INTEREST ON PAST DUE TAXES PUZZLE

Committee of Multnomah Legislators Agrees on Rate of One Per Cent Monthly.

OPINIONS DIFFER WIDELY

Argument for Leniency Based on Theory That Small Landowners Find It Hard to Borrow. Half-Yearly Plan Pleases.

Inasmuch as the present taxation laws are due for drastic revision at the forthcoming session of the Legislature, the report of the Multnomah County sub-committee on taxation will be a special order of business at the meeting Monday night.

The committee has recommended semi-annual payments, 50 per cent of the taxes due at each payment, with a penalty of 1 per cent a month for all delinquent payments and an additional penalty of 5 per cent if the first delinquency is carried beyond the second period.

The report further provides May 5 and November 5 as payment dates—extending the time one month past the present dates—and favors abolition of the present system of printing delinquent tax lists in the newspapers.

The full Multnomah delegation seems to agree on all particulars of the report excepting the rate of penalty. Some members think 1 per cent a month too much and others think it not enough.

A prolonged debate is expected on this issue when the legislators meet on Monday night.

The three members of the committee, Representatives-elect Huston, Lewis and Gill, are prepared to defend their recommendations. They point out that various penalties were considered and that the rate of 1 per cent a month was decided on as a compromise.

However, other members of the delegation insist that this rate is entirely too high. Ben Selling and S. B. Cobb, among others, think the penalty should be no higher than ordinary interest rate, so that a property-owner in the event he is unable to pay, will not be forced to go to the bank to borrow money.

On the other hand it is pointed out that if the penalty is placed as low as 8 per cent many taxpayers will allow their payments to become delinquent, leaving the government without funds.

In answer to this contention is presented the fact that the state always can issue warrants at 6 per cent, and that it will be making money on delinquent taxes paying 8 per cent.

Ben Selling insists that the whole burden of taxation should be made as light as possible for the small taxpayer. If the penalty is too high, it is further contended, many small home owners who have no immediate funds available will be forced to borrow money at high rates and may be taken advantage of.

"The entire scheme of taxation," says John Gill, "is to distribute the burden equally among the people in proportion to the property they own. We should not enact a law that will relieve any person from the just share of taxes due the state."

It is certain that the semi-annual payment system will be adopted, and it is probable, too, that the discount for cash payments in advance in effect before the present law was enacted will not be provided for in the proposed law.

Up-state legislators are looking to Multnomah County for advice on this subject of taxation, as it is in this county that the principal opposition to the present system is centered. However, there is enough opposition in other parts of the state to insure strong support for the proposed remedial law.

It is probable that the Multnomah County sub-committee on schools and education will be ready to submit a partial report at next Monday's meeting.

While the committee is concerning itself principally with investigation of the textbook situation, it is probable that other school affairs will be included in the report. Members of the Board of Education and various school officials want certain changes in the law and will present bills incorporating their ideas to the Multnomah delegation.

Representative-elect Louis Kuehn is preparing a bill that will provide permanent registration in every county in the state. He advances several arguments in support of his proposed bill. Principal among them is the expense attaching to semi-annual registration. Another is the hardship it works on naturalized citizens who are required to present their naturalization papers each time they register.

PEACE MEETING IS SET

Association Will Launch Campaign With Session Tomorrow.

The regular peace meeting of the Portland World Peace Association will be held at 3 o'clock Sunday afternoon in Hall A, Central Library, Eleventh and Yamhill streets.

G. Ewart Baker, president of the Oregon Christian Endeavor Association; Rev. S. Alice Hansen, president of the Sunnyside Woman's Christian Temperance Union, and Dr. David Buchanan, the regular speaker for the local Bahais, will speak on "Consistent Neutrality" from their various viewpoints. Miss V. B. de Lory will lead the congregational singing of original heart songs of peace.

This meeting opens the campaign of the peace propaganda, which will be continued until many have been heard on the peace platform.

PERSONAL MENTION.

L. J. Merrill, of Mosier, is at the Seward.

J. H. Lauterman, of Salem, is at the Seward.

W. T. Hislop, of Cleveland, is at the Oregon.

J. M. O'Neil, of Astoria, is at the Carlton.

G. E. Stanfield, of Echo, is at the Imperial.

J. R. Carter, of Spokane, is at the Cornelius.

S. A. Babcock, of Seattle, is at the Cornelius.

Kola Neis, a Salem hop dealer, is at the Imperial.

