FRANCHISES WILL NOW BE ASSESSED

Tax-Dodgers Cannot Escape This Year as They Have in Years Past.

MANNING WRITES ASSESSOR

Tells Sigler That, According to Law, It Is His Duty to Assess Franchises as It Is on All Other Property.

Street franchises in Portland, taxdodgers hitherto, will be rounded up by County Assessor Sigler this year, and will be compelled to pay between \$155,000 and \$150,000 next year in taxes, if they cannot defeat the new plan in the courts. John Manning, prosecuting attorney for the county, says that he is ready to fight for the county in the battle to tax the fran-

Mr. Sigler would venture no estimate yesterday of the possible market value of the Is street franchises in Portland. But, inasmuch as one franchise—that of the Portland Consolidated Bullway Company -was recently sold for \$6,000,000, a fair estimate of the actual value of all the franchises would probably run close to

What Could Be Raised.

Had franchise values been added in onethird their value to the assessment on which taxes were collected this year, the tax levy in Portland would have been 2 mills less than it was. Should their true market value be added for the next tax.

about 1 mill on a city valuation of \$100.000,000 would be maved to other taxpayers. The last city assessment was \$51.000,000. If that valuation had been increased by \$2,000,000, to include street franchises at one-third of their actual value, less than 28 mills would have been raised as much revenue as did 40 mills.

Should \$10,000,000, representing franchise values, be added to the next city assess-ment and expenditures of government be kept down close to present figures, 14½ mills would suffice; but should franchises not be included in the assessment roll, the levy would be 1512 mills-a difference of I

question of its legality. The prosecuting attorney, however, says that this quee-tion raises no obstacle whatever, since the street franchises, having a market value, are taxable as any property that brings a price on the market. He avers that because the constitution and the statutes of Oregon require all property, both real and personal, to be assessed and taxed, franchises cannot legally be exempted; hence the Assessor is obliged to put fran-chise values on the assessment roll.

Manning Writes Assessor.

Last week Sigler sent a letter to Mr. Manning, asking his opinion, and rester-day Mr. Manning made the following re-

ing my opinion as to whether or not, under the present law, public franchises, such as the present law, public franchises, such as atreet railways and gas companies, are assemble, has been received, and in reply thereto I will say, the actual property, visible property, should be assessed at its value. The lines were constructed wholly, or almost wholly, with money obtained from sale of bonds. Over and above this value of the material property are the stock and franchisely. material property are the stock amad franchises, which are rated at far higher value than the property itself. This franchise projectly, in the case of one of the principal corporations, has recently been add for several millions of dollars. I think this will not be disputed, other franchises in the city have similar values. All ought to be taxed upon their valuation in the market, as other procests in or should be.

Since, therefore, you have seked me for my platon. I think I ought to say, these fran-hises should be entered upon the assessment olls at their proper valuation, which is for

JOHN MANNING

Mr. Manning's opinion is that franchises are as much a legitimate subject if tax-ation as other taxable subjects, unless exempted by law, and he finds no law exempting them in Oregon.

Mr. Sigler said that he would be highly

pleased to assess franchises, and hopes that the law will sustain the new plan. Oregon Assessors will hold a convention at La Grande Thursday, to consider rail-road valuations, especially those of the O. R. & N. Those in attendance will hall from counties through which that rallroad runs, such as Malheur, Baker, Union, Umatilla, Morrow, Sherman, Gil-liam, Wasco and Multnomab. The As-sessors wish to reach a common ratio for assessment of rallroad properties and r raising valuations of such properties. The lucky person will receive as a gift conformity with increases on other from the Exposition officials, a stack of for raising valuations of such properties

AT THE THEATERS

What the Press Agents Say.

MRS. FISKE AT EMPIRE.

Manhattan Company opens at the Empire Theater this evening, when Portland will see for the first time C. L. S. McLellans remarkable drama, "Leah Kleschna," remarkable drama, "Leah Kleschna," which is one of the few real hits of the season in New York. Mrs. Fiske arrives here in the morning and is staying at the Portland. There has been a large sale for the engagement, and the sudience to-night promises to be a brilliant and rep-

resentative one. Mrs. Fiske's tour to the Coast has been a duplication of the great success she enjoyed in New York. Her

appearances are always the principal vents of the season, and her engagement this year is more interesting than ever on account of the popularity of "Leah Kleschna" and the strength of the Man-

The engagement of Mrs. Fiske and the

hattan Company. GREAT HISTORICAL DRAMA

When Knighthood Was In Flower'

Is Sensation of the Year. Last night's verdict is another great tri-

ph for the Belasco Stock Company. In romantic historical drama of Tudor A Wonderful Tonle England, in which that organization appeared for the first time, the company has found an ideal vehicle. There are chough fine parts for ench of the spiendid artists who appear, and the ensemble is as good as could be desired. The most elaborate Is headquarters for Trunks and Bags.

settings and cestumes add great impor-tance to the production, which has never been equaled in a Fortland stock theater. See "When Knighthood Was in Flower" tonight. You will be well repaid. Seats

"THE CARNIYAL OF VENICE."

