### FROM THE PULPITS TODAY

SERMONS TO CONGREGATIONS BY PORTLAND MINISTERS.

Dr. Kellogg Begins Series of Sermons on Closing of Old Cen-

tary and Opening of New.

At the Taylor-Street Methodist Epise pal Church, Dr. Kellogg will occupy his pulpit this evening, and preach another sermon of the series he has been de-livefing. The special theme will be "Evo-lution, and the Christian's Life." In the morning he will preach the first of a num-ber of sermons to be delivered in the of sermons to be delivered in view the closing of the century and opening of the new. The first will be he Faith of the 20th Century." Next Sunday morning he will preach on "T brist of the Both Cuntury." Others ike assure will follow. The purpose like asture will follow. The purpose is to review the conflict of faith of the past century and consider what we have now left on which reliance can be placed. The Epworth League will meet for prayer service at 6.30. The Sunday school holds

First Congregational.

At the First Congregational Church in the regular morning service the pastor. Rev. Arthur. W. Ackerman, will speak on "The Elements of Profitable blatening, or the Art of Hearing," In the evening the topic will be, "What We Have Gained During the Century in Our Knowledge of Man," The The musical service will be as Willows:

ing-prelude-"Andante Religioso"... Deshayes Anthem— Benedic Anima" in D. Buck Response. The Lord's Prayer Offertory (tenar solo and quartet)— "Sun of My Soul" Suda

"Sun of My Soul"

Postius:

Evering:

Preliwie- "Offertory" in D minor. Batiste
Authorn- Exait Him". Hanscom
Offertory (soprano solo)—"The Great
Peyond". Carrington
Mra. Rose Bloch Bauer.

Postiude—"March". Rossini

First Baptist.

At the First Baptist Church, corner Twelfth and Taylor streets, Alexander Blackburn, D. D., pastor, will conduct the following services: 10 A. M., morning prayer; 10:30, preaching by Dr. C. A. Wooddy, superintendent of missions for the Pacific Coast; 12 M., Sunday school, under John G. Malone, superintendent; 6:30 P. M., young people's meeting, led by the pastor; 7:30 P. M., "Betrospections and Visions From the Edge of the Old Century—From the Workingman's Brothand Visions From the Edge of the Old Century-From the Workingman's Brotherhood, a special and their families. a special sermon to workingmen

Following are the musical services, un-der leadership of W. M. Wilder, organist and director, assisted by a chorus of men: Morning—
Preindium—"Adoremus Melodie Religiouse"
H. Ravins

Postludium-"Offerioire" in A ... Leybach

-"Processional March" .. Clarke Offertoire .... Recyasional March'

Christian Science.

At the First Courch of Christ (Scientist), on Twenty-third street, near Irving, serv-loss at 11 A. Al. and 8 P. M. today. The subject of the sermon is, "Is the Uni-verse, Including Man, Evolved by Atomic Force?" Children's Sunday school meets Force? Children's Sunday school meets at Elis P. M.; Wednesday evening testimonial meeting at 8 b'clock. The reading-room is open daily from 11 A. M. to 4 P. M., and Friday evening 7:30 to 8, in rear of, church edifice. All are cordially

At the Portland Church of Christ (Scientist) Auditorium, Third atreet, between Taylor and Salmon, services will be held at II. A. M. and S.P. M. Subject of sermon. "Is the Universe, Including Man, Evolved by Atomic Porces". Sunday school at 12:15. There will be a Wednes. day evening, testimonial meeting at 8 o'clock. The free reading-room is open daily from 16 A. M. to 5 P. M. All are

First A. M. E. Zion.

Services today at the First A. M. E. Zion Church, Thirteenth and Main streets, will be conducted by the pastor. Rev. Erving Swan. In the morning the topic will be "The Death of Christ." Class meeting is held at 12 M. Mrs. R. ng the Vernon is leader. Sunday school meets at 1 P. M., which hour will be devoted to the study of "Zaccheus the Publican." At 8 P. M. the pastor will deliver a ser mon on the theme, "Justification." The music will be as follows: The

.Excell

The public is invited to all the services this church.

Clarke Methodist.

At Clarke Methodist Episcopal Church, corner of Elighteenth and Raleigh streets, B. J. Hoadley, D. D., pustor, will preach the morning sermon, at 19:30 A. M., on "Christian Enthusiasm," At 7:30 Mr. McDaulel, of the Pacific Christian Advocate, will speak upon "Possibilities." The Sunday school, under J. F. Clarke, superintendent, meets at noon, There will be a ciforus choir of young people at the evening service. Strangers are welcome.

Immanuel Saptist.

At the Immanuel Baptist Church, cor-ner of Second and Meade streets, the pastor, S. C. Lapham, will conduct segvpastor, S. C. Lapham, will conduct segv-less at 10:45 A. M. and 7:30 P. M. The subject for the evening service will be "The Dedication of the Temple." Bible school meets at 11.45 A. M.; Juniof Young People's Society, 4.36 P. M.; Young People's Union, 6.36 P. M.; midweek prayer and praise meeting. Thursday evening. Volunteers of America.

At the armory of the Volunteers of America, corner of North Second and Burnside streets, a special meeting will to be held Thesiday evening, December 18, The meetings will be conducted by Thomes Norman, A. D. C., the regimental secretary from San Francisco. Meetings are held every Sunday at 2 o'clock, and every night in the week at 8 o'clock.