C. W. Stone, of Hood River, is at the Nortonia.

M. Lehmann, of La Center, Wash., is at the Perkins.

F. S. Gannett, of Salem, is registered at the Nortonia.

J. R. Blanchflower, of North Yakima, is at the Perkins.

N. C. Murck, of New York, is at the Multnomah. He is advance man for May Robeson.

J. W. Colburn, of Mason City, Iowa, is at the Oregon.

Mr. and Mrs. J. J. Wright, of Boise, are at the Seward.

Carl Cooley, of Pendleton, is registered at the Oregon.

Mrs. Lula Miller, of Centralia, Wash., is at the Multnomah.

H. L. Hopkins is registered at the Oregon from Eugene.

B. C. Olinger, of The Dalles, is registered at the Imperial.

J. E. Simpson is registered at the Nortonia from Eugene.

D. L. Marks, of Eugene, registered at the Carlton yesterday.

Mr. and Mrs. O. T. Larsen, of Roseburg, are at the Imperial.

Mr. and Mrs. W. C Everett, of Calgary, are at the Carlton.

Mrs. L. A. Smith, of Tacoma, is registered at the Multnomah.

G. E. Easton, of Sedro-Woolley, Wash., is at the Cornelius.

R. E. Stevens is registered at the Perkins from Myrtle Point.

J. F. McRae is registered at the Seward from Walla Walla.

L. W. Kelson registered at the Nortonia from Corvallis yesterday.

Mr. and Mrs. F. Anderson, of Centralia, Wash., are at the Carlton.

Mr. and Mrs. J. K. Simpson, of Stevenson, Wash., are at the Multnomah.

W. A. Gellatly, sheriff of Benton county, is registered at the Perkins from Corvallis.

Mr. and Mrs. C. V. Davies, of Knappton, Or., are at the Cornelius, as are also Gavin Catto and Max Schwaller.

ROSARIANS SOON LEAVE

RESERVATIONS CONTINUE FOR TRIP OF MANY ENTERTAINMENTS.

San Francisco, Oakland and Pasadena Among Hosts-to-Be—Party to Dedicate Oregon Building.

With only a little more than two days remaining until they will leave for Southern California, the Royal Rosarians have completed practically all their preparations, and, on midnight Monday, their special will leave from the Union Depot.

Messages from San Francisco, Oakland, Pasadena and San Diego announce preparations for entertainment such as never before has been prepared for a big visiting delegation.

At San Francisco, on December 30, the Rosarians will dedicate the Oregon building at the Panama-Pacific Exposition. A committee of Rosarians now in San Francisco, headed by L. W. Buckley, are arranging the programme, and the Governor of California, Mayor of San Francisco and officials of all the state buildings at the exposition will participate. The visitors from Portland will be guests at a luncheon at the new Commercial Club quarters in San Francisco.

Oakland, across the bay, which two years ago gave the Rosarians the most brilliant reception of the whole trip, with the possible exception of San Diego, are not only going to entertain them again at their city, but intend to hook on two cars to the Rosarian special and accompany the party to Pasadena for the Tournament of Roses, and to San Diego, where the Portland day at the Panama-California Exposition will be observed on January 2.

Many of the Knights of the Rose Tournament will also probably join the Rosarians from Pasadena to San Diego.

Three members of the Oregon Commission of the Panama-Pacific Exposition will accompany the party and will preside at the dedication of the Oregon building. O. M. Clark, chairman of the Commission, will head this delegation. G. M. Hyland, director of exhibits, also will go on the trip.

Although it is now the "eleventh hour," reservations are being received from people who desire to take advantage of the rates given the Rosarians and to enjoy the special entertainment that will be given the Portland delegation. They probably will continue to come in up to the last moment today. Reservations are being handled in the order in which they are received.

ST. JOHNS MAKES MERRY

COMMUNITY CELEBRATION HELD IN SCHOOL AUDITORIUM.

Assurance Given That All in Need Are Cared for and Spirit of Day Well Exemplified.

Citizens of St. Johns closed their Christmas festivities last night with a community celebration in the auditorium of the James Johns High School. It had been arranged to give the programme in the open air on the platform erected at the community Christmas tree.

The important part of the community effort was in seeing that every family in need in St. Johns was supplied with Christmas comforts and some of the luxuries. The committee on relief, V. W. Mason chairman, reported yesterday that more than 40 families had been supplied, and considerable supplies were left which would be used to relieve others. The Bachelors' Club relieved more than 20 families in St. Johns. A thorough canvass of the city was made during the week, so that the audience last night felt assured that every family in St. Johns had enjoyed Christmas, and a fine brotherly spirit was manifested at the gathering.

