RESIST ATTACK ON OREGON TAX LAW

Counties That Assess at Full Value Will Fight Yamhill's Suit.

SIGLER REVIEWS SITUATION

Declares Apportionment Under Old System Would Enable Many Counties to Escape Their Just Share of Taxation.

Counties that have assessed property at full cash values will resist the attempt of Yambill County to have the law of 1961, apportioning the state tax, declared unconstitutional. Among these countles are Columbia, Marion, Multno-man and Umatilia. They maintain that if the state faxes are apportioned ac-cording to existing assessed valuations, as was the practice before the enact-ment of the law which Judge Galloway has declared unconstitutional the amount of their taxes for state purpose will be increased unreasonably. The As-sessors in these counties allege that the move on the part of Yamhill County is simply an attempt to avoid paying a just simply an attempt to avoid paying a just proportion of the state tax. If the property in Yambili County was assessed at its full cash value, it is averred, the county would not be paying more than its rightful proportion into the state

Discharing the subject yesterday, Assessor B D. Sigler, of Multnomah County, said he was in communication with the Assessors of the other counties of the state in which property has been assessed at full value, with a view to determining the best means of defeating the purpose of the suit that has been inthe purpose of the suit that has been in-stituted in Yambill. It is not proposed to wait until the suit has been carried to the Supreme Court. In support of the contention that the present system of ap-portioning the state tax among the dif-ferent counties on the basis of the av-erage assessment of property for the five years preceding 1901, when the law was passed, is the only fair and equitable plan of distributing this tax, some pro-ceding may be brought to show that pain of distributing this tax, some pro-ceeding may be brought to show that Yamhill County property is not assessed at its full cash value, as contemplated in the law. Assessor Sigler feels that it will be possible to prove that the As-messor of Yamhill County has not listed the property of that county at more than 331-3 per cent of its actual value.

Result if Decision Holds.

Following the enactment of the law in 1901, and under which the state tax is now apportioned, the Assessors of Multinomali Marion. Umatilla and Columbia and a few of the other counties, proceeded to assess all property at its full cash value. This was done in compliance with the provisions of the law it-self. In the other counties property is assessed at from \$1.2 to probably 55 per cent of its true valuation. Now, if the law is held to be unconstitutional. and the former system is restored, these counties would be required to pay from 30 to 40 per cent more state taxes than they are paying, and all because the other counties fail to assess their prop-

erry at full cash values.
For instance, since the law went into effect in 1901, the assessment of Muitnomah County property has been increased from \$32.639.987 in 1900, to \$223. Creased from \$32,603,997 in 1999, 10 \$255.— 141,053 in 1997. In Umatilla the aggregate assessment in 1900 was \$5,585,090, while last year the total was \$42,065,896. The increase in Columbia County for the same period was from \$1,477,350 to \$16.— 786.685, while in Baker County, where property is assessed at 40 per cent of its value, the asgregate of the roll increased from \$2.890,255 to \$0,681,000 in the last seven years. In the same length of time the Assessors of Yamiill County h-creased the assessment of property in that county only from \$4.770.08 in 1990. to \$11.700.221 in 1997. This total valuation of \$11.000,000, it is charged, does not ex-

ceed 331-3 per cent of the value of the property of the county. The following figures show compara-tively the rate at which property valuations have been increased in Baker, Co-lumbia, Multnomah and Umatilla Coun-ties from 1900 to 1907, while the valua-tions in Yambill County were advanced only from \$4,000,000 to \$11,000,000.

entity.	moun	24,1837,083	a to	\$11,900,4	500.
		Baker.	1.70	tumbta.	Multnemah.
1900.		580.235	\$ 1	477,350	\$ 32,630,987
		X23:340		317,845	45-195,162
		、林本本、伊泽在		579,092	36,427,577
1901-	and B	1.694.000		780,055	203,141,058
5000			201	natilla.	Yamhill.
31999	0000000		. 5 5	.585.000	\$ 4,770,106
1001	Actions		. 5	085,024	4,731,684
11004		20.000	. 9	457,199	5,368,223
1007			4.9	DAN SHA	11.700.723

What Change Would Mean.