Spiritumlirets. An all-day anniversary meeting will be held in Artisans Hall, 1984 Third street, between Washington and Stark, today, beginning at II A. M. Services will be conducted by sealing nembers of the so, elety, and a continuous programme will be rendered through the day and even-

First Christian.

Today, at the First Christian Church, Rev. J. F. Ghormier will take for his morning theme. "The Greatest Reformer of the 19th Century." His evening theme will be. False Theories and Fatheres of New members received into the fellowship of the church at both serv-

Calvary Presbyterian.

At Calvary Presbyterian Church, corner Eleventh and Coay streets, the pastor, Rev. W. S. Gilbert, will conduct services at II A. M. and 7:20 P. M. His sermon at it a topics are: Morning, "The Bible the Voice of God"; evening, "The Lost Coin." Music will be for nished by a chorus choir.

First Unitarian.

At the Unitarian Church, corner Sevat the Unitarian Church, corner Seventh and Ya shill streets, today at 11 o'clock Rev. E. H. Hoyt, of the Universalist Church, will preach. At the Young People's Fragernity, at 7 P. M., the subject will be "Hull House," the Chicago cini settle ment.

At the Trinity Episcopal.

communion, il A. M.; evening prayer and sermon, 7:30 P. M. Dr. Marrison will preach at both services. Sunday school is held at 9:66 A. M., in the parish-house on Fifth street.

Y. M. C. A. Meeting.

At the Sunday afternoon meeting at 30 o'clock there will be a number of 1.30 o'clock there will be a number of terse speeches from business men of the city who were in attendance at the Y. M. C. A. convention held at Eugene last week, giving echoes of that convention, which was pronounced by all as the most successful ever held on the Coast. This meeting will be preparatory to a conference to be held in this city, beginning December 19. When the association ning December 19, when the association will have F. B. Smith, international secretary, from New York, who was so thoroughly appreciated at the Oregon-Idaho convention.

Shiloh Mission.

At Shiloh Mission, corner of Second and Jefferson streets, services will be held today at 10:30 A. M. and 7:30 P. M. The annual convention of the Christian and Missionary Alliance being in seasion, the services morning and evening will be conducted by Rev. Wilbur F. Meminger, field secretary. The seats are free, and you are cordially invited to the services.

Universal Brotherhood. The Universal Brotherhood has its bead-quarters at 44 Washington street. The Lotus Group meets at 10:20 A. M. The subject for evening discussion is, "Were the Ancient Pagans Ignorant of the Im-mortality of 'the Soul?" Weekly study class meets Tuesday evening.

Latter-Day Saints The Church of Jesus Christ of Latter-Day Saints hold services every Sunday at 2 and 7.30 P. M., in half, 400 Alisky building, corner Third and Morrison streets. The public is invited. Take ele-vator on Morrison street.

Theosophical Society. The regular meeting of Mount Hood Lodge, Theosophical Society, will be held tonight at 7:46, third floor, United Ameri-cans Hall, 300 Alleky building, Third and Morrison, Subject: "On the Threshold."

All are invited. Swedish Lutheran.

At the Swedish Lutheran immanuel Church, 425 Burnside street, Rev. John W. Skans, pastor, will conduct services today at 10:30 A. M. and 9 P. M. Sunday school at 12 M. Home of Truth,

At the Home of Truth, 369 Thirteenth street, services will be held today at 11 A. M. and 7:45 P. M. Demonstration meeting will be held Tuesday at 7:45 P. M. People's Meeting.

Rev. Copeland will speak in the Allsky Hall, 201, Sunday evening at 7.56 P. M. Subject, "The Pilgrims of the Pacific." Friends of Zion.

The Friends of Zion will meet corner of Grand and Hawthorne avenues today at 2:30 P. M. All are welcome.

EAST SIDE CHURCHES. University Park M. E. Church Will

University Park M. E. Church Will Be Re-opened Today.

The University Park M. E. Church will be re-opened today, after having been closed for the past two years. It has been moved to the University Park station. Services today will begin at 2:15 in the afternoon with an opening sermon by Rev. H. W. Kellogg: In the evening Rev. L. E. Rockwell, D. D., will preach the sermon. Rev. C. T. Patterson is the paster of this church. Those intending to be present should be at the ntending to be present should be at the unction of the St. John motor line in Upper Albina at 1:30 this afterno

Sunnyside Methodist. At the Sunnyside Methodist Church to day the services will be of an interesting character, it being "Membership Day." The Sunday school convenes at 10° A. M. under Charles A. Gatzka, etc. 19" A. M. under Charles A. Gatzka, superintendent. The subject of the lesson is "Zaccheus, the Publican." At it A. M., Rev. H. H. Elworthy, the pastor, wild discourse! ion "God's People and Their Prosperity." At this service a large number of new members will be retteived into the church. At the close of the morning service an old-fashioned Methodist "fove feast" will be held at which bread and water will be cussed. The bread and water will be passed. The devotional service of the Epworth League at 6:30 P. M. will be conducted by Mrs. I. B. Hawkins and Miss Francis Haslam, "Confessing Christ."

worthy will preach about the "Supreme Good" at 7:30 P. M. The following will be the musical programme:

gramme:

Morning—
Morning Hymn' Bennett
Prelude—'Morning Hymn' Bennett
Anthem—'Not Arhamed of Jesus' Beierly
Offertory—'Allegretto' Prechard
Quartet—Some Day Gabriel
Mrs. Insiey, Mrs. Bodwell, Mr.
Stratton, Mr. Insiey,
Postlude C. McAlpin
Country—
Stratton, Mr. Sauth Wind'