The programme opened with a band concert, followed by general singing of "All Hail the Power." Mayor Vincent delivered the opening address, in which he congratulated the people of St. Johns for their brotherly spirit and for the liberality with which they had responded to the call from the relief committees. He felt sure St. Johns never had enjoyed a happier Christmas than this one. K. C. Couch, president of the Commercial Club, spoke briefly and commended the people of St. Johns for their community spirit. Rev. J. A. Goode, of the United Evangelical Church, spoke for the churches and of the Christmas spirit abroad, declaring it "more blessed to give than to receive."

Miss Fay Wentz sang "A Christmas Song" and "Home, Sweet Home." The male quartet, under the leadership of L. F. Clark, rendered selections. All the churches were represented. The tableaux "Faith, Hope and Charity" was portrayed. The public schools were represented by several drills. "Blest Be the Ties" and "My Country, 'Tis of Thee" were the closing songs.

CHARLES M. KEGLER DIES

Operation Fails to Save Man Who Was Run Down by Auto.

Charles M. Kegler, manager of the Vulcan Coal Company, died at the Good Samaritan Hospital Thursday from injuries received Monday night when he was struck at Fifth and Couch streets by the Carlton Hotel bus. Mr. Kegler's back was broken and he received injuries to his head.

Dr. Sanford Whiting operated on the man's spine in an effort to save him, but Mr. Kegler died shortly after.

Mr. Kegler is survived by three brothers, one of whom, William G. Kegler, lives in Portland, and Frederick T. and Louis P., of San Francisco; and one sister, Mrs. Lillie B. Halstead, of Ogden, Utah.

Double Stamps Today With Cash Purchases Made in All Departments

Charge Purchases Made Today Will Go On Your Jan. Account, Payable Feb. 1

Portland Agents for Richardson's Celebrated Table Linen

Olds, Wortman & King

Reliable Merchandise—Reliable Methods

Pacific Phone Marshall 4800 — Home Phone A 6231

Portland Agents for Ladies' Home Journal Patterns

Saturday's Important Sales Throughout the Store!

Extra Special Bargain Offerings in Seasonable and Wanted Merchandise priced far below regular for today's selling. Don't miss reading every item in this advertisement, for each and every article advertised bears a message of greatest economy. DOUBLE STAMPS today with all Cash Purchases in all departments of the store.

Great ½ Price Sale of Linen Sheets

$22.50 Sheets - Size 2 x 3 Yards - a Pair $11.25

$26.00 Sheets - Size 2 x 3 Yards - a Pair $13.00

Dept., Main Floor—We place on sale, beginning this morning, a special line of Linen Sheets at just half regular prices. Splendid heavy quality, hemstitched and embroidered. Regular $22.50 grade, **$11.25** pair. Regular $24 grade, **$12** pair. Regular $26.00 grade, **$13** pair. 2000 Dozen Pillow Cases, made from remnants of best sheeting at **10¢, 12½¢, 15¢, 18¢**

$25 Suits $12.98

Dept. Second Floor

Second Floor—Women's and misses' high-class Suits grouped for immediate disposal. Handsome new models from our regular lines. Tailored, semi-fancy and novelty cuts in a large and varied assortment. Redingote, Norfolks, belted and military effects in navy, brown, black, green, plum and other popular shades. Trimmings of braids, fancy buttons, velvets, etc. Don't overlook this splendid offering! Suits in this lot priced formerly up to and including $25.00, on sale today only at low price **$12.98**

$18.50 Coats at $7.95

Department, Second Floor—Sale extraordinary of odd lines of women's and misses' Coats selected from our regular stock and priced for Saturday's selling at less than half. Many are in the popular three-quarter lengths, also in short models for sports wear. All are new, up-to-date styles in zibelines, mixtures, tweeds, velours and boucle. Belted and cape models, also long-waist and flare styles. In a splendid range of sizes. Coats selling heretofore up to $18.50. You may choose any of the Coats today at only **$7.95**

Stuttgarter Underwear Greatly Reduced

Men's $1.50 Underwear at $1.19

Men's $6.00 Underwear at $3.95

Main Floor—Clean-Up Sale of men's imported Stuttgarter Underwear. Owing to war conditions we are unable to replenish our stock of Stuttgarter Underwear, hence we quote these exceptionally low prices. Best sanitary wool—standard of quality everywhere:

Men's $1.50 medium weight all wool Shirts and Drawers now at low price **$1.19**

Men's $2.50 heavy weight, all wool Shirts and Drawers now selling at only **$1.95**

Men's $3.50 medium weight Union Suits, priced for Saturday's selling at **$2.45**

Men's $4.25 all wool Shirts and Drawers, priced for Saturday's selling at **$2.95**

Men's $5.00 and $6.00 heavy weight Union Suits, priced special, this sale **$3.95**