By returning to the old practice of collecting the state tax on the assessed valuations as reported by the various County Assessors, Multnomah County this year would have paid \$66,3211 in state taxes instead of \$359.154, or about 35 per cent increase. Columbia's tax would have been increased over 200 per cent, or from \$12.190 to \$32.372.31, while Umatilia would have paid \$84.111.73, instead of \$56.356

Should the Supreme Court affirm the decision of Judge Galloway, declaring the law unconstitutional, it would not affect materially the payment by the counties of state taxes collected this year on the 1907 assessment. Most of the counties have paid their state tax in full and it is only to get out of paying a balance of about \$21,000 in its account with the state that Yamhill County has brought the suit. If the law is held unconstitutional, suit. If the law is held unconstitutional, the state tax next year will be levied on the old plan of assessed valuations in the different counties. Such a decision unquestionably would result in a fremendous slump in the aggregate of the assessments in the counties that have compiled with the law and assessed all classes of property at eash values. Otherwise these counties would be compelled to pay state taxes as much out of proportion to their share as the property of other counties under the present system. other counties under the present system is undervalued by the Assessor.

Yambill's Rate Is Low.

"While I don't wish to and, at present, don't think that I shall undertake to put Multmoman County in the class of counties that is trying to avoid their just proportion of state taxes," said Assessor Sigler, yesterday, "It may become necessary for protection. We find city and county governments taking advantage of some individuals or municipalities or county governments that are acting according to law, while they are not, with the result that the honest individual or county gets the worst of it. not, with the result that the honest individual or county gets the worst of it.
Multnemah County now pays 3122 per
cent of the total state tax, which is certainly her full just proportion. If the
other counties of the state will assess
their property at full cash values, the
same as Multnemah and some of the
other counties have. I will guarantee
that Tambill will be paying more state
taxes than she is today under the present system, and those counties in which

the Assessors have obeyed the law will not be paying any more."

the Assessors have obeyed the law will not be paying any more."

If the Supreme Court holds that the present system for levying state taxes is unconstitutional, those counties in which property is being assessed at full cash values will demand that the other counties comply with the law and list property accordingly, even if it is necessary to take the matter into the sourts. It is required in the law that all property shall be assessed at its true market value and defines this term to mean the valuation for which it could be sold in a business transaction.

All Multnomah County wants, explained Assessor Sigler, yesterday, is a fair deal and on this it will insist, on the ground that it would be manifestly unfair for this county to be taxed for state purposes.

that it would be manifestly untain for this county to be taxed for state purposes on a full valuation while other counties contributed only on a property valuation of about 33 1-3 per cent of its value, par-ticularly when the law specifies that all property of the state shall be assessed at its full cash value.

GANS WOULD FIGHT AGAIN

SEEKS MEETING WITH M'FAR-LAND OR WELCH.

If He Defeats Either, His Manager Says, He Will Ask Another Try at Battling Nelson.

SAN FRANCISCO, July 5 .- (Special.)-Through his manager Benny Selig, Joe Gans issued a statement tonight indicating that he is willing to fight either Packey McFarland or Freddie Welch, and that he thinks he can show the public he was not in the best of shape when he fought and was defeated by Battling Nelson Selis said.

he fought and was defeated by Battling Nelson. Selig said:
"Gans did not train right. He ran off his legs on the road and should have done more boxing. He fought like an old woman and was tired after the third round. With a different style of train-ing, he will make a better showing. If he fights and heats either McFarland or Welch we will ask another fight with Nelson. Joe leaves for Baltimore Wed-

Although there has been the usual talk of take in connection with the fight talk of fake in connection with the fight there is absolutely nothing to justify it. Gans fought the best he could, but age told and the more rugged man was the winner. Not one of the fight experts but is loud in the declaration that the fight was on the square. The betting is the best proof, for when the gong sounded Gans money was going begging at odds of 10 to 4 and in some instances 10 to 3. Nelson has no definite plans. He will remain in the city a few days and then take a trip to the mountains.

remain in the city a few days and then take a trip to the mountains.

The Saturday fight was marred by the spectacle of a dozen women, some from Nevada and some from San Francisco, who showed savage joy when Nelson beat down the black. "Kill the nigger; beat him to pieces," shouted one woman who was seated just back of the newspaper men. "Look at the colored woman," she continued, "pointing to Joe Gaus' wife. "Look at her cry. Serves her right."

A movement has been started to ex-

A movement has been started to ex-clude women from the attendance at future contests, and it will likely suc-Receipts for the fight were \$24,531. Nelson's winning share amounted to \$10,522, while Gans' share was \$7014.

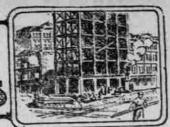
Develops New Pacing Wonder. ALBANY, Or., July 5 .- (Special.)-That Deiliah, the new pacing wonder of Cali-fornia, can go a mile in 2:05 is the belief of horsemen who saw her per-formance on the S. S. Balley track at this city Friday afternoon. She then paced an exhibition mile in 2:07% without competition and made the time with ap-

parent ease Low Rates to Chicago.

