

New Lace Curtains

In furnishings, fully one-half depends on the curtains. We show today advance lines combining attractiveness with some of the best values we've ever offered. See window.

Brussels Net Curtains

In course of dainty patterns, from \$4.50 to \$12.00 pair.

Point de Calais Curtains

New fresh and effective designs, \$5.00 to \$9.00 pair.

Marie Antoinette Curtains

In infinite variety, from \$5.00 to \$13.50 pair

In Battenberg and Arabian Net Curtains

We're by far the largest and handsomest line ever brought to Portland. Patterns, beautiful, elaborate and unique. Values unexcelled.

Battenberg Curtains

\$6.50 to \$20.00 pair.

Arabian Net Curtains

\$11.00 to \$20.00 pair.

New in Art Department

Tea Cloths, Center Pieces and Scarfs of heavy embroidery linen, open-work borders, vine, floral and conventional designs, beautifully silk embroidered.

10c yard.....Standard Percales This Week. 36 inches wide. Spring shades. 10c yard

OLDS & KING

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ASSESSMENT VALUES

County Officers to Consider Plans for Taxation.

UNIFORM APPRAISEMENT METHODS

Property in Oregon is assessed at about one-third its actual worth in the market.

A state convention of county judges, county assessors and county commissioners will be held in the county commission's rooms, City Hall, beginning at 1 P. M. today. Governor Geer, Secretary of State Linn and State Treasurer Moore have been invited to attend. It is probable that committees of the Portland Taxpayers' League, who are interested in assessment and taxation, will be present. The object of the meeting, as set forth in the call of Judge Gray, of Clatsop county, who was one of the conveners, is to hold a session at Portland, July 12 and 13, 1900, to agree upon "some equitable plan for assessing the tax of 1900, and recommending to the legislature of 1901 amendments to the present laws of our state, especially to the cumbersome, inefficient and unworkable laws relating to assessment and taxation, roads and highways, and private matters."

At the meeting last July, a committee was appointed to draft a bill on assessment and taxation. The committee consists of J. C. Pendleton of Jackson, D. P. Burton of Lane, J. M. Yocum of Yamhill, R. S. Greenleaf of Multnomah, C. W. Carleton of Clatsop, George Buzan of Umatilla, R. F. Pike of Sherman, J. A. Payton of Baker and J. D. Tins of Grant. All are county assessors. The committee was to meet in Portland yesterday to formulate a bill or agree on a plan of action, but the meeting did not materialize. Several of its members held a brief conference with Assessor Greenleaf of Multnomah County, and had an informal talk on the question of assessment and taxation.

At the conference last summer, an effort was made to agree upon a uniform basis of valuation for the state. An agreement of 70 per cent seemed satisfactory, but when the proposition was put to a vote, it was defeated. Another effort will be made to come to such an agreement today, but its success is problematic. The difficulty in the way of such an arrangement lies in the fact that all the assessors in the state will not be present, and the absentees cannot be bound by any agreement of the convention. Oregon assessors are practically unanimous in favor of uniform assessment, if it can be brought about. But a 70 per cent agreement cannot be made to hold, even if adopted by Portland, yesterday, as the values property according to his whim or as local influences dictate. This is a clear case of the minority ruling.

According to the best information to be had, assessed valuations in Oregon are about one-third of actual market values. In this way, about \$300,000,000 worth of taxable property is assessed at less than \$100,000,000.

In some parts of the state there is a sentiment in favor of reviving the state board of equalization. Assessor Greenleaf said yesterday that such a board would be satisfactory if the state were divided into a suitable number of districts, and the members required to be conversant with the actual value of property in their districts. If a board were so constituted and if it acted within its powers, many of the inequalities that arose under the old system of equalization might be removed. Under the former system, equalization principally consisted of raising Multnomah county "out of sight."

LINN COUNTY OUT OF DEBT.

No Warrants Stamped or Interest Paid for Over Three Years. ALBANY, Or., Feb. 19.—I am pleased to be able to state that Linn county has no outstanding warrants, has not stamped a single warrant in over three years, has not paid a cent of interest in the same time, and has not one dollar of bonded, floating or other indebtedness.

Resource of the county January 1, 1900, applicable for current expenses of 1900 were as follows:

Cash in treasurer's hands.....\$ 2,100 02
Uncollected tax on roll of 1898.....2,275 90
Uncollected tax bid in by county on sheriff's sale for 1898, 1899 and 1897.....65 00

Total resources.....\$4,440 92

The total tax levy in this county for 1899 is as follows:

State levy.....6.30
State school bounty......5.00
School......5.00
County.....1.80
Special road.....1.00
Soldiers, indigent......10

Total.....\$14.50

This levy will raise a revenue for the current year of \$6,600.

