

INCOME TAX ON GAS COMPANIES LEGAL

Supreme Court Renders Opinion in Case in Favor of City of Portland.

LEVY IS HELD NOT DOUBLE

State Law Providing That Cities Shall Adopt County Assessors' Lists Not Intended to Curtail Revenue, Is View.

SALEM, Or., July 20.—(Special).—The Supreme Court today, in an opinion by Justice Burnett, upheld an ordinance enacted by the residents of Portland in 1911 providing for the levying of a license tax on the "gross receipts of persons and corporations selling gas, natural or manufactured, for lighting, heating, fuel, or other commercial purposes." The Portland Gas & Coke Company declined to pay the tax, 3 per cent of gross receipts, declaring that it was an attempt at double taxation. Circuit Judge Gatens sustaining its demurrer to the complaint. Its franchise having been taxed as real property, the corporation should be taxed only to assessable things to which it could not be subject to another tax. The opinion says:

"The state law providing that the work of the County Assessor in listing property shall be adopted by the city as a basis upon which to collect its tax refers only to assessable things to be taxed according to their value. It does not treat of a tax upon privileges independent of tangible property. Revenue is object of tax. Legislative Assembly to cut off all sources of revenue from municipalities except an ad valorem tax. 'Stripped of the eurythm of license ordinance in question must be construed as attempting to levy an occupation tax upon all persons and corporations engaged in business of selling or furnishing gas within the City of Portland. Confessedly the object of the city legislation was to provide additional revenue. It does not attempt any regulation whatever on the manner in which the business shall be conducted. Authority was given the municipality by its charter to grant licenses with the object of raising revenue. This amounts to nothing different from saying it had a right to impose an occupation tax. . . .

"The right of the defendant corporation to do business at all in the city is referable to the franchise to do a corporation. . . . That portion of its grant giving identity as an artificial being, it could not engage in any transaction whatever. It is quite as permissible to impose an occupation tax upon this conventional personage for the privilege of doing business in the city as it is upon a natural individual engaged in the same or similar enterprise."

MORE LITIGATION FORECAST

Deputy City Attorney Says Gas Tax Merely Is Held Legal.

More litigation on the 3-per cent gas revenue measure is expected to come as a result of the decision of the State Supreme Court yesterday in overruling the demurrer of the Gas Company. It is expected by Deputy City Attorney Davis, who handled the case for the city, that the company will resume its case in the Circuit Court. Mr. Davis says the Circuit Court in making its decision, decided only that the measure is legal and is authorized by the city charter and that it does not constitute double taxation. He says the company probably now will raise the question of the reasonableness of the tax. This will mean litigation probably for several years more. Mr. Davis says the case as decided by the Supreme Court does not settle the entire controversy by any means. It merely settles the question of the legality, leaving the question of reasonableness of the tax untouched, because it was not an issue in the case as presented to the court.

DEPOT SITE OPTION GIVEN

Deeds in Corvallis Await Action of Council on Franchises.

CORVALLIS, Or., July 20.—(Special).—Options given by property owners on Sixth street, between Madison and Monroe streets, in front of the high school, to the Corvallis State Bank have come to be known as railroad options. The Southern Railway Company has a line on Sixth street which it desires to make the main line when the Whittier-Corvallis unit has been electrified. The options are said to be for the passenger depot site, the present depot being too far from the center of the business district. No deeds will be executed until the City Council takes action on the franchises.

FIELD DAY IS SATURDAY

Grangers of County to Gather at Gresham for Programme.

GREHAM, Or., July 20.—(Special).—Preparations have been made for the farmers' field day on the county fairgrounds Saturday. One of the features of the programme will be the grangers' chorus of 75 voices. All the grangers of the county have been asked to furnish singers and rehearsals are being held. All the granges have been asked by the committee to prepare a comic feature of some sort for the afternoon. Attendance is expected from Clackamas, Washington and Clark counties as well as from Multnomah. Governor Withycombe will be the guest of honor and will address the farmers.

60 DAYS MORE ALLOWED

Lessee of Salt Lakes Gets Time to File \$25,000 Bond.

SALEM, Or., July 20.—(Special).—Jason C. Moore, of New York, today received an extension of 60 days from the State Land Board in which to file

BIG RANSOM ASKED

Abducted Idaho Rancher Held for Payment of \$6000.

HUGH WHITNEY SUSPECTED

Bonneville County Officers Go to Wild Country Near Wyoming Line in Effort to Rescue Wealthy Man Who Is Threatened.