The Trail's Chief Attraction of Greatest Spectacle in the World.

The greatest show of modern times is now giving two performances daily on the Trail. Those who do not see "Venice" do not see the Exposition. It is a dream of fairest beauty. Gorgeous and magulficent in every respect. On its mammoth stage 590 of the best, performers in the world give an entertainment which has never been equaled in this country. Produced at a cost of \$100,000. Clean, wholesome and grand. See "Venice" and seek some and grand. See "Venice" and seek to see no more theatrical attractions. It comprehends them all,

Kolb and Dill at the Marquam.

The fun lovers of Portland are particularly fortunate in having something of unusual absurdity and something en-tirely new in the way of entertainment the coming week.

The Kolb & Dill Company will make

their first appearance in this city next Monday evening, June S. at the Mar-quam Grand Theater, presenting Brusle's buriesque, "I. O. U.," full of funny features.

Kolb and Dill, as the German comedians, are already well known to the pub-lic. They will introduce a new novelty in the shape of a New Zealand Maori on the shape of a New Zestand Maori song and dance. In the company of 40 exceedingly clever people are other well-known favorites: Edith Mason, the famous beauty of Lillian Russell type, and Tom Persse, who played for several years in Sen Francisco in standard light. in San Francisco in standard light opor series of the cleverest dancers. Ben Dillon, the Irish comedian, and Will F. Cross deserve especial mention. The chorus is unsurpassed. The advance sale of seats will open next Thursday at 19 octook.

Barney Bernard at Marquam.

Barney Bernard in his latest success "The Dictator," will be the attraction at the Marquam Grand Theater tonight every night this week, with a spe-matinee Saturday.

AT THE VAUDEVILLE THEATER

The Star.

The bill at the Star this week comes up to the high standard set by that popular amusement house up to the high standard set by that popular amusement-house. Williams and White are there with a quaint darky sketch that is something new in blackface. The Adams brothers, acrobatic dancers, do a good turn and get their share of the applause. Mr. Joe Bonner ronders the illustrated ballad, "Come Home, Soldier Boy in Blue," in his usual excellent voice. Otto Fuchte's Tyrolean are something new to the local warblers are something new to the local vaudeville stage, and the enthusiasm they created at all performances yesterday seems to indicate that they will be great favorites throughout the week F, H. Stansfield is a comedian that does not cruck stale jokes and sing stale songs, and his act is full of the apirit of wholesome humor. He was well received. Musical Thors are a revelation in their popular and classical selections, and the Staroscope depicts scenes of the time of Louis XIV.

The Grand.

"Fatima: The Flower of the Orient," presented by Jules Walters and company, heads the bill this week at the Grand. and brings to the local vaudeville stage something a little out of the ordinary. The playlet pleased large audiences yes-terday and served to place the Grand one step higher in local appreciation. The Bissaneau comedy wire act brought forth roars of laughter and added much to the general attractiveness of the excellent bill. Thomas and Fudder, singers and dancers, held up their end of the pro-gramme, and Crawford and Duff, in a awell comedy sketch became favorites. The Earl staters, character artists, pre-sented a pleasing turn and responded to several encores yesterday. Mr. Richard Burton gives "The Man in the Overalls," and the Grandiscope presents "The Sleeping-car on the Deadwood Line," and other

The Baker.

At the Baker this week the Exposition You to determine.

Inamenuch as these franchises are property and valuable property a recent sale has clearly by shown this—I think it is the Assessor's enjoy at present. The Exposition Four on a just basis, and if the excess of the franchise feel aggreed, of epures they have their remedy at law thus the believe that the present statutes are ample for your warrant. and justification in making the assessments of these properties, and as a public officer, in case it is disputed. I am prepared to upbell such an action. Yours very truit. one of the greatest of the Summer. The Aberna, equilibrists, make good, and Jean Wilson puts on an interesting illustrated song O'Dell, Hart and Ridley are the peerless fun-makers. Daisy Schnell is a charming soulirette, and the Bakerograph closes a bill most pleasing and entertain

Stack of Silver Dollars.

