

RAILROADS WILL FIGHT IN COURTS

No Doubt About Their Purpose Regarding the \$16,000,000 Assessment.

INCREASE TAX IF THEY WIN

Defeat of Assessment Would Mean \$200,000 Less Revenue, Which Other Property Would Be Obligated to Stand.

Situation as to tax assessment of railroads in Multnomah County: O. R. & N. will resist \$16,000,000 assessment on its surplus.

O. R. & N. Northern Pacific will fight assessment of \$4,000,000 a mile on track and right of way, and Southern Pacific will fight assessment of \$30,000 a mile on main lines and \$30,000 a mile on branch lines.

Defeat of the \$16,000,000 assessment on surplus would mean \$200,000 less tax revenue—equivalent to the revenue from a mill extra tax.

It would mean considerable shortage of revenue to county, Port of Portland, City and Portland School district.

Bank holidays complicate situation, because law says Board of Equalization, which meets October 27, shall finish work within a month. Month is past, but Board does not know whether its duties have ended.

While attorneys of the railroads will not yet announce the plan to fight the new assessment, it is little doubt that the companies will resist, after they have finally proved the Board of Equalization deaf to their petitions. One day's session of the Board remains to be held before the first judicial after the holidays, when the Board will officially end its work and give the assessment roll into the hands of the County Clerk.

On account of the perplexity presented by the holidays, the Board will have another hearing in order to make the county safe on each end of the question.

Railroads Have Plenty of Time.

The railroads can have no doubt that the Board has made it time to stand by the assessment, and force the railroads into the courts, if they are to defeat the tax burdens imposed by Assessor Slinger's figure. It is not at all probable that the Board will yet decide. County Judge Webster, head of the Board, poses in this attitude, ready until the last day to hear anything the railroads have to offer. The railroad attorneys understand the situation and know that their only hope lies in the courts, but they will have plenty of time after the holidays of the Board to announce their plans.

Last Monday, when the railroad attorneys were arguing before the Board, Attorney W. D. Benton, Board of E. & N., declared that the \$16,000,000 surplus assessment would make it impossible for that railroad to continue business. That assessment would increase a tax of between \$300,000 and \$350,000. One thing seems sure, if the O. R. & N. cannot escape this tax this year, it will certainly put its surplus in the hands of the county next year. Officials of the company aver that the surplus has been invested largely in properties for new lines in Oregon, Washington and Idaho, and that assessment of the surplus would amount to double taxation, since the several properties are taxed where they are located. One of the investments is nearly \$14,000,000 for the projected Harriman line to Puget Sound, 50 per cent of which went in terminals in Seattle and Tacoma, largely tidelands.

Several Methods of Procedure.

The railroads can take the matter into the Circuit Court in one of several ways—either on appeal, or by a writ of habeas corpus, or by a suit in equity to enjoin the collection of the tax or in a petition for a writ of review to have the assessment set aside.

Should the O. R. & N. succeed in escaping the tax on its surplus, the effect would be considerable on the financial condition of Multnomah County, the Port of Portland, the City of Portland, and the Portland School District. It would cut off \$200,000 tax revenue from those agencies, the equivalent of a 1 mill of the tax levy. The total tax assessment for the City of Portland will amount to \$24,000,000 or \$25,000,000, of which about \$23,000,000. A levy of 13 mills in Portland on \$215,000,000 assessment will yield \$2,760,000, but if the \$1,000,000 assessment shall be eliminated, the revenue, 12 mills, would be reduced to \$2,600,000. The remaining \$159,000,000 assessment would require a little more than a 1-mill additional levy to make up the loss. As a matter of fact, the deficit would have to be met in other ways, since the levy could not then be changed. The city would lose about \$50,000; the county \$70,000; the Port of Portland \$30,000 and the Portland School District \$30,000.

Members of the Board of Equalization are puzzled by the state of the legislature which limits the work of the Board of Equalization to one month. As the month ended during the holidays, the members of the Board are at a loss to know whether they can continue their sessions, after the holidays shall have ended. The fact that the Board is a judicial body, whose functions have been suspended, along with those of other judicial bodies, by the holiday proclamations of Governor Chamberlain, does not clarify the atmosphere.