IDAHO FALLS, Idaho, July 20.—Officers of Bonneville County departed today for the unsettled mountain country near the Wyoming state line to search for E. A. Empey, a wealthy cattle and sheep man who was abducted at the point of a gun from his ranch 40 miles east of here last Saturday night. Empey's 15-year-old son, who was with his father at the time, brought a letter to Empey's relatives here, in which the abductor demanded a ransom of \$6000 in gold to be conveyed to Long Valley, near the Empey ranch, by Saturday night. Failure to deliver the ransom, the letter stated, would result in Empey's death.

The gold, according to instructions in the letter, is to be delivered in an open wagon by two men on the mountain side and the men are to turn and go back from that point. Any attempt to remain or follow the abductors will mean Empey's death, the letter states. If the money is paid Empey will be delivered safely Sunday.

Officials believe from the description of the abductor given by Empey's son that he is Hugh Whitney, a fugitive desperado, who is thought to be hiding in the mountains on the Idaho-Wyoming line.

MASTERS BAKERS' ASSOCIATION SELECTS SECRETARY.

The Oregon Master Bakers' Association has selected Arnold Keller, former field secretary of the Portland Grocers' and Merchants' Association and organizer for the Oregon Retail Merchants' Association, as secretary for the ensuing year. Plans are arranged whereby the new secretary will visit all cities in Oregon for the purpose of interesting the master bakers in the state organization. Preliminary arrangements are being made for the first annual picnic of the association to be held on Labor day, September 6, at Crystal Lake Park.

Board to extend his time to file the \$25,000 bond to January 1, 1917.

Board was unanimous in the opinion that the request should not be granted. The Board gave him one extension, which expired Monday.

Man Killed in Runaway.

MAHESFIELD, Or., July 20.—(Special).—Archie Melton, of North Bend, was fatally hurt today when his team became frightened and ran down steep hill. Mr. Melton jumped from the wagon and fell on his head, receiving injuries from which he died shortly after being removed to Mercy Hospital. He leaves a widow and one child.

Bryan to Speak at Medford.

MEDFORD, Or., July 16.—(Special).—William Jennings Bryan has accepted the invitation of the Medford Commercial Club to take a trip to Crater Lake as their guest and to deliver a short speech before leaving for Portland during the week of July 26.

Discouraged Prospector Suicide.

MEDFORD, Or., July 20.—(Special).—After searching through Colorado,

Solid Comfort

For less than a-Cent-an-Hour

What gives more comfort than a cool breeze, on a hot day in the city? And how much isn't one willing to spend to get it—yes, spend to go after it and often not get it?

Yet, a cool breeze is one of the most easily derived of all hot weather comforts and one of the least expensive, when obtained from a

G-E Electric Fan

It can be used in any room having an ordinary incandescent lamp socket. All you have to do to get a breeze is to connect fan to socket and turn the switch. Let us show you this fan—it represents the best value on the market.

ELECTRIC STORE

Broadway and Alder Portland Railway, Light & Power Company "Reliable Service"



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REFRIGERATORS

ON ACCOUNT OF A VERY COOL AND BACKWARD SPRING WE OFFER OUR COMPLETE LINE OF BOHN SYPHON AND JEWEL REFRIGERATORS AT A SPECIAL REDUCTION OF

10% WE ALSO OFFER A VERY SPECIAL REDUCTION ON OUR NO. 43 BORN SYPHON REFRIGERATOR. THIS REFRIGERATOR HAS AN OAK CASE WITH WHITE ENAMEL LINING AND IS BOHN QUALITY THROUGHOUT. ICE CAPACITY 30 POUNDS. REGULAR AT \$149.00. SPECIAL \$45.00.

OUR NO. 103 JEWEL IS ALSO A BARGAIN AT OUR SPECIAL OFFER OF \$75. THE REGULAR PRICE IS \$100. A SPLENDID SIZED REFRIGERATOR FOR SMALL FAMILIES. IT IS BUILT OF OAK WITH WHITE ENAMEL LINING AND IS TRIMMED WITH BRASS HARDWARE AND HAS AN ICE CAPACITY OF 30 POUNDS.

FOR VACATION SEASON

WE OFFER A LARGE COMPLETE ASSORTMENT OF TENTS, BEDS, CHAIRS, CAMPSTOOLS, STOVES AND COOKING UTENSILS. OUR LINES OF FISHING TACKLE, GUNS AND AMMUNITION ARE EXTENSIVE AND COMPLETE. ANY ONE WE CAN SUPPLY WITH FRESH STOCK AT A MOMENT'S NOTICE.