Extremely low rates to Chicago and other Eastern points on sale July 6 and 7, via Chicago & Northwestern Line. For full information apply R. V. Holder, general agent, 122-B Third street.



REAL ESTATE D BUILDING NEWS



Hundreds Visit Recently Platted Additions.

LANDMARKS BEING RAZED

Building Operations and Good-Sized Sales of Realty Mark Summer Month to Degree That Is Surprising.

Large numbers of people took advant age of the two holidays falling together to visit the various tracts in the subsome going Saturday who have but few opportunities to make such trips, excepting on Sundays. All the nearby tracts that are being exploited had agents on the ground who were kept on the jump both days pointing out the advantages of their respective localities to intending purchasers of building lots. From Columbia Slough to the southeastern city limits of the East Side and from Guild Lake to South Fortland on the West Side, crowds of people were out looking over crowds of people were out looking over the different localities.

One enterprising firm furnished free transportation yesterday to the new tract known as Hyde Park, and hundreds of prospective buyers took advantage of the chance to visit that part of the city.

purchase of the acreage back of The purchase of the acreage back of City Park by a syndicate that intends to put lots on the market as soon as the platting is done, has resulted in attracting renewed attention to that part of the city. Williamette Heights, Portland Heights, and tracts on the West Side line and the Salem electric road also share in the increased interest awakened by the deal referred to.

It is confidently expected by the officials of the Union Meat Company that in the next few days advices will be received from the construction department of Swift & Co. to start work on the packing plant on the Peninsula. Bids closed last week and have been sont on for examina-tion. If a satisfactory bid proves to have been submitted, the work will be done by a local concern; otherwise the company will do the work itself.

In the recollection of older residents of the city, the quarter block at Seventh and Stark, bought last week by T. B. Wilcox, was part of the Raleigh farm. It is now in the heart of Portland.

E. J. Daiy sold last week a 10-acre Beaverdam tract near Hillsboro to the Star Investment Company for \$1500.

Devlin & Firebaugh report the sale of the C. E. Nickelson D-acre farm at Hood River to L. D. Firebaugh and B. D. Loomis, of Portland, at a consideration

Deed was filed for record last Friday of the Hood Hotel property at Fifth and Everett streets, which was transfered to

DRAWING OF THE NEW HOME OF THE W. G. M'PHERSON CO., ON GLISAN STREET,

BETWEEN SIXTH AND SEVENTH, NOW IN COURSE OF CONSTRUCTION

at Trade building. Fourth and Cak streets. Joseph N. Healy and Gay Lombard, owners of the building, have established their offices there, Mr. Lombard locating on the top floor. Several realty firms have secured space in the new building, C. E. Fields & Co, being among the number.

Changes of much importance are being made in the country immediately in the vicinity of the Country Club. Streets are being opened connecting with Sandy road, which, when finished, will provide numerous roads for teams and automobiles. Work on the buildings and grounds of the association is progressing satisfactorily.

Bennes, Hendricks & Tobey have the commission for making plans for a new school building to be erected at Bandon. The building is to be 70x100 feet, built on concrete foundations and to cost about

M. DeLin has taken out a permit to build a flat building at West Park and Hall streets, estimated to cost \$5509.

water has been introduced in the park blocks, a move that will be of great service in keeping those tracts in better condition.

D. L. Williams has been commissioned to prepare plans for an apartment build-ing to be built at Seventh and Jefferson streets. Rosenthal & Friendley are the owners and it is reported the building is to cost above \$50,000.

Tearing away of old to make way for new buildings is rapidly removing some of the houses with histories dating back to settlement days. The Globe Hotel, at Front and Couch streets; the Louis Trummer saloon, at Sixth and Alder; the Dr. Wilson residence and Old Seamen's Home at Fourth and Ankeny; the old farmhouse, at Seventh and Stark, and several small houses on Second street were all built over 40 years ago.

The illustration on this page is from the drawing of the building now in course of construction for the W. G. McPherson Company, heating and ventilating engineers. It is located on Glisan street, between Sixth and Seventh streets, and consists of five stories and basement, on a lot 50 by 100 feet.

日本はいいている

5.0-1

ENGINEERS

THE PARTY OF THE P

R. Jacobson by the Union Trust & Investment Company, the consideration being as stated in The Oregonian when the deal was made, \$85,000.

Tenants are moving into the new Board of Trade building Fourth and Court of September 1.

The following contracts were awarded the latter part of last week:

James Mooney, for a \$2000 dwelling for Fred M. Gavin, in East Yamhill street, between East Twenty-fifth and East Twenty-sixth street.