Question About Legal Requirement.

Although the Board has decided to uphold the assessment, it is at a loss to know whether it is at a loss to know how to do so within the month's time or whether the Board can legally finish its duties during the holidays. To be safe, the Board has decided to do both. The perplexing statute is section 5 of an act under chapter 286 of the last session laws: "Said Board of Equalization shall continue its sessions from day to day, excluding Sundays and legal holidays, until the examination and correction and equalization of the assessment rolls shall be completed; but it shall complete said examination, correction and equalization within one month from the time it is by law required to meet (met October 27) and, unless sooner completed, at the expiration of one month from the time the board is herein required to meet, the examination and equalization of said assessment rolls shall be deemed to be completed."

The law further says that the roll, when thus equalized, shall be returned to the County Clerk, and that "within five days, excluding Sundays, from the time the assessment roll is returned to the County Clerk by the Board of Equalization, any person assessed may file with the County Clerk notice of appeal from the Board of Equalization and within five days thereafter may petition the Circuit Court for reduction of assessment.

Inasmuch as there is no access to the courts during the legal holidays, the courts would perhaps hold that the O. R. & N. could give notice of appeal within five days after judicial days shall resume.

MRS. VON BORSTEL DEAD

Prominent Portland Woman Is Mourned by Many Friends.

In the death of Mrs. Elizabeth E. Von Borstel, at her home, No. 19 East Fifteenth street, North, Tuesday, November 19, there passed away a well-known Portland woman. Her death was caused by a complication of diseases, and she had been ill many months. Mrs. Von Borstel was born in Southern Germany, and came to the United States with her parents when a child of 5 years. She was 62 years old at her death. With her parents she lived in Tennessee and was in the South during the war.

Her first husband was William H. Mall, who died at Denver, Col., in 1873. She later moved to San Francisco, where she was married to C. H. Von Borstel, and they came to Portland in 1879. Mrs. Von Borstel became known widely through her ownership of the Revere and Knickerbocker Hotels. Her innumerable acts of charity, which was with her a second nature, were remembered by a host of friends of bygone years, who hoped long for her recovery and were stricken with grief by her death, it being to them, as to her children, a personal loss.

She is survived by her husband and the following children: W. H. Mall, of the firm of Mall & Von Borstel, of Portland; Mrs. C. E. Cooper, whose husband is general superintendent of the North Pacific Express, of Chicago; C. A. Mall, of Chicago, general agent for that company; E. Mall and Herman Von Borstel, of Mall & Von Borstel, of Portland, and Mrs. B. W. Cooper, of Chicago.



The Late Elizabeth E. Von Borstel.

The funeral will be held from her late home, No. 20 East Fifteenth street, North, Sunday afternoon, at 2:30 o'clock. The services will be conducted by Rev. W. H. Foulkes, of the First Presbyterian Church, of which Mrs. Von Borstel had been a member. Interment will be in Riverside Cemetery.

TURKEY IS CHEAPER

Birds for Thanksgiving Dinners Will Cost Less.

PRICES ON DOWN GRADE

Production in Southern Oregon Is Increased and Money Stringency Curtails Demand in the Usual Markets Outside of State.

With Thanksgiving day a week off, the first consignments of turkeys for the holiday trade reached the city yesterday and heretofore arrivals of deceased members of the gobble tribe will be numerous indeed. Word comes from the big producing districts of Southern Oregon that the slaughter here on is earnest. It is known that this year's output of turkeys is unusually large. Last season the demand for Thanksgiving turkeys was unprecedented and great were the profits to those raising the bird. In consequence a large increase was provided for the present year.

But in the recent money flurry, there is no end of speculation and some little uneasiness about the demand that will be developed this year. The big bird has come to be the emblem of plenty, the trade-mark of Thanksgiving. The optimists in business circles are saying that just as many people or more will eat the gobble as in the past few years of great prosperity. The prosperity is still here, they say, and a little money stringency is not going to prevent people from having their regular Thanksgiving spread, which would not be worthy of the name without the turkey and cranberry sauce.