GARDEN HOSE

OUR STOCK OF COTTON AND RUBBER HOSE IS AS FRESH STOCK THIS YEAR'S PRODUCTION. CONSEQUENTLY YOU GET THE BEST WHEN YOU BUY OUR GOODS.

QUICK MEAL AND PERFECTION

OIL STOVES.

HONEYMAN HARDWARE CO.

FOURTH AT ALDER.

IRRIGATION PERMIT GIVEN

Dam to Divert Waters of Rogue to 12,640-Acre Project.

SALEM, Or., July 20.—(Special).—State Engineer Lewis has issued a permit to the Rogue River Public Service Corporation for the irrigation of 12,640 acres in the vicinity of Grants Pass. It is proposed to divert the water from the Rogue River by means of a dam 20 feet high, located in section 15, township 32 south, range west. It is estimated that the works will cost \$135,000.

Crater Lake Travel Record Broken.

MEDFORD, Or., July 20.—(Special).—New records for Crater Lake travel are being made every day. On Monday all records for tourist travel from Crater Lake Lodge, Pa., left this city in 19 automobiles to pass two days at Crater Lake. At least a dozen more large parties are booked for August, and Manager Hall, of the stage line, has added three cars to the service.

Fire Blight Breaks Out in Linn.

ALBANY, Or., July 20.—(Special).—Fire blight has appeared in some orchards in Linn County and has caused some alarm, but the authorities believe its spread will be stopped without serious menace. While it has been noted in different localities it is not extensive anywhere, and the disease is generally confined thus far to quince trees, of which there are only a few in the county.

Insurance Commissioner Here.

SALEM, Or., July 20.—(Special).—Harvey Wells, State Insurance Commissioner, will attend a meeting of creditors of the failed Horticultural Fire Relief to be held in the Electric Building, Portland, tomorrow morning.

Job Near Mother Procured.

ALBANY, Or., July 20.—(Special).—To obtain work where he would be

making improvements at the Umatilla Indian Reservation near Pendleton.

He was called to come within the provisions of the Workmen's Compensation Act. There was doubt because the reservation is owned by the United States.

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INFORMATION FOR TOURISTS

Mountain, River and Beach Resorts Where to Take a Short Trip Out of Portland

Herewith is a list of short trips in and about Portland. If you are in doubt about any point, or the trip you have heard about is not mentioned here, call at the Information Bureau of the Chamber of Commerce or phone them—Bell Phone, Broadway 520 or Automatic, A 6091. Information will gladly be given. Literature of interesting points furnished—Time Cards, Beach and Mountain Resort literature. The Oregonian asks the names and addresses of tourists for publication. Enclose your business card with names of your party to Summer Resort Dept., The Oregonian, Portland.

Stockyards and Packing Plant—

Large plant west of the Mississippi River, located on Columbia Slough within 40 minutes' ride of Broadway and Washington streets. Take Kenton cars on Washington street to Kenton, and Broadway street to Kenton. Fare 5 cents. Visitors admitted daily except Sundays.

Portland Heights (Connell Crest)—

1300 feet above the city. Take Connell Crest car on Washington street; time, 30 minutes each way. Wonderful view of the city and snow-capped mountains.

Estacada, Casadero, Bull Run cars

leave First and Alder every four hours, daily and Sunday, every hour as far as Gresham. Good points for basket picnic.

Peninsula Park Sunken Gardens—

A city park and well worth a trip. Take St. Johns or Kenton car.

MOUNT HOOD RESORTS.

Cloud Cap Inn is a delightful resort, 6000 feet above sea level, on an sheltered spur of the very mountain itself, and is located just at the upper edge of timber line. The trip to the inn usually is made by rail to Hood River, thence by stage. The round-trip rate, including all traveling expenses, is \$12.50. Service begins July 1 and continues to September 15.

Electric carline to Boring, 24

miles; automobile to Welch's, Rhododendron and Tawney's round trip from Portland, \$7.75. Same as above with horse stage all the way, \$8.75.

COLUMBIA RIVER HIGHWAY.

A scenic drive of rare beauty, built along the south shore of the Columbia River, a distance of more than 40 miles from Portland. A series of remarkable waterfalls, rugged peaks and deep canyons are among the attractions.

Hillcrest Drive—A hillside motor

drive of unsurpassed beauty. About one hour's drive. Best time just at sunset. Best view of the city and mountains at all times.