The total tax levy of the county for 1898 was \$13,000; the total for 1897 was \$12,000, and the total for 1896 was \$11,000.

The increased levy for 1898 was caused by a referendum vote of our people at the last general election directing the county court to rebuild the courthouse and purchase and equip a county poor farm. In compliance with that order the court has just completed a very handsome, commodious and substantial three-story brick courthouse, containing 15 offices and other rooms, five spacious fire-proof vaults, all heated by a hot-water system; purchased a tower clock, and the entire building furnished and supplied with modern conveniences. They have also purchased 120 acres of choice land, located four miles from the county seat, for a poor farm, upon which has been erected

ASSESSMENT VALUES

a splendid two-story, 14-room house, and a fine hospital, containing three large wards. Every dollar for such improvements has been paid for out of the levy of 1898, and there is cash for current expenses still on hand. It will be noted that a 1-mill levy for special road purposes has been levied for 1899. The court is now negotiating for the purchase of more road-graders and a rockcrusher preparatory to entering upon an era of permanent good road-building. We are of the opinion that Linn county can spend no money so profitably, and enlist no genius so usefully as in making permanent good roads.

GEORGE D. BARTON,
County Judge.

WASCO PROSPEROUS.

County Judge Favors a State Board of Equalization. THE DALLAS, Or., Feb. 19.—The total amount of assessed property in Wasco county is \$2,114,452. Liabilities, December 31, 1899, as represented by outstanding warrants and estimated interest, were \$3,535 50. Resources, December 31, 1899, as represented by cash balance available for redemption of county warrants, \$2,819 13. Wasco county has no outstanding road warrants. The tax levy for county purposes in 1900 is 21 mills; state and all other purposes, 12 mills; total 33 mills. County warrants are paid up to April 1, 1899.

I have no suggestion to offer as to how mines should be assessed. All property should be assessed at its true cash value. By all means let us have a state board of equalization, with such legislation as will enable them to do justice to all parts of the state.

Wasco county is in a very prosperous condition. County warrants sell at a premium. ROBERT MAYES,
County Judge.

WHEELER'S FINE SHOWING.

Pro Rata of Crook and Gilliam Debt Paid in Full.

PORELL, Or., Feb. 19.—I am pleased that Wheeler county is able to make so fine a showing as the following for the first year of its existence, when there is always a heavy unusual expense. The liabilities of the county are:

County and road warrants outstanding and accrued interest on.....\$ 990 75
Amount of Grant county debt assumed by Wheeler county.....\$7,911 76
Total liabilities.....\$8,902 51

Cash in treasury, subject to payment of debts.....\$ 600 00
Estimated amount of collectible taxes of 1898 and former years, for same purpose.....2,000 00

Total resources.....\$2,600 00

Excess resources over liabilities.....\$ 697 49

Wheeler county has paid its proportion of debts assumed from Crook and Gilliam counties \$600 00. It has also paid for a full set of books and for transportation, and other expenses, etc., \$350; total unusual expenses paid, \$950 00, all on account of being a new county.

Tax levy for 1899..... Mills.
State and county bounty.....4.50
County, including road.....15.45

Total.....\$2.00

In addition to the above, the tax of 1 cent per head on sheep for the sheep bounty fund. This will raise in all about \$1,000, of which \$1,000 will be for current expenses and reducing the debt assumed from Grant county. \$500 will be for the full set of books and for transportation, and other expenses, etc., \$350; total unusual expenses paid, \$950 00, all on account of being a new county.

Mines should be taxed the same as other property in proportion to their commercial value—such is my opinion. We have assessed Wheeler county mines. They are mostly placer mines, and are not yet patented. W. W. KENNEDY,
County Judge.

BAKER'S DEBT.

Outstanding Warrants and Interest Amount to Nearly \$185,000.

BAKER, Or., Feb. 19.—Baker county owed on December 31, 1899, as represented by outstanding warrants, a principal of \$129,607 57, with accrued interest, amounting to \$55,967 94, a total of \$185,575 51. There are no road or other county warrants outstanding, and the state tax is paid to 1898. Likewise there are no cash balances, except unpaid taxes, 1898, and state aid, undistributed, \$15,000, and due from other counties \$6000. None of this was available on December 31, 1899.

The net assessment of the county for 1899 was \$75,720, on which a county tax levy of 24 mills has been made. It will amount to \$18,173. The probable expense of the county this year will be \$35,000, leaving a net gain for the county of \$11,000, which will be used to redeem outstanding warrants and to reduce the indebtedness that amount this year.