W. R. Stokes & Co., for a \$2000 dwelling for W. W. Paterson, in Wheeler street, near Cherry street.

H. L. Camp & Co., for a \$2000 dwelling for W. S. Conser, at the corner of Cleveland avenue and Emerson street.

H. L. Camp & Co., for a \$2000 dwelling for F. E. Grant, on East Nineteenth, between Brazee and Thompson streets.

H. L. Camp & Co., for a \$2000 dwelling for E. H. Hobbs, at the corner of East Twentieth and Locust streets.

G. H. Kiecker, for a \$1900 dwelling for J. E. Sheideman, in East Seventh street, between Beech and Fremont streets.

T. P. Swemes, for two \$1400 dwellings for Simon Harris, in East Nineteenth street, between East Davis and East Everett streets.

P. E. Laughillin, for alterations in Caserse W. Bates' three-story brick store The following contracts were awarded

P. E. Laughiln, for alterations in George W. Bates' three-story brick store building, at 104 Fourth street, between Washington and Stark streets. The cost of the improvements is estimated at \$3000.

WORK ON LARGE STABLES

EXTRA FORCE EMPLOYED AT COUNTRY CLUB.

Materials Will Soon Arrive for Grandstand to Seat 3500 People Beside a Splendid Track.

old farmhouse, at Seventh and Stark, and several small houses on Second street were all built over 40 years ago.

Baccus & Blaker, of Vancouver, are having plans made for a three-story store and flat building to be erected in that city, at Ninth and Main streets, at an estimated cost of \$45,000. D. Nichols is the architect.

Newell, Gossett & Waish are receiving bids for the construction of the grandstand on the grounds of the Country Club and Livestock Association.

Courtrooms for Justices of the Peace Bell and Olson are being finished in the Worcester building.

Albany lodge of Elks is building a half llexion which is to cost \$20,000.

McHolland Bros. have taken out a permit for a \$2000 dwelling, to be built in East Couch street between East Nineteenth and East Twentieth streets.

The illustration on this page is from the drawing of the building now in course of construction for the W. G.

The illustration on this page is from the drawing of the building now in course of construction for the W. G. McPherson Company, heating and ventilating engineers. It is located on Glisan street, between Sixth and Seventh streets, and consists of five stories and basement, on a lot 50 by 100 feet.

The building is of reinforced concrete and brick facing, and entirely of mill construction throughout, with heavy joists and four-inch plank floors. It is a class A building, and has a direct-pull electric elevator.

The basement will be used for a pipe

W. CO., ON GLISAN STREET,

SE OF CONSTRUCTION

Completed.

Just the moment the big shipment of steel from the American Bridge Company arrives work will be begun on the north slope of the vast open amphitheater. This viewing stand will seat more than 2500 spectators comfortably and because of its high elevation and cantilever construction, will permit of an unobstructed view of every inch of the one-mile track from every seat in the pavillon. The overhang or projection from the steel trusses which support the roof will be such that there will not be a single column within 30 feet of the first row of seats. The main floor of the grandstand will be 50 feet about the racing oval, giving a view unequalled on any racetrack in America.

Colemn avenue and all the lateral streets easiward to the east side of the Country Club tract are being improved through from Sandy Road to the brow of the plateau overlooking the track and which will be skirfed in Hill Crest

of the plateau overlooking the track and which will be skirfed in Hill Crest Drive now under construction. Breeze street, a through east and west thoroughstreet, a through east and west thorough-fare, is also being opened up clear through to the tract, and Alameda is already opened up, so that there will be any number of pleturesque drives for automobiles and rigs leading directly

to the amphitheater.
This afternoon at 4 o'clock the executive committee of the association will hold an important meeting. Concessions. special exhibits, prizes and premium lists for the livestock show, contracts for ad-ditional improvements at the tract will be among the matters considered.

Amusements

What the Press Agents Say.

Yiddish "La Tosca" Tonight.

"The Circus Giri" Tonight. Tonight will mark the opening of a new week at the Lyric, when the Blunkall-Atwood company will offer that delightful farce-comedy, "Miss Satan, the Circus Girl." On Tuesday there will be no performances by this company on account of the Fiske engagement.

"Head Walters" at the Onks. The famous Ward & Vokes success, "The Head Walters," will be the next offering of the Allen Curtis Musical Stock Company at the Oaks, commencing tonight. It is full of song hits and funny situations. One of the greatest laughling shows of the age it has been modernised and improved for the present engagement.

COMING ATTRACTIONS.

