

TAX SALES IN A MUDDLE

COMMISSIONERS AGAIN MAKE POSTPONEMENT OF A WEEK.

Judge Frazer's Decision Puts in Jeopardy County's Title to Property Bids in for Taxes.

The sale of property on the 1900 delinquent tax roll, which should have been commenced two weeks ago, and which was twice deferred, will be postponed on Tuesday for another week. The postponements are the result of a decision rendered by Judge Frazer about a month ago, that "where real property has been sold for taxes for a certain year, and a deed issued to the purchaser, all prior taxes are wiped out."

The county in past years bid in a great deal of property for taxes, and it was thought by the County Commissioners that this decision might wipe out the lien of the county if care were not taken. For instance, the county has under the law acquired title to property bid in for taxes where the time of redemption, two years, has passed. The county does not get deeds like individuals, and there is some question, under Judge Frazer's decision, as to just how the county would stand if the purchaser of property delinquent for 1900 taxes, when the time of redemption has expired, should assert that old tax liens are cancelled. If this should be found to be the law, the county would lose its tax lien hold on considerable property. On property sold for 1900 and 1901 taxes and bid in for taxes, the county has no redemption, and acquired any title, as the redemption period has not yet elapsed.

Judge Frazer in his decision held "that where a purchaser at a tax sale takes the property free of all liens and equities of private persons—as our Supreme Court has decided such person takes the property in this state—then, in the absence of a statute which preserves the lien of the state or county for unpaid taxes of prior years, the purchaser also takes the title free from the lien or claims of the state or county for such unpaid taxes."

"It is not intended by this court to hold that a mere sale of the property subject to redemption extinguishes absolutely the claim or lien of the state or county for unpaid taxes of prior years; for the rule is that where property is redeemed from the tax sale it again becomes subject to the payment of the delinquent taxes for prior years. But where there has been no redemption, and a valid tax deed has been executed, all claims or liens of the state or county for unpaid taxes of prior years are cut off and extinguished."

A great many people have erroneously construed this decision to mean that a man who owes a lot of old taxes can allow his property to go to sale and bid it in and obtain a tax deed, and thus get free of paying the back taxes. Such, however, is not the case. Judge Frazer yesterday said in that connection: "If a man is in his own property, that is only a payment of the tax. If a person allows his property to go to sale for taxes, and bids it in, he simply pays the tax. This rule also applies to a mortgagee in possession, a trustee, an agent or tenant under obligation to pay the tax."

Judge Frazer further explained that if a person had some one else buy in the property for him and then deed it to him, where there was found a collusion it simply is considered a payment of the tax.

There is, of course, considerable property on the 1900 delinquent roll, on which there are no old taxes due. The legislature of 1901 passed an act providing for the sale of property bid in by counties for taxes of 1900 and 1901, but such sale has never taken place in Multnomah County. It is reported that it is intended to include these taxes which cover the years 1888 to 1895 in sale, at the time of the 1900 sale, and if a piece of property which is put up does not bring all of the taxes due against it, the county will bid it in, or return it unsold, and the county will continue to hold its lien against the property for all of the taxes due.

A reliable legal authority declares that such procedure will not be legal. He said: "The law of 1901 expressly provides how property shall be sold for these old tax liens. It provides a particular way, and that prohibits any other way."

A well-known attorney who has devoted a good deal of his time to tax matters said: "The law of the last Legislature provides a certain manner