Men's $4 and $5 Sweaters at $2.95

Main Floor—Men's heavy knit wool Sweaters in the popular Ruffneck styles with knit-in side pockets and pearl buttons. Shown in cardinal and gray. Splendid all-wool qualities usually selling at $4.00 and $5.00. Priced special today at low price of **$2.95**

$1.00, $1.50 Black Silk Hose 89c

Main Floor—Women's fine quality black silk hose; also black silk boot with lisle thread garter top, standard $1.00 and $1.50 Hose, pair **89c**

Women's $2 Union Suits at $1.69

Women's $1 Vests and Pants at 65c

Main Floor—Extra special offering in women's Union Suits for today. Splendid heavy quality for Winter wear. High neck and long sleeves. We have these in a good assortment of all sizes. The standard $2.00 Union Suits on sale at the low price of only, the garment **$1.69**

Main Floor—Women's Pants and Vests of fine quality lisle. These are in a well-known make and are nicely finished. High neck and long sleeves. It will pay you to take advantage of this offering. The standard $1.00 Vests and Pants are now offered at the low price of, the garment, **65c**

Women's Regular $5.00 Kayser Glove Silk Union Suits, Special $3.95

Children's $10 Coats $3.48

On Sale in Basement Underprice Store

Only 126 Coats in this lot and it's safe to say there won't be many left by noon. Materials are heavy rough mixtures in serviceable dark colorings. All are well made, many of them have warm wool linings. Double Stamps will be given with all cash purchases made in the Basement today. Girls' Coats worth from $7.50 up to $10. Choice **$3.48**

Saturday Sale Drugs & Toilet Articles

Double Trading Stamps Today With Cash Purchases

Main Floor—Special reduced prices on standard lines Drugs and Toilet Articles for Saturday. Thrifty buyers will be quick to note these savings. We give S. & H. Stamps.

Five bars Ivory Soap, One Bar Lurline Soap **18c** Limit six bars to a customer. No deliveries except with other purchases in Drug Department.

15c Pears' Unscented Soap **12¢**
15c 4711 White Rose Soap **12¢**
$1.00 Imported Bocabella Castile Soap, special, the bar, only **65¢**
25c Witch Hazel, 16-ounce, **21¢**
50c size Hedden's Cold Cream on sale for Saturday, special at **28¢**

25c Imperial Talcum Powder, special now at **12c**

10c Monkey Scouring Soap at **5¢**
15c Williams' Talc Powder **10¢**
25c Massatla Talc Powder **11¢**
25c Jergen's Rice Powder at **10¢**
50c Dora Bourgois Powder at **39¢**
25c Ricksecker's Tooth Paste on sale Saturday at, special of **10¢**
25c Petro, one-pound jar at **10¢**

50c Bottle of Bay Rum, 16-ounce size, special **35c**

50c Fitch's Hair Tonic now **35¢**
25c Lyon's Tooth Powder at **15¢**
25c Colgate's Tooth Paste at **20¢**
Hedden's Standard 75c Toilet Waters on sale Saturday for **50¢**
$1 Listerine, Saturday only **65¢**

50c Pebeco Tooth Paste on sale Saturday at **28c**

25c Antiphologistine now for **19¢**
25c Denver Mud Saturday at **15¢**
50c Denver Mud Saturday **30¢**
$1.00 Denver Mud, Saturday **60¢**
Epsom Salts at, the pound for **5¢**
25 lbs. Epsom Salts for only **85¢**

35c Tooth Brushes, in assorted styles now at **19c**

50c Household Rubber Gloves in all sizes, special, pair now at **39¢**
35c Dressing Combs in variety of styles, Saturday, special at **25¢**
Standard 50c Hair Brushes in assorted styles, Saturday only **39¢**
25c Tooth Brushes in assorted styles, priced Saturday only **15¢**

Rubber Lined Traveling Cases, worth $1.00 **50c**

Maurine Toilet Goods—We carry a complete line of these well-known preparations. Free treatment for the asking in Rest Rooms on the Second Floor of the building.
Maurine Satin Cream 50c, $1.00
Beauty Lotion at 50c and $1.00
Maurine Rosebud Rouge for 50c

$3.50 Corsets $2.50

Second Floor—Here's a wonderful Corset special for Saturday. Advance 1915 models in famous Bien Jolie Grecian Treco Corsets. New medium high bust model. Splendid model for general wear. Shown in a complete line of all sizes. Standard $3.50 Corsets, special for Saturday at **$2.50**