The Oaks (the Coney Island of the West)—

Over 50 acres of priceless roses in full bloom, with every form of entertainment and accommodation for tourists. Orchestral and band concerts, prima donna, and musical comedy company every afternoon and night in the open-air theater. Performances all free. Admission to park 10 cents. Reached by express special Oaks trains (fare 5 cents from First and Alder; or by launch (10 cents), from Morrison-street Bridge.

Welch's, Rhododendron and Tawney's

are located on the south side of the mountain. Automobile from Portland to either resort, round trip, each \$5.

WELCH'S HOTEL

Oldest resort in the Mount Hood district. Good water, airy bungalows, excellent fishing, hunting, etc. Rates \$2 per day; \$10 per week. W. E. WELCH, Prop. Welch's P. O., Oregon.

TAWNEY'S MOUNTAIN HOME.

Formerly Mountain Hotel. Ideal spot. Hunting, fishing, camping privileges, saddle horses, home cooking, etc. \$2 per day, \$10 per week. Sunday chicken dinner, 5c. Large independent bungalows for those who prefer them. F. H. Tawney, Prop., Welch's P. O., Or.

RHODODENDRON HOTEL.

At base on Mount Hood Auto Road. The finest mountain resort in Oregon. Daily rates \$2, weekly \$12.50 and up. Special rates in families for the summer months. Saddle horses, lawns, tennis, croquet, chess, fishing and hunting grounds. Our own dairy, poultry and garden truck. Electric light, telephone. For daily auto stage, phone 5256, East 135 or E. 323, Mail Francis, Prop., Boring, Oregon.

SOL DUC HOT SPRINGS AND SANATORIUM

the greatest health and pleasure resort on the Pacific coast in the heart of the Olympic Mountains, open for the season. For full information address: The Manager, Sol Duc, Wash.

Safety at All Times

Mt. Hood Auto Line calls and delivers to any part of city, day or night, to Mount Hood resorts. Round trip, \$5; Government Camp, \$7.50. Phone, Main 321, or A 231. ANDERSON BROS.

CLATSOP BEACH

is the Nearest to Portland of Any Coast Resorts—a Four-Hour Trip Along the Lower Columbia River.

CLATSOP BEACH RESORTS.

GEARHART AND SEASIDE. MAY BE VISITED IN ONE DAY. SEASIDE TRIP, FROM PORTLAND SEASIDE LIMITED. 8:30 A. M. WEEK-END SPECIAL. 3:00 P. M. \$3 WEEK-END ROUND TRIP

Stop Over en Route to or From California Expositions.

Observation Parlor Car Seats. Tickets and information at Fifth and Stark Streets.

Improve every idle hour en route with a good book.

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The J. K. Gill Co. Booksellers, Stationers and Complete Office Outfitters.

HOTEL MOORE

Seaside, Clatsop Beach, Oregon. The Pacific Coast's most popular ocean resort. Directly overlooking the ocean. European plan. Rates \$1.50 and up. Special weekly rates. Dining-room service from 8:30 A. M. to 8 P. M. Grill and evening entertainment. Hot salt water baths, swimming, basketball for indoor bathing; canoeing on the Necanicum River. Good auto roads. Automobiles leave Mount Hood for Elk Creek and Cannon Beach.

DAN J. MOORE, Prop. Hotel Moore, Seaside, Or.

ELIMINATE RENT

LET US SHOW YOU HOW YOUR RENTAL MONEY WILL BUY A LOT AND BUILD A HOME OF YOUR OWN

We can justly lay claim to being the largest and most efficient Home Builders in Portland.

The Oregon Home Builders

13th Floor Northwestern Bank Bldg.

The Hazelwood Confectionery and Restaurant

Washington St. at Tenth. Best Food Served at Lowest Possible Cost

Amid Homelike Surroundings SEATING CAPACITY 450.

The Oaks

Portland's Great Amusement Park

Dancing, Swimming and Park Attractions. Havaianas and Musical Comedy—Free Show.

Seat Sale for Shows (Next Sunday and Monday in Oaks Auditorium) now on at Sherman-Clay's. Reserved seats \$1, including admission.

Admission to Park 10c. Launches, Morrison Bridge, 5c.

The Nicolai Hotel

American and European Plan. Only first-class hotel built on the bank overlooking the Pacific Ocean. All suit-room rates by the day \$2.50 up; weekly rates \$15 up. Auto bus meets trains and makes daily excursions.

Please make reservations early. J. H. M. Anderson, Prop.,