The first numbers of the drawing for the stack of silver dollars were issued tast and other concessions. A number is now given with every ticket purchased for any of these shows, and next Saturday evening nine stubs will be drawn from a box, the ninth number being the prize-

eilver dottars as high as his or her receive \$502. In this instance, the taller the winner, the bigger the prize.

Drunkenness and Cruelty Charged.

Pearl Dewey accuses her husband, Fred I. Dowey, of drunkenness and cruel treat-ment. She alloges that he tried to smoth-She Will Open Her Engagement in his fist, and refused to pay his bills. Mrs.

"Leah Kleschna."

or her with gas, knocked her down with his fist, and refused to pay his bills. Mrs.

Dewey has begun divorce proceedings in the State Circuit Court. She avers that Dewey has done many things which hu-millated her, and when she refused to tolerate his conduct any longer he left her. They were married five years ago.

Says It Was His Own Carelessness.

The Bunker Hill & Suilivan Mining & Concentrating Company, in answer to the suit of Robert Gourlay for \$30,000 dam-ages on account of injuries sustained in ratirond accident in the mine, says Gourlay was to blame. The answer re-cites that Gourlay, by reason of the na-ture of his employment, should have known of any defects in the cars, wheels, track and swith, and it was his duty to have repaired any defects.

Drunkenness Ground for Suit.

Gertrude Christopherson yesterday sued John Malcolft Christopherson for a divorce, on the ground of gross habitual drunkenness, and she also asks that her maiden name. Goodwin, be restored to maiden name. Goodwin, be restored to her. The litigants were married in 1898.

HORSFORD'S ACID PHOSPHATE Cooling, refreshing and invigorating. Dispels that dragged out feeling during Spring and Summer.

The Meier & Frank Store

Portland's Largest and Best Store

Lewis and Clark, Portland, Oregon and Northwest Souvenirs in Mammoth Variety-Every New Idea at Prices Ranging From 5 Cents to \$5.00 Trunks, Bags, Hammocks, Tennis Goods, Folding Cots, Lawn Swings, Camp Chairs, Baseball Goods, Etc., on the Third Floor

Principal Portland Agents for Butterick Patterns and Publications - Delineator Subscriptions Taken at \$1.00 Per Annum-June Number Now on Sale

Belts, Hand Bags at Special Prices



Women's Taffeta Silk Beltsblack brown and white; all sizes, made with ornamental gilt and oxidized buckles; regular \$1.25 Pique and Duck Wash Belts; all sizes; blue and red, embroidered, nickel buckles; 25e and 35e

designs; all sizes; 35e val. 18¢ \$1.25 HAND BAGS 87c

Walrus and Seal Leather Bags-Great special purchase of 600 of them in brown, black and tan, made with inside pockets and card cases, nickel and frames; \$1.25 values 87¢

Lewis and Clark Exposition Burnt Leather Souvenirs, in purses, Hand Bags, Card Cases, Traveling Sets, etc.; all are marked at very reasonable prices.

ARTIFICIAL PALMS 25c to \$9.75

Just the thing for decorating-Never fade or die Complete assortment of Fan Leaf, Kentia and Areca Palms-Also Fan Leaf Palm Trees.-Prices range from 25¢ to \$9.75 each. Special Discount to the Trade.-Drug Department.

Art Department

Berlin Embroidered Pieces, including Doilies, Centerpieces, Scarfs and Cushion Tops; your choice at one-third off regular prices. Art Linen Laundry Bags, large sizes and many colors; 25c and

work given daily by our expert, Mrs. Lynn.-Special attention given children.-Lessons daily 2 to 5 P. M.

Fine Bedspreads

White Dimity Bedspreads, 10-4 size; matchless value at this price Hemmed Satin Marseilles Bedspreads, white: \$3.25 value; for this sale only \$2.48 White Fringed Marseilles Bedspreads, full size; \$3.25 value, for this sale only at 2.48 White Hemmed Marseilles Bedspreads; great special value at this low price \$2.05 Colored Bedspreads; pink, blue and red; full size; fringed; won-

Men's Golf Shirts 63c Each



Great special offering of 1000 men's Madras and Oxford Golf Shirts-Stripes, figures and plain colors-Blues, tans and gray-Very best styles and materials-The quality of shirts every store in town asks you \$1.00 for-Matchless value for this sale at 63c each

Men's Summer Ribbed Underwear; blue and brown; form fitting; all sizes; shirts and drawers; best 50e 39c

Men's Pongee Colored Shirts with soft collar attached; just the shirt for outing and vacation; all sizes; ex- 29c ceptional value at

New "Monarch" Shirt Just Received

We're taking great pride in our "Monarch" Shirt Display-The largest and best line of one dollar shirts you will find anywhere. Thousands of them in palin or pleated bosoms; every good coloring and combination in figures, striped or plain effects. derful value at this price.\$1.59 -All sizes-The best shirt one dollar can buy.