Song of the South Wind"... Ashford 

Soprano solo-"He Will Wipe Every
Tear" Wiss Bertha Royal.
Postlude Randeggen

At the Westminster Presbyterian Church, East East Tenth and Weidler streets the theme of the morning ser-mon is, "The True Attitude Towards New Truth." Sunday school is held immedi-Truth." Sunday school is held immediately after the morning service. The superintendent, Samuel P. Lockwood, har long cherished the hope that his school would reach the 150 mark. On last Sab-bath the secretary reported 16 present, If the day is fair is is urged that all patrons of this Sunday school come and add their numbers towards reaching the desired result. The Young People's Society of Christian Endeavor will meet at 8:45 P. M. under its new president. Mr. McGow. At evening service the third of the series of sermons on the building of racter will be given. Special subjiaws in Character, or the Evil Res of Bad Building." A cordial welcome it extended to all who can worship in this

United Brethren.

At the United Brethren Church, East Fifteenth and Morrison streets this morning the pastor, Rev. F. E. Coulter, will preach on "Fasth in God." In the will preach on "Paith in God." In the evening the concluding sermon of the series of wage-earnors will be preached, the subject being "The Ideal Life for a Workingman."

The following special music will be rendered:

Prelude Instrumental trio...... Sele Anthem The Lord Is My Foundation Offertory (instrumental trio)—"And Shall It Be?" Ly Final (vocal duet, sito and soprano)—"There Is Room" Mrs. J. J. Bessler and Miss Joy. Church of the Good Shepherd.

At the Good Sheperd, Episcopai, today, Rev. E. J. Simpson will hold the service at Il A. M. The hishop of the diocess, the Rt. Rev. B. Wister Morris, will confer the rite of confirmation to a class during the morning service. The Rev. Dr. Judd will preach in the evening at 7:30, and the musical programme will be in accordance with the occasion. The Wem-an's Guild will held their annual bagaar and entertainment at Gomez Hall,

Russell street, on Monday, December 17. All are cordially invited. Sunnyside Congregational.

The Sunday school of the Sunnyside Congregational Church, corner of East Taylor and East Thirty-fourth streets, convenes at 20 A. M. under the superntendence of Dr. M. A. Jones for the lesson, "Zaccheus, the Publican." The pustor, Rev. J. J. Staub, will preach at 11 o'clock on the subject, "Abraham, o Following God's Lead." Miss Albie Fow At the Trinity Episcopal Church, Sixth let will render a soprano solo in connectand Cak : treets the Sunday services will tion with this service. The meeting of the as follows: Litany, sermon and holy the Young People's Society at 6:20 P. M.

will be led by the pastor on the topic, "Confessing Christ," Those who delight in a song service where time-honored gospel bymns form a conspicuous part will find the regular evening service of special interest. The subject of the pas-tor's discourse will be, "The Night of special interest. The subject of the pas-tor's discourse will be, "The Night of. Duty Followed by the Morning of Re-ward." The following anthems will be rendered by the choir. "God, Be Merciful." by M. L. McPhail: "In That Day Shail This Song Be Sung." by M. L. McPhail. A most cordial invitation is extended to all strangers and newcomers.

First Universalist.

At the First Universalist Church, cor ner East Couch and East Eighth streets, ner East Couch and East Eighth streets, the morning service is held at 11 o'clook. The sermon will be given by Rev. W. R. Lord, pastor of the First Unitarian Church. Sunday school is held at 12:15. At the Y. P. C. U. meeting at 6:30 the subject is "A Happy Life." The evening sermon is by the pastor at 7:30 P. M. A cordial invitation is extended to all. Second Baptist.

Rev. Ray Palmer will preach today at the Second Baptist Church both morning and evening. His morning theme is "Ha-man and the Jew in the King's Gate." The evening theme, "An Old Testament Bride."

CHURCH DIRECTORY.

Baptist. Albins-Rey. E. E. Bites, pastor. Services 0; prayer, Thursday, S P. M. Park Place (University Park)—Rev. N. S.

ices, 11 and 7:30; Sunday school, 10; K. L. C. E., 8:30; prayer, Thursday, 7:30.
Second-Rev. S. J. Lindsay, pastor. Services, 11 and 7:30; Sunday School, 10; K. L., 6:30; prayer, Wednesday, 7:30.

Evangelical.

Evangelical.

Emanuel (German)—Rev. E. D. Hornschuch, pastor. Bervices, 11 and 7:30; Sunday school, 10; prayer, Wednesday, 7:30; Y. P. A., Friday, 7:30.

Time.

First (German)—Bev. F. T. Harder, pastor.

Services, 11 and 8; Sunday school, 9:30; Y. P.,

A., 7:15; prayer meeting, Tuesday, 8 P. M.:

Wednesday, 8 P. M.

Memorial—Rev. Robert Pierce, pastor. Sunday services, 11 and L30; Sunday school, 10;

Y. P. A., 8:30; Junior Y. P. A., 3; prayer meeting. Wednesday, T:30; young people's prayer, Thursday, 7:30.

Phys. Conglish, Bev. G. W. Pjumer, pastor. First (English)-Rev. G. W. Plumer, pastor Services, 11 A. M. and T-45 P. M.; Sunda school, 10 A. M.; Y. P. A., T. P. M.; Thursda prayer meeting, T-45.