Outstanding warrants are paid to May 14, 1899. The great length of time on these warrants and the large amount of accrued interest is a great disadvantage, as a tax levy large enough to materially decrease them should be made. I might say that for the past five years only small amounts of warrants issued are outstanding, these having been paid on current taxes in these years. Five years ago the indebtedness of the county was much greater than now, and the effort of the county to decrease it is not viewed with disfavour by the people here. Taxable property is increasing, and in a year or two tax levies can be made lower.

Taxation of mining property will in the future be quite an item on the assessment books of this county. Under our present laws, only the improvements and plants and a value fixed on the mineral lands, if patented, are assessed. I doubt if a billion dollars or a tax on the output of a mine would be a just one. If mining plants, the improvements and the patented mineral lands are assessed at 100 per cent, that would be satisfactory.

To our shame, I must say that property

Linn County

Shirred Brode 30c yard

Here is a pretty cotton fabric that is a novel exhibition of the weaver's skill. A decided crepon effect—the crepon stripes are re-inforced by cords with a plain texture between. In solid colors only.

Embroidered Mouselline de Soie, 60c yard

An embroidered irregular silk stripe of delicate and intricate weave on a sheer silk and cotton fabric. Both Fabrics at Wash Goods Counter

ORIENTAL STRIPE TAPESTRIES

The tapestry workers in Philadelphia have been on strike for months. Today we place on our counters pretty tapestries for cushion covers and drapery. Oriental stripes, so called on account of parti-colored stripes, are scarce. These will melt away fast; 40c, 50c, 65c yard.

SHIRT-WAIST FLANNELS

Spring 1900 styles in Silk Flannels, Silk Striped Scotch Flannels, Scotch non-shrinkable Flannels, Twill Zephyr Flannels, Silk Dot French Flannel, Solid Color Flannels in new shades.

RAILROAD IN KLAMATH

NEW SOUTHERN LINE MAY SOON BE CONSTRUCTED.

Citizens Raising a Subsidy to Push the Work Along—Taps a Rich Country.

L. W. Van Horne, manager of the Oregon Midland Railroad Company, is registered at the Perkins, from Ashland. The company, he says, has about completed its survey from Klamath Falls, Cal., to Klamath Falls, Or., a distance of 33 miles, and an average grade of 2 per cent has been found, following Klamath river and Jenny creek. A subsidy of \$100,000 is being raised by the citizens of Klamath county, and the time of breaking ground for the new road depends upon the success met in obtaining the subsidy. The company does not ask for the subsidy of \$100,000, but for the right to use the land, which will accept lands, town lots or any property representing cash. He confidently expects to see the line completed before the end of this year. The people of Siskiyou county, California, are expected to assist by donations of timber lands.

Klamath, the junction, is situated about 30 miles south of Ashland. The new road will follow Klamath river from this point in a northeasterly direction, and will tap a region rich in timber, agricultural and stockraising resources. Klamath Falls, the terminus, is the county seat of Klamath county, and the building of the line will make the town the supply point of all Southeastern Oregon, including Lake, Harney, Malheur and Southern Klamath counties. The company does not propose to extend the line beyond Klamath Falls.

The new road, Mr. Van Horne feels assured, will also become a favorite line for tourists and summer travel, as Crater lake can be reached within 15 miles of its line, and the scenery of the Crater, with its peaks such as Mount Pitt and Mount Scott, can be enjoyed from the car windows. The streams emptying into Klamath lake, all abound in mountain trout. For number and weight, these fish beat the world, some having been caught weighing 22 pounds each. The hunting in this, as yet, isolated region is a strong attraction, as the deer and bear have by no means been exterminated.

He thinks Southeastern Oregon will be brought considerably nearer to Portland by the new road, as goods can be shipped from there to Klamath Falls in a few hours, whereas heretofore the weary drives over bad, rough, mountain roads have been necessary in freighting supplies in, as well as in shipping wool and other products out. Even in driving cattle and sheep to market from the great stock ranges, the animals have fallen off quite a large per cent, as a result of the treacherous journey and long distance between watering places. This stock can be shipped over the new line at Klamath Falls in Portland with comparatively little trouble, delay or loss of weight.

No disappointment was caused by the announcement that school would not begin yesterday, as the children who will attend the school are at present at the Fulton and Felling schools, and had received no order to go to any other place. These latter schools are very crowded, and the room is needed badly. When the pupils are removed from the Felling school, there will be a batch of children transferred there from the Harrison school, which is also crowded to its limit.

The new school was receiving its finishing touches yesterday. A walk was laid from the entrance of the school to the sidewalk. The work of putting down the seats in the three rooms to be occupied was begun yesterday and will be finished by this evening. Two rooms will have entirely new seats, while those in the third room were obtained from the room rented in the kindergarten, which has now been given up. The janitor of the building is very proud of the big furnace, which is large enough to heat the whole school, which is also planned. He says with 90 pounds of steam it is capable of heating the whole South Portland district.

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