\$11 Silk Petticoats \$6.85 June Ribbon Sale



Another one of our famous Silk Petticoat offerings is announced for today and Wednesday - Magnificent styles made of highest grade taffeta silk with deep shirred flounce and two rows of ruching in plain and changeable silks-Blue, brown, red, green, navy, gray, pink, black and changeable, made extra full width, every skirt in the lot regular \$11.00 \$6.85

June Sale of Boys' Blouses



Boys' Blouses in white lawns, embroidered Sailor collar; ages 21/2 to 8 years; best values ever 63c

Same as above, \$1.00 vls. 86c Some as above, \$1.50 vls. \$1.19 Same as above, \$2.00 vls. \$1.69 Same as above, \$2.50 vis. \$2.10 Boys' Blouse Waists; colored Sailor

\$1.00 vals, on sale for 49c each \$1.50 vals. on sale for 98c each \$1.75 vals. on sale for \$1.19 ea.

Great Clean-Up

Sale of Laces and

collar; all new styles; all sizes:

Boys' Khaki Suits for vacation wear-All ages-Regular \$1.25 values, on sale for, suit Boys' and Girla' Overalls-Boys' Wash Suits at low prices.

Camping Necessities Specially Priced

18-4 sli-wool Gray Blan-kets: regular \$3.25 quality.\$2.70 11-4 gray Oregon Wool Blankets; the best \$5.50 values \$4.35 18-4 all-wool mottled Blankets; reg-ular \$4.50 quality, per pair. . \$3.95 11-4 all-wool mottled Blan-kets, best \$5.50 grade ... \$4.67 Extra large all-wool camping Blan-kets; regular \$7 quality ... \$5.75

June Sale Prices

Foulardine Suitings—A serviceable, stylish Summer wash material; best colorings; great variety; most stores ask Se the yard for the same material; sale price 15c

3000 yards of Plain Wash Voiles in a variety of 15 shades; regular 20c quality on sale at, 12c

Silk Specials

89c YARD

White Mohairs at special low prices.

Folding Cots, \$2 values \$2 Clothes Hampers

35c Camp Stools, each25c Camp Chairs, \$1.15 values.....98c 82.59 .\$1.35 Camping Tinware, China, Cutlery, tc. at the very lowest prices.-

Wash Goods at More New Polo Hats Just Received --- Second Floor

June Bargains in the Basement

300 new Polo Hats came by express yesterday—Very newest ef-

fects in straw and fancy braids-Black, navy, white and cham-

pagne-They make our showing of Summer millinery the only

complete display in the city-Prices range from \$4.98 to \$7.98.

Attractive Summer Headgear of every description for dress,

Trimmed Black Chiffon Hats \$2.98

Special lot of 200 Black Chiffon Hats, trimmed with colored

flowers-Hats most stores ask \$5.00 for-Your choice of this

desirable lot at \$2.98 each-Handsome new white sailors-Em-

broidered and lawn trimmed \$1.49-Children's sailors in many

REFRIGERATORS

evening and outing wear-Second Floor

\$1.35 Silver Hair Receiver 99e \$12.50 4-piece silver Tea Set .. 810.32 \$1.25 silver Bread Tray \$1.06 13.25 silver Syrup Pitcher for \$2.74 85c cut glass Kuife Rest 71c "La Belle" Refrigerators: ice ca-pacity 66 lbs.; provision chamber 19 %x17 %x16; well made and fin-lshel; \$15.00 value on \$10.63

\$10.00 nickel Coffee Machine for \$1.75 cut ginse Napples \$1.43 \$4.00 nickel 5-Ociock Teas for 83.14 ...\$7.94