Lutheran. Immanual (Swedish), 428 Burnside street Immanual (Swedish), 428 Burnyide street-Rev. John W. Skans, pastor. Preaching at 10:20 A. M. and S.P. M.; Sunday school, 12 M. St. Faul's Evangelical (German)—Rev. Au-gust Krause, pastor. Preaching, 10:20 and 7:20; Sunday school, 9:30; Bible study, Thurs-

day, 7:30. German Trinity, Albina—Rev. Theodore Fleck-enstein, patter. Preaching, 19:30 and 7:30; Sunday school, 9:30. Zion's (German)—Services, 10 and 7:30; Sun lay school, 9:30; Christian day school, Monday Zion's (German)—Services, 10 and 7:30; Sur day school, 9:30; Christian day school, Monda to Friday. •
St. James' (English)—Preaching in the morr ing at 11 by the Rev. Charles S. Robn; Sur day school at 12:15. •

Methodist Episcopal.



LONG PAW, APACHE CHIEF, LEADING INDIAN RAID IN SOUTHWEST.

Hollcroft, pastor. Services, 11; Sunday school, Hollcroft, pastor. Services, 11; Sunday school, 20; junior upeting, 2.
Immunuel, corner Second and Mende streets—Rev. Stanton C. Lapham, pessor. Presching, 10:45 and 7:30; Sunday school, 12 M.; Young People's meeting, 6:30; pahyer meeting, 7:30 P. M. Thursday.
Pirst, corner Twelfith and Taylor streets—Alexander Slackburn. D. D., pastor; residence, 427 Market. Services at 10:30 A. M. and 7:30 P. M.; Sunday school, 12 M.; Young People's meeting, 8:30 P. M.; prayer meeting, Thurs-

meeting, 6:30 P. M.; grayer meeting, Thursday, 7:45 P. M.

Mount Clivet, Everett street, between Fifth and Shxh-Rev. T. F. Smith, pastor, Preaching at 1: A. M. and S.P. M. prayer meeting, Thursday, S.P. M.

Thursday, S.P. M.
Second, corner East Ankany and Seventh streets - Rev. Ray Palmer, paster; paster's residence, I East Thirtieth street. Services at 10:30 A. M. and 7:30 P. M.; Sunday school, 12 M.; B. Y. P. U. meeting, 6:30 P. M.; prayer meeting, Thursday, 7:30 P. M.; Sunday school, 12 Grace (Montavilla) - Rev. N. R. Holicroft, paster. Services, 7:30 P. M.; Sunday school, George F. Jameson, superints-dont.

Bodney-Avenue, occurse of Knott street, Albins-Rev. A. D. Skaggs, paster. Services at 11 A. M. and S.P. M.; Sunday school, 9:45; Y.P. S. C. E., 7 P. M.; prayer, Thursday, 7:30 P. M.
First Christian, curser Park and Columbia streets-Rev. J. F. Gliorinley, paster. Sunday

streets-Rev. J. F. Ghorinley, paster. Sunday spheel, 9-45 A. M.; preaching, 10-46 A. M. and 7-45 P. M.; Sunday school, 12-15; Y. P. S. C. E., 6:30 P. M. Strangers made welcome.

Woodlawn (Madrons) — Rev. A. D. Skaggs, astor. Services, 3 P. M.

Christian Science. Portland Church of Christ-Auditorium Build

Portland Church of Carist—Auditorium Build-ing, Third street, between Sulmon and Taylor. Services, 11 and 8; Sunday school, 12; Wednes-day evening meeting, 8. Reading room open daily from 10 A. M. (6 5 P. M. First Church of Christ, Twenty-third street, near frying—Services, 11 A. M., 8 P. M.; Sun-day school, 12 15. Wednesday evening meetday school, 12:15; Wednesday evening meet-ing, 8. Reading toom at church open daily, 11

Congregationalist.

German-Hev. John Koch, pastor. Services, 10:30 and 7:20; Sanday school, 9:30; Y. P. S. C. E., Tuesday, 7:30; prayer, Wednesday, 7:30. Sunnyside-Fiv. J. J. Stath, pastor. Services, 11 and 7:30; Sanday school, 10; Young People's Society, 6:30; prayer, Thursday, 7:30. First, Park and Madison streets—Hev. Arthur W. Ackeronai, pastor. Morning service, 10:30; Sunday school, 12:15 P. M.; Y. P. S. C. E. prayer meeting, 6:30 P. M.; cvening service, 7:30.

\* Missiscippi-Avenus—Rev. Ocorgo A. Taggart, pastor. Services, 11 and 7:30; Sunfay school, pastor. Services, 17 and t.m.; cummay semont, 10; Juniers, 3; Y. P. S. C. E., 6.30; prayer, Thursday, 7:30 P. M.
Hassalo-Street-Rev. B. S. Winchester, pastor. Services, 10:20 and 7:30; Sunday school, 12 M.; Y. P. S. C. E., 6:30; prayer meeting, Thursday, 7:45 P. M.

Episcopal.