Mrs. Fiske in "Rosmersholm." Tuesday afternoon and night Mrs. Piske, the greatest English-speaking actress, will appear at the Lyric for two performances only in linear's masterplece, "Rosmersholm." The sale of seats for the matinee and night performances indicates that this Lyric will be crowded to its capacity to see this magbe crowded to its

AT THE VAUDEVILLE THEATERS.

New Acts at Marquam. For the closing week of Pantages at-tractions at the Marquam Theater an ex-ceptional bill has been provided, headed by the renowned Rallo comedy quartet and Electra, the phenomenal electrical expert.

New Blil at Grand, This afternoon there will be a new vaudeville programme at the Grand, Miss Ann Hamilton will be the headliner, with her powerful little drama, "Beggara" The sensational climax of this act will be the talk of the town. Harry Pilcer, the Cohansaque comedian, will be the added feature.

Grease, paints and professional supplies at Woodard, Clarke & Co.

JULY EXCURSIONS.

On July 5, 7, 22 and 23 the Ca-nadian Pacific will have on sale special round trip excursion tickets to Eastern full particulars regarding variable routes, apply at local office, 142 Third st.

The Fan System of Ventilation

FOR ALL

Public Buildings

Furnishes an Unlimited Quantity of Pure, Fresh Air, and Is the Only System That Does It

The W.G.McPherson Co. 328 GLISAN STREET

BARRETT'S Gas and Electrical FIXTURES

Get Our Estimates

408-410 Morrison Street Phones: Main 122 Home A 4154

WHEN YOU BUIL



BE SURE TO GET OUR ESTIMATES ON BUILDING HARDWARE AND YOUR FURNACE. WE CAN SAVE YOU MONEY We Have the Largest and Finest Line of Building Hardware

in the Northwest, and Always Remember Kadderly Sells Goods at Right Prices J.J. Kadderly First Street

We have a neat line of Gas. Electric and Combination Chandellers, and will be pleased to see any one interested in wiring or fixtures. We will meet you evenings by appointment.

THE ELECTRICAL APPLIANCE CO. 496 Washington St. Phones: A 3881, Main 4884



Second and Taylor Distributers

Repair Work Given Prompt Attention—Founders, Machinists and Boiler-makers, Building and Structural Work. PHOENIX IRON WORKS

Office and Works

Phone East 20, PORTLAND, OREGON.

Hawthorne Avenue and East Third Street. THE ADAMANT COMPANY

HARD WALL PLASTERS

FACTORY: Foot Pifteenth St.; Pacific Phone, M 2109. OFFICE: 433 Worcester Bidg.; Pacific Phone Main 718, Home A 1218.

J. E. MAXON S. C. JAGGAR MORRISON ELECTRIC COMPANY

ELECTRICAL CONTRACTORS FIXTURES, WIRING, SUPPLIES PHONES EAST 3128; B 1625 201 EAST MORRISON ST.

Northwestern People in New York. NEW YORK, July 5 .- (Special,)-People from the Northwest registered at New York hotels today as follows: Girard.

From Portland-Mrs. J. L. Dougherty, at the Holland; J. Allesima, at the Herald Square. From Seattle-W. L. Reynolds, at the Wellington; Mrs. L. Sticking, at the

WE ARE SPECIALISTS IN DISEASES OF MEN



Quick Cures-Satisfied Patients

OUR FEE \$10.00 IN ALL SIMPLE UNCOMPLICATED CASES

CONSULTATION FREE - NO EXPERIMENTS NO FAILURES

Our Guarantee-No Pay Unless Cured MEN-WHEN YOU NEED THE SERVICES OF A DOCTOR, CONSULT ONE OF WIDE EXPERIENCE.

We have stopped at no expense that could add to the efficiency of our work or the comfort of our patients. There is no other equally equipped institution for the treatment of men's aliments in the Pacific Northwest.

Why Suffer Longer on Promises of Others? We cure safely and promptly WEAKNESS, LOST VITALITY, SPER-MATORRHOEA SPECIFIC BLOOD POISON IN ALL STAGES, VARI-COCCLE, HYDROCELE, GONORRHOEA, GLEET, OR ANY OF THE DISEASES COMMON TO MEN. Personal attention given all patients. DISEASES COMMON TO MEN. Personal attention given all patients.

CONSULTATION CONFIDENTIAL AND INVITED—A personal, thorough and searching examination is desired, though, if inconvenient to call, write us a full description of your trouble. Our office hours are from 9 A. M. to 8:36 P. M., excepting Sunday from 9 to 12. Address or call on the

ST. LOUIS MEDICAL AND DISPENSARY

CORNER SECOND AND YAMHILL STREETS, PORTLAND, OREGON.