$5 Umbrellas $3.95

Main Floor—Very best quality, rain-proof silk cover with superior steel frame and rod. These splendid Umbrellas are from our regular lines and are standard $5 grade. Choice assortment of Ebonoid handles in newest shapes, also beautiful sterling-trimmed handles in various styles. Shown in fast black and in all the desirable colors. $5.00 Silk Umbrellas on sale Saturday, at the special price of **$3.95**

$2 Wool Dress Goods $1.39

$3 Fancy Silks $1.98

Main Floor—Special offerings of high-grade wool fabrics for dresses, skirts, waists, etc. Splendid assortment of patterns and colors. Here are materials selling heretofore up to $1.75 and $2.00. Priced now at, yard **$1.39**

Main Floor—Beautiful fancy silks. Special lines taken from our regular stock and grouped for quick clearance. Great assortment of handsome patterns and colorings for dresses, waists, etc. $3 Fancy Silks **$1.98**

$2 Canton Crepes - 40 in. - Yard $1.39

$1.75 Fancy Plaid Silks Special Yard $1.19

Saturday Sale Bedding

Standard $2.00 Comforters $1.69

Standard $2.50 Comforters $1.89

Standard $3.00 Comforters $2.19

Third Floor—A rousing sale of Comforters will be of interest to all visitors to the store today. Three special lines selected from our regular stock and marked at great reductions. All are filled with sanitary white cotton and are covered with best grade silkolines. Good assortment of coloring and patterns.

Double Stamps in All Departments

Women's Handbags Special 39c

Main Floor—Popular styles and shapes—also women's hand Purses, Music Rolls, Music Folds. Choice at **39c**

CITY PLANT IS OPPOSED

Owners of Milwaukie Water Works Will Take Legal Action.

Owners of the two water plants in Milwaukee are preparing to resist, by legal action, the construction of a municipal water plant, without first acquiring these plants. An injunction is expected as soon as the city starts to lay mains inside the city, or as soon as a contract is let to lay the main to connect with the Portland water system.

The owners of these plants rely on the amended charter passed March, 1913, under which the city may acquire by purchase or condemnation proceedings the Milwaukie water plants, or erect a plant if it fails to purchase the local plants. Under this charter Milwaukie undertook to acquire by arbitration these plants, but failed. It is held that under the amended charter the city must condemn the plants.

The city has sold $20,000 in water bonds and is proceeding to erect a distribution system with Bull Run water.

MAKING THREAT ALLEGED

Discharged Good Samaritan Hospital Orderly Is Arrested.

Charles Sword, a discharged orderly at Good Samaritan Hospital, was arrested yesterday on a charge of threatening to kill Miss E. L. Loveridge, superintendent at the hospital, when she discharged him.

Sword is alleged to have drawn a .22-caliber revolver from his pocket, saying that he was going to stay on the job. He did not shoot, but fled to one of the tuberculosis cottages when the police were called. He was caught there. He will be arraigned before Judge Stevenson in the Municipal Court today.

COURTESY CAUSES LOSS

Girl, Who Telephones, Leaves With Christmas Gifts.

After a girl in white knitted cap, who asked permission to use the telephone for a moment, had left, Miss C. Paschall, of 241 Thirteenth street, Christmas eve discovered four presents to be missing from among the gifts she had received that day. The police are looking for the girl.

The Rose City Skating Rink at East Water and Morrison street was broken into Thursday night and several pairs of skates taken. The lock of the door was picked.

O. S. Rydman, of 305 Morris street, reported to the police yesterday the theft of $17.50 in cash, two watches and a silver carving set, by burglars who had jimmied open a rear window.

FOREIGN HOLDINGS LARGER

Nearly Half of Pennsylvania Railroad Stock Held by Women.

Current reports of the Pennsylvania railroad show that the number of foreign shareholders in that company on December 1, 1914, was 11,882—an increase of 386 over the corresponding date last year.

The total number of individual holders of Pennsylvania stock on December 1 last was 91,159—the largest number in its history. This is an increase of 3863. Of this number 31,186—more than one-third—are citizens of Pennsylvania. The remainder of the stock is distributed as follows: New York State, 15,545; New England, 16,539; scattered, 16,007.

Of the total number of shareholders 43,913, or 48.17 per cent, are women.

ICE YET HINDERS FERRY

Rain and Thaw May Bring Heavier Run in Columbia.

VANCOUVER, Wash., Dec. 25.—(Special.)—Ice in the Columbia River is flowing down so freely that the Jessie Harkins is still making landings at the Government dock, several blocks east of the ferry landing.

With the coming of the rain and thaw today, it is expected that the ice will be running heavier tomorrow and for several days to come, as it will then be breaking off at points where it is frozen on the banks.