St. Stephen's Chapel, corner Thirteeuth and Clay streets—Rev. Thomas Neill Wilson, cler-gyman in charge Morning service, 11; evening prayer, 7:30; Senday school, 2:40; holy com-munion, after morning service on first Sunday in the month.
St. David's Church, East Morrison street, be

St. David's Church, East Morrison etreet, between East Twelfth and Thirteenth — Rev. George B. Van Waters, rector. Holy communion, 7 & M.; Sunday school, 9:45 A. M.; morthing prayer and sermon, 11; evening prayer and sermon, 7:30.

St. Mark's corner Nineteenth and Quimby streets—Rev. J. E. Simpson, rector. Holy conmunion, 7:30 A. M.; Sunday school, 10 A. M.; morning prayer, Hiany and sermon, 11; eventur prayer and sermon, 7:30.

ing prayer and sermon, 7:30.

St. Matthew's, First and Caruthers' streets—
Rev. J. W. Weatherdon, clergyman in charge.
Holy communion, 8.A. M.; Sunday school, 9:48.
A. M.; murning brayer, litany and sermon, 11;
evening prayer and sermon, 7:20.

Trinity, Sixth and Oak streets—Rev. A. A.
Moerison, Ph. D., rector. Sunday services:
Litany, sermon and holy communion, 11; evening prayer and sermon, 7:30; Sunday school,
0:48 A. M.
Church of the Good Ebenhard.

Church of the Good Shepherd, corner Sellwood street and Vancouver avenue. Albina-Rev. E. T. Pimpson, rector, will preach in th morning at 11 o'clock and at T.P. M. Friends (Quakers).

Friends, East Thirty fourth and Salmon streets—Rev. A. M. Bray, pastor. Services at 10:45 and 7:30; Sunday school. 12; Y. P. S. C. E., 6:30; prayer. Wednesday, 7:30. Evangelical (United), Evening Flander (Cartery)

East Tambil Mission-Rev. Peter Bittnet
pastot. Services, 11-and-7:30; Sunday school
10; K. L. C. E. 6:30; prayer, Thursday, 7:39
P. M.; Jonion League, Saturaday, 2:30 P. M.
First United—Rev. C. T. Hurd, pastor. Serv

tor. Services, 10:45 and 7:30; Sunday school, 2:30; prayer. Thursday, 7:30.

Thyfor-Sirper (First)-Rev. H. W. Kellogg, D. D., paster. Services, 10:30 and 7:30; Sunday school, 12:15; Epworth League and prayer meeting, 6:30; Subordinate League, S. Grace, conher Twaifth and Taylor streets-Rev. J. R. T. Lathrop, D. D., paster. Services at 10:30 A. M. and 7:30 P. M.; Sunday school, 12:15 P. M. S. S. Gillespie superintendent; Epworth League, 6:30 P. M.; prayer meeting, Thursday evening; Sunday morning meeting, Thursday evening; Sunday morning

meeting. Thursday evening; Sunday morning class meeting, 9:50, in the oburch pariors. Central-Rev. W. T. Kerr, paster. Services, 10:45 and 7:50; Sunday school, 12:15; Epwarth League, 6:30; prayer, Thursday, 7:30. Mount Tabor - ftey, Meniminger, paster, rvices, 11 and 7:30; Epworth League, nior Epworth League, 3; prayer, Thu

es, 19:45 and 7:39; Sunday school, 0:40; I orth League, 6:30; prayer, Thursday, 7:30. Centennry-Rev. George W. Gue, D. D., pas-tor, Services at 10:30 and 7:30; Sunday school, 12 M.; Epworth League, 6300; prayer meeting, Thursday evening, 7:30. Woodiawn and Patton Home-Rev. Andrew churches.

Sellwood-Rev. W. J. Walts, pastor, Serv.

Sellwood-Rev. W. J. Waltz, pastor, Services at 11 and 7:50.

Sunnyside-Rev. H. B. Elworthy, D. D., pastor, Services at 11 and 7:30; Sunday school, 10, C. A. Gatzka, superintendent; Epworth League, 6:30; prayer meeting, Thursday evening, 7:30.

Missions, Shilob, corner Second and Jefferson streets-Rev. J. H. Allen, superintendent. Services at 10:30 A. M. and 7:30 P. M.

Presbyterian. Forbes Presbyterian—Rev. W. O. Porbes, pas-tor. Services morning and evening by the pas-tor. All welcome. Third—Rev. Robert McLean, pastor. Services,

10:30 and 7:30; Sunday school, 12; Boys' Brig-ade, 5:30; young people's meeting, 6:30; prayer, Thursday, 7:45 and-Rev. J. J. Dalton, pastor, Servtees 10:30 and 7:30 Sunday school 12; Junier Y P. S. C. E. 3:30; Y. P. S. C. E. 6:30; payer, Thursday, 7:30. Grand-Avenue (United) — Rev. John Henry

theon. D. D. pastor. Services, 11 and 7:30; unday school, 10, Y. P. S. C. E., 6:30; prayer, hursday, 7:39. Thursday, 7.39.
Calvary, corner Eleventh and Clay streets—
Rev. W. S. Gilbert, pastor. Services at 11 A.
M. and 7:30 P. M. Sunday school, after movuling service; Y. P. S. C. E., at 6:30 P. M.
Westminster. East Teath and Weidler streets

-Rev. H. S. Templeton, pastor, Freaching service at 11 A. M. and 7:30 P. M. Roman Catholie. St. Mary's Cath-dral-Most Rev. Archbishop Christie, paster. Hervices, mass and sermon, 6. S and 10:30; mass for children, 0; Sunday school, 9:30; vespers and sermon, 7:30; ques-tions sinucted necessing services; week days,

Unitarian. Pirst, corner Tambill and Seventh streets-Rev William, R. Lord, minister; Rev. Thomas L. Eliot, minister emeritus. Service at 11 A. M.; Sunday vehood, 12:30 P. M.; Young Peo-ple's Fraternity, 7 P. M.