Just at this time it is hard to forecast the possibilities of the situation, trade experts declare. But should the San Francisco trade fall down, the Southern Oregon poultrymen would have to depend on Portland and the Puget Sound cities to take their birds. This, of course, would affect the price to a considerable degree.

The wholesale price on the bird this year will be 15 to 20 cents a pound. Just what the retailers will agree upon remains to be seen, although it is likely they will make a fixed rate somewhere in the vicinity of 25 cents a pound. The wholesale price last year ranged from 20 to 25 cents and the retail price from 25 to 30 cents. Where a fine 10-pound bird cost \$1 last year it is every likelihood, barring an unexpectedly strong demand from many quarters, that the consumer will get his gobble for \$2.25 this season.

Preparations for Thanksgiving day are going ahead on a large scale in many quarters. None of the old trills are to be left off, although one or two new ones is to be added. There will be the conventional and indispensable football game at Multnomah Field and public and private banquets and entertainments galore. The gridiron feature will be presented by the Oregon-Multnomah teams and this contest promises to be a battle royal. Something new will entice the after-dinner hour in the form of a ball concert and grand ball at the Oriental building. The Multnomah Club is planning this affair, which promises to be a big social event.

Charity workers have been in the field these many weeks soliciting aid for many of the needy. Some have been left in the lurch on Thanksgiving day. The Salvation Army will make its usual disposition of needy cases, providing the poor with holiday feasts. Turkey will be the pièce de résistance at the various charitable institutions. Prisoners at the County Jail are to get either goose or chicken and the old prisoners are to be favored with an extra bean in each bowl of soup.

NAMES JOHN H. STEVENSON

District Attorney Manning Appoints a New Assistant.

John H. Stevenson, a well-known young lawyer of Portland, has received the appointment of Deputy District Attorney from John Manning. The selection was announced yesterday, and will become effective December 2. Mr. Stevenson will take charge of the Municipal Court when in conducting state prosecutions. Bert Hanes, who has heretofore had this work in charge, will be transferred to the State Circuit Court, where he will conduct state cases.

Mr. Stevenson is well and favorably known in Portland. For the past seven years he has been actively engaged in newspaper work on the staff of the Evening Telegram. He recently took up the practice of law, in which he has taken a keen interest for years. Mr. Stevenson was born near Forest Grove, Washington County, 23 years ago of sturdy pioneer stock. He enjoys a wide acquaintance throughout the city, particularly in professional circles. His appointment meets with general approval.

Needlework Guild Thanked.

PORTLAND, Nov. 21.—The Ladies of Patton Home board wish to extend their thanks to the members of the Portland branch of the Needlework Guild of America in grateful acknowledgment of their generous contribution to the opening of the program, when

He Knows

Consult your doctor freely about medical matters. He knows. Trust him. Do as he says. Follow his advice.

Ayer's Sarsaparilla
NON-ALCOHOLIC

Talk with your doctor about Ayer's non-alcoholic Sarsaparilla. Ask him if he prescribes it for pale, delicate children. Ask him if he recommends it when the blood is thin and impure, and when the nerves are weak and unsteady. Ask him if it aids nature in building up the general health.

We have no secrets! We publish the formulas of all our medicines.

J. C. AYER CO., Manufacturing Chemists, Lowell, Mass.

Do not be scared into thinking that every pain in the back denotes kidney trouble. It is probably rheumatism and easily curable by Dr. Williams' Pink Pills. Rheumatism frequently affects the kidneys, the secretion is reduced in amount, is strongly acid, contains sediment and is of a high color. These misleading symptoms disappear when the rheumatism is driven from the blood.

Our free book, "Diseases of the Blood" tells all about the treatment. AN IOWA WOMAN CURED "A few years ago," says Mrs. J. G. Bryan, of Woodbine, Iowa, "I had an attack of rheumatism in my back, which pained me so that I could hardly stand. For a period of six weeks I was obliged to stay in bed in order to get any relief, and although I tried several remedies, none of them gave me more than temporary benefit. I had been troubled like this for five years before I tried Dr. Williams' Pink Pills. They helped me right away and I felt so much better that I took them until I was cured."

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JOHN C. OLMSTED ARRIVES

Comes to Advise City Board Regarding Park System.