Embroideries

Valenciennes Laces, Insertions and Beadings, daintiest patterns, matchless value at the low price 25c of, dozen.... Beautiful Allover Embroideries for

waists and suits; regular \$1.25 85c and \$1.50 values, yard..... 45-inch Flowered Chiffons, beautiful

patterns for waists, grand values-\$1.50 Flowered Chiffons...... 59¢ \$3.00 Flowered Chiffons 98¢ Great clean-up on broken lines of fine embroidery sets; best patterns-60e Embroideries for, yard 396 \$1.50 Embroideries for, yard .. 69¢ \$3.00 Embroideries for, yard..98¢

vals. up to 40e yard-yard 15¢ White, cream and eern net top laces and galloons, very best styles included-75c values on sale, yard 39c

Swiss Embroideries and Insertions,

Renaisssance and Cluny Curtains at Sale Prices



Beautiful Net Curtains with Renalssance, Cluny and Braid Insertions and Edges. Some with motifs in the corners—others plain effects: 45 inches wide, 3 yards iong; our best \$2.50 values are on sale at this low price, per pair.....\$1.98

\$3.00 Ecru Net Curtains, Renaissance borders with motif in corners; plain braid effects, also Cluny inserting and edges; 45 inches wide, 24 and 3-yard longths; values extraordinary at this special low price, per pair\$2.15

\$2.50 white and ecru Net Curtains, with Cluny Inserting and edges: also Ecru Renaissance Curtains with metif in corners: 45 inches wide by 1 yards long; great values, pair. \$2.68 \$4.00 Ecru Net Curtains with Renaissance border and motif in corners; also plain braid effects; 45 inches wile by I yards long; the grandest values ever offered at tals low price.

per pair\$3.15 \$4.50 Ecru and White Net Curtains with Cluny in-sertings and edges; made on best French Net; 45 inches wide by 3 yards long; beautiful styles; grand special values at, this re-markable low price, per pair\$3.68

15.00 white and Ecru Net Curtains. Cluny insertings and edges: also Marie Antoinettes with braid effects: 45 inches wide by 3 yards long; wonderful special values at, per pair—(Mail orders for the above items will be promptly \$3.89 filled).

Children's White Dresses Low Priced

Children's fine white Dressee-Swiss, Organity, Net and Dotted Swiss Protty styles, Luce, Ribbon and Belt trimmed-All new garments-Ages 6

\$10.00 Dresses for only \$ 7.25 each \$ 6.50 Dresses for only \$ 4.85 each \$12.50 Dresses for only \$ 9.35 each \$ 7.50 Dresses for only \$ 5.65 each \$15.00 Dresses for only \$11.25 each \$ 0.00 Dresses for only \$ 6.55 each

styles-Straws or wash materials Silk Suits Are Greatly Reduced

\$16.50 values on sale for\$11.45 \$18.50 values on sale for\$13.25 \$21.00 values on sale for \$14.25 \$22.50 values on sale for \$14.85 \$28.00 values on sale for\$21.25 \$32.00 values on sale for\$23.45

Take your choice from six immense lines of Silk Shirtwaist Suits at a saving of one-quarter and one-third on their real value. This season's leading styles in navy, green, brown, black, check, plain, changeable and striped silks-Waists tucked or lace yoke-Skirts pleated, shirred or flounce effects. Prettily made-Plain tailored or fancy styles-The greatest Silk Shirtwaist Suit bargains in town.-Investigate.

\$18.00 Tailored Suits \$11.85 \$48.00-\$52.00 Tailored Suits \$38.45

Women's and Misses' Tailored Suits in Blouse or Jacket styles, fancy gimp or button trimmed. Cheviots, fancy mixtures, worsteds, broadcloth, tweeds, homespuns and Sicilians-Brown, green, black, gray, tan, navy, checks and fancy mixtures. Skirts are pleated or flounce effects; all sizes for women and misses, Every suit \$11.85

Women's Tailored Suits in Eton, Jacket and Blouse styles, with shirred or flounce skirts. High class garments in Panama cloth, voiles, Sicilians, worsteds, cheviots, broadcloth, shepherd plaids, green, brown, navy, black and checks. This season's handsomest styles, \$38.45 in all sizes. \$48 to \$52 values, for this sale......



\$6.50 Jap Wash Silk Waists for \$3.45 Each

beautiful, new Japanese wash slik Waists at about half their real value comprise an unusual bargain offering in the cloak store for today.—Made of spiendid quality Japanese silk, fancy lace or shured yoke or tucked front, white, navy, blue, brown and black, all sizes, every waist in the lot \$6.50 value. Choice \$3.45 while they last at the low price, each.

Mail orders promptly filled.—Write today.

All our fine Lingerie Waists are on sale at greatly reduced prices, \$5.00 to \$40.00 each—Second floor.