.. United Brethren. United Brethren-Rev. Frank E. Coulter, pastor. Preaching by the pastor, 11 A. M. and S. P. M.; Sunday school, 10; Christian Endeavor, T. P. M.; class meeting, first Sunday in each month at 12 M. Prayer meeting, Thursday, S. P. M.; musical reheared, Saturday, S. P. M.; musical reheared, Saturday, S. P. M.; official board and general husiness meeting, the second Tuesday in the month.

Universalist. First, corner East Eighth and Couch streets

-Rev. Hervey H. Hoyt, pastor. Services at II

A. M. and 7:30 P. M.; Sunday school, 12:15 P.

M.; Young Paople's meeting, 6:30 P. M.

On a Prairie Telegraph Pole. Past mountain and forthill, plain and lake, Where it links the East and West. The tense wire tingles from sea to sea, A river that runs unrest.

As a two-stringed barp of haste it throbs With the fise and fail of states, And sings through a land of sun and peace Of far-off wars and bates. Through a glimmering sea of waving green, Of silence, and golden suns, As a thread of pain in the woof of peace From world to world it runs.

But the tales it tells are idle tales

#### QUESTION OF TAXATION

IDAHO METHODS REVIEWED BY STATE AUDITOR SINCLAIR.

Also a Comprehensive Statement From an Economic Standpoint of the Much-Mooted Problem.

BOISE, Dec. 14.-State Auditor Bartlett Sinclair has made a very careful study of the revenue laws of this state, and has some very positive views on the subject. His attention was called to the discussion of the questions of taxation now going or

of the questions of taxation now going on in Oregon, and a request being made, he very freely stated his opinions.

"The question of the best way to raise money for the administrative expenses of a state," said he, "has always been of great interest to students of government. The Auditor's department of this state is in receipt of innumerable reports from the presence offerers of other raises and the revenue officers of other states and learned essays from theorists from every section of the country. It is, indeed, a very intricate subject, and Idaho officials have tussled with it time and time again "The revenue laws of our state are very imple. The Legislature, which convenes iennially, makes an estimate of the amount of revenue likely to be needed for

administrative purposes the two succeed-ing years. For instance, the last Legis-lature fixed \$245,000 as the probable annual expenditure. These figures were arrived at by taking each department and figuring out the sum likely to be needed to carry it through the two years' term. Our laws require each county in the state to pay this total in the proportion which their assessed valuation, as shown by their assessment rolls, bears to the total assessed valuation. "The Assessor in each county, as in all

other states, is charged with the import-ant duty of assessing all property in his county cut exempt. This must be done between January and July of each year. I take it that this law is pretty much the same as the Oregon law. The As-sessors are required to get a statement under outh of all taxable inhabitants showing all property in the affiant's pos-session, or belonging to him, or belong-ing to any corporation of which such peron is president, secretary, cashier managing agent, the county in which the property is liable for taxation, a full and accurate description of the property, all shares of stock in any National banking association in the state and all solvent credits unsecured, and certain minor facts which I do not now recall. In order to carry out his duty, the Assessor is vested with certain judicial powers and other-wise thoroughly fortified to prevent

"All taxable property is required to be taxed in our state at its full cash value. As soon as the assessments are completed, the assessing officer is required to record the results of his labor in a record, specifying in detail the classes of property, ownership and the like, and to file the record with the County Commissioners on or before July 1 of each year. To this record he is supposed to make an affidavit as to the thoroughness and accuracy of the work.
"In July the various Boards of County

Commissioners meet to enforce and com Commissioners meet to enforce and com-pel an assessment of the property within their respective districts at a fair cash value. The cierks of the respective Boards of County Commissioners, which in Idaho are the County Auditors, then prepare abstracts showing the total num-ber of items of property and the value of each in each class, and transmit these abstracts to the State Auditor. The State Auditor, the Governor, Secretary of State, Auditor, the Governor, Secretary of State, Attorney-General and Treasurer consti-tute the State Board of Equalization, Some time in August this board meets and equalizes the valuations of propthroughout the state. This is by taking each class of prop-and raising or lowering its val-n where it does not appear to be just and equal, compared with the valuation of other classes of property in that county. The State Hoard has also power to raise or lower valuations of the bulk of the property of any county if it does not accord with valuations reported by the other counties. There is this limita-tion: The increases or decreases cannot exceed is per cent of the total valuation of the state.

"In addition to this work of equalizing, the State Board is charged with the duty, which is a very important one, of assessne, telegraph and railroad lines and right-of-ways. With this the respective County Assessors have nothing to do. The whole matter rests with the State Board. This is a fair synopsis of our revenue laws," said Mr. Sinclair is sufficiently stated to afford the my remarks regarding their opera-

"In the first place, it will be observed that the County Assessors are the pri-mary and principal officers of our system of taxation. If this official is honest, fearless and competent, the work of the equalizing officials, to whom a record of his labors are transmitted, becomes pos-sible, and quite often merely routine. On the other hand, if he fails for any reason to obey the law in the discharge of his official obligations, it becomes prac-tically useless for the County Commis-sioners or the State Beard of Equaliza-

tion effectually to fill in the interstices and palliate his blunders.