John C. Olmsted, one of the leading landscape architects of the world, who has assisted in designing most of the great parks of America and who laid out the World's Fair grounds in Chicago, is a guest of the Arlington Club. He is in Portland to consult with the City Park Board in regard to Portland's proposed park system. "I cannot as a matter of professional courtesy say anything for publication until after the Park Board has come to some definite decision," he said last night. "Our representative, Mr. Dawson, has been here hard at work for some time and I am here to make certain suggestions with respect to the old trees, and to lay out the great park system of the future, is now, while the city is young and while land is comparatively cheap and unimproved. A dollar today will secure to the city what \$50, or even \$100, cannot do in the future when Portland is a great city and the land needed is covered with expensive buildings.

LADIES' NIGHT AT M. A. A. C.

Clubmen Will Give Their Annual Entertainment Tonight.

The annual ladies' night social, given by members of the Multnomah Club to their friends, will be held tonight in the gymnasium, beginning at 8 o'clock. A programme consisting of figure marching, fancy dancing, tumbling and pyramid work and other features has been prepared for the entertainment of the visitors. An informal reception will precede the opening of the programme, when

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WE OFFER ON SALE
100 RAINCOATS
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Formerly Priced \$15.00 to \$35.00
An Exceptional Chance for Substantial Money Saving
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SILK, WOOLEN, LINEN, NET AND LACE
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guests will have the opportunity to inspect the rooms. The programme, which is under the direction of Professor Robert Krohn, is as follows: Mass dumbbell drill; by combined classes; figured marching; dancing, calisthenics; by girls' class; horizontal bar work, by the leaders' class; tumbling and pyramid work, by the senior class; class work on apparatus, by combined classes; gymnasium games; fancy dancing.

PUPILS GET A HOLIDAY

No School Next Week on Account of Teachers' Institute.

In order to give the school children a holiday of a full week during the coming Teachers' Institute, the sessions of which are to be held in the East Side High School, the dates for the Institute were selected partly by reference to two school holidays coming on Thanksgiving and Saturday. As school work would be interrupted on the Friday intervening it was decided to hold the institute on Monday, Tuesday and Wednesday and to give the pupils a week's vacation. Jacques W. Redway, author of "New Basis of Geography," and other important educational works, is to be one of the lecturers before the institute. He has arrived in Portland from New York and is stopping at the Portland. Mr. Redway was a reporter on The Oregonian in the 60's.

CLUB WILL TOUR EASTERN OREGON.

UNIVERSITY OF OREGON, Eugene, Or., Nov. 21.—(Special.)—The University Glee and Mandolin Clubs will give their first concert of the season of 1907 at the Eugene Theater on Tuesday, November 26. It is now a settled plan with the management that the

LADIES' COAT SALE

At Le Palais Royal. Come and get first choice. All reduced. 375 Washington street. You can rely on Hood's Sarsaparilla for every form of scrofula. It purifies the blood.

WE HAVE FAILED
To Notice the Consequences of the Money Shortage
WHY? Because our prices are right. Because our customers are satisfied. Because we have the goods to give satisfaction at from a fourth to a half less than others.
Special Sale of Raincoats
The brand of highest merit, Rubberized Silk Coats. Fancy stripes, plaids with inlaid collars, cuffs, buttons, pipings cut very full with ripple backs; every color, moires included.
\$37.50 Silk Raincoats \$29.95
\$30.00 Silk Raincoats \$24.95
\$25.00 Silk Raincoats \$19.75
\$20.00 Silk Raincoats \$16.95
\$15.00 Silk Raincoats \$11.95
300 Sample Suits at Special Prices
Every Suit an individual style and cloths of every color and newest creations, blues, blacks, browns, and fancy mixtures.
Suits up to \$25.00 \$14.95
Suits up to \$32.50 \$21.95
Suits up to \$45.00 \$29.50
GEVURTZ & WORRELL
NEW STORE WITH LITTLE PRICES
141 Sixth Street
OPPOSITE OREGONIAN

GREAT WAIST SALE

Now going on at Le Palais Royal, all reduced on this sale. Friday and Saturday; all styles and quantities, from \$5 to \$25. 375 Washington street.

Eye glasses \$1 at Metzger's.