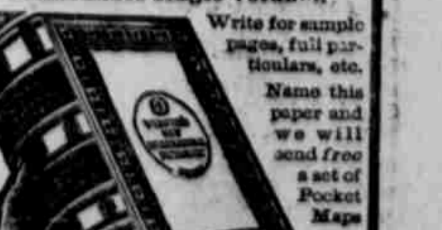
Rule 10.—Votes that are not properly stamped with the merchant's signature, or votes with the time limit expired, will not be accepted.

Rule 11.—A committee selected by the Lauthers Mercantile Company will count the votes each week and report the results to the St. Johns Review.

The Review gives 2000 votes for each dollar on new and 1000 votes for each dollar for renewals or back subscriptions.

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In order to insure a change of advertisement the copy for such change should reach this office not later than Wednesday, at 3 o'clock p. m. Please remember this and save the printer
All communications should be addressed to The Review, St. Johns, Oregon.