"It has been the experience of this state that very few Assessors meet the full requirements of the law. Innumerable reasons may be assigned for their laches, but the fact remains the work of assess-ment is seidom more than guesswork, slipshod and frequently dishonest. The abstracts required by law to be filed with abstracts required by law to be filed with the state board are often so palpably unfair and incomplete as to be no cri-terion for any classes of property to be equalized. Omissions of property subject to taxation, and frequently that class of property, owing to its remunerative char-acter, best able to share a portion of the burden of public expenditures, is the rule and not the exception in the various county abstract. In the mission of an county abstracts. In the majority of our counties, in several of which are National banks, the Assessors fall to return bank shares, money on hand, office its-tures or any of the paraphernalia of those insultations. Should the abstracts be accepted as complete credentials of the items of property in some of our counties, there would be a most deplorable lack of modern inventions, conveni ences, necessities and luxuries. In some counties there are no timepleces, no sew ing machines, no bleyeles, no planos, n lumber, no money, no liquors, no bar fix tures (although never fewer than a dozen saloons), no machinery, no wagons, no wool, no wood, no wheat, no oats, no barley. In such cases, the state board has no power to act; the board cannot raise

numbers of items; they must accept that part of the report as correct.
"It is almost impossible to get a full account of the migratory livestock in our state. It has been estimated that per-haps not more than one-half is listed haps not more than one-half is listed for taxation. Migratory sheep clude in the most unaccountable way the eyes of the Assessors. It would seem that the moment the average Assessor beholds a flock of sheep on our many hillsides his vis-ion fails. We have not yet found a way to preserve his sight in the face of these willy but lucrative animals. To illustrate wily but lucrative animals. To illustrate the laxity in our assessments, I would like to call your attention to the matter of our National bank taxation. And I think it will be conceded that if any institution should be required to pay a legal share of the taxable burden it is the banks. There is no class of property so easily concealed as that which ordinarily belongs to the banks. I am not in the least antagonistic to banking institu. the least antagonistic to banking institu-tions, but I am forced to consider them the chief offenders among tax dodgers. Unless those engaged in banking, enjoying infinite opportunities to cheat the tax laws, facilitate the Assessors, instead of misloading them or even worse, bank tax-ation will be inadequate. Their vaults and intricate system of accounts are im-

to the money-lender and note-shaver to

be degrees in this class of crime.

"We have nine or ten National banks in our state, and perhaps 25 state or private banking institutions. In the National banks alone there was on deposit in September, 1990, \$3,789,085 \$2. The capital stock of these banks amounted to \$550,090. They held a surplus of \$300,000 and \$145,514 undivided dividends. They had at loan, \$1,367,121 73, and \$472,786 41 in the shape of stocks, judgments and se-curities, and \$121,556 95 worth of fixtures and of property classed as other real estate and mortgages, \$145.297 25; money due from other National banks, \$512,631 % from state and private banks, \$169,343 24 due from aproved reserved agents, \$1,29,-013 85; checks and other cash items, \$11,-995 37, and still other items, bringing the combined resources of the National banks in the state up to the enormous sum of

\$5.02.971 73.

"In spire of the array of taxable wealth, our Assessors," said Mr. Sinclair, "only account for \$329,902 worth of bank shares, and only \$149,454 of money on hand throughout the entire state, lichuling bank and private holdings! The laws of our state make bank shares taxable in Lighth, transporting of the residence of the Idaho, irrespective of the residence of the

"In order to check the evils as for as possible of undervaluation and omis-sions of property and secure some de-gree at least of uniformity and universally the last Legislature of the state ussed a law that the tax rate for state and county purposes, exclusive of special taxes, should not exceed \$1.50 on This law has proven a good one It had the effect on the Assessors of in-ducing them to tax more property and of placing values at the legal requirement. Of course, it was not an absolute cura tive, but it was a step in the right di-rection. Under that law the Assessor knew continued undervaluations and der-elictions meant a deficit in the county

revenues. "From a total state valuation in 1893 before this law was enacted, of \$34.000, 329, the total valuation jumped to the sum of \$46,719,990 39. This latter valua tion is somewhere near the true valua-tion, although our great mines, not be-ing taxed, do not enter into this aggre-

"The temptation to undervalue is very great in our state. Unfortunately the counties as a whole are more favorable to the Assessor who places low values than the one who assesses all property as the laws require, namely, at its 'fui cash value.' The lower the county valua tion the smaller, of course, the apportionment for state purposes."

When questioned as to his opinion the system of apportioning the total state levy among the counties in propor-tion to population, instead of assessed valuation, Mr. Sinclair said he had studled the matter carefully, but had comto no positive conclusion. One a first of all determine in his own the correct general theory of taxs One should The property, or ad valorem, theory is unquestionably well suited to meet the ends of equality of burden if honestly and accurately carried out, but if administrated imperfectly it is unjust and oppressive. Property, per se, owes no duty to pay taxes: it is the owner. And each individual is suposed to pay taxes in accordance with his ability to do so. This ability is usually measured by his possession. I am aware, however, that some students claim the true test to be earnings or proceeds of an individ-

ual's property.
"Speaking of the property tax, Professor Seligman says in his work on Taxa-

Practically the general property tax as actually administered is beyond doub one of the worst taxes known in the one of the worst tixes anown in the civilined world, because if it attempt to tax' intangible, as well as tangible, things, it sins against the cardinal rules of uniformity, of equality and universality of taxation. It puts a premium on dishonesty and debauches the public conscience; it reduces deception to a system, and makes a science of knavery; it presses hardest on those least able to pay; it imposes double taxation on one man and grants entire immunity to the next. In short, the general property tax is so flagrantly inequitable that its retor-tion can be explained only through ig-norance or inertia. It is the cause of such crying injustice that its alteration or its aboiltion must become the battle cry of every statesman and reformer." "I have taken our state and made a test on paper of the two sytems, the ad valorem and the population. The population of Idaho is 161.772, apportfored among the counties as appears in the first column of the annexed table. The first column of the annexed table. The second column contains the tax levy for state purposes, 1900, as apportioned by the State Board on a basis of assessed valuation, against the different counties. The third column, the per capits tax throughout the state by the ad valorem, or property, system. The fourth column or property, system. The fourth or contains the apportionment as it have been in each county under the ulation, or per capita, theory, and the

county under the population theory

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> 1161 772 #245,000 00 2245 000 00 Per capita, basis population, each county. It will be observed county in which the per capita a county in which the per capita assessme is in excess of \$1.51, the per capita of a sessment based on population is loser i the property theory, and vice versa.

"This table affords quite an interesting study. It illustrates the vast difference it would make with every taxpayer in

pervious to the wit of the ordinary Assessor, however homest he might be. I whether the ad valorem or population think, too, that the great avenues open theory is adopted. I call attention to whether the ad valorem or population theory is adopted. I call attention to just one county, that of Lincoln. Under get wealth easily ought to make the the ad valorem theory that county pays annually for state purposes \$724 74, but rehensible than any other, if there are to be degrees in this class of crime.

Only \$2893 84."

When questioned as to the taxation of rallroads, Mr. Sinciair said no subject gave the state board so much difficulty as this class of property. There is no legislation establishing a standard of valuation for railroads beyond requiring them to be assessed at their full cash value, like other property. How to get value, like other property. How to get at the actual cash value is a very troublesome thing. They are not sold in the market like horses each day and of course different rules must be applied. Our basis has been a sort of mixture between the cost of construction and robable earning capacity. In both re-ults there is necessarily a big element of guesswork. I think the Legislatures f each state should lay down some rule or arriving at railroad values. Of course as the Assessors have nothing to do with the assessment of railroads, telegraph and telephone lines it follows that the assessments are uniform throughout the different counties. There are in the state 1105 miles of road assessed at \$3,425,452 50, overaging about \$7414 per mile. The highst is \$8700 and the lowest \$1000. aliroads constitute about one-fourth of the valuation of our state and consequently pay about one-fourth of the taxes of the state government, and a very much larger proportion of the county taxes of a number of our counties. In spite of this large share of taxes there was built in our state last year more than 130 miles

"My impression is that the railroads puy more in proportion to other chasses of property than they ought. If all classes were assessed as fairly or as highly as railroads then it would not be as unjust as it is now upon the rali-roads. Could you find another state in the Union whose railroads pay nearly one-fourth of the running expenses of

the government?"

Mr. Sinclair made the statement that it had been his integation to formulate a system of revenue laws for the consideration of the Legislature, but his time outside of his official work had been taken up by the Coeur d'Alene troubles, to which, as Governor tennenberg's representative, 'he given much attention, having spent upwards of six months at the seat of the riots and four months attending a subsequent investigation of the matter

## SORES AND ULCERS.

Sores and Ulcers never become chronic unless the blood is in poor condition - is singgish, weak and unable to throw off the poisons that accumulate in it. The system must be relieved of the unhealthy matter through the sore, and great danger to life would follow should it heal before the blood has been made pure and healthy and all impurities eliminated from the system. S.S.S. begins the cure by first cleansing and invigorating the blood, building up the general health and removing from up the general health and removing from the system A CONSTANT DRAIN all morbid, UPON THE SYSTEM. effete matter.

When this has been accomplished the discharge gradually ceases, and the sore or ulcer heals. It is the tendency of these old indolent sores to grow worse and worse, and eventually to destroy the bones. Local applications, while soothing and to some extent alleviate pain, cannot reach the seat of the trouble. S. S. S. does, and no matter of the trouble. S. S. S. does, and no matter how apparently hopeless your condition, even though your constitution has broken down, it will bring relief when nothing else can. It supplies the rich, pure blood necessary to heal the sore and nourish the debilitated, diseased body.

Mr. J. B. Talbert, Lock Box as, Winons, Miss., says. "Six years ago my leg from the knee to the foot was one solid sore. Several physicians treated me and I made two trips to Hot Springs, but found no relief. I was induced to try S. S. s., and it made a complete cure. I have been a perfectly well man ever since."

and it made a complete cure. Thave been a perfectly well man ever since."

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poisonous minerals to
ruin the digestion and
add to, rather than relieve your sufferyour flesh does not when scratched, bruised or cut, your blood is in bad condition, and any ordinary sore is apt to become chronic. nd for our free book and write our

physicians about your case. We make no arge for this service.
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Complaints, painful, difficult, too frequent, milky os bloody urine, unnatural discharges, speedily cured. DISEASES OF THE RECTUM

Such as piles, fistula, fissure, ulceration, mucous and bloody discharges, cured without the knife, pain or confinement. DISEASES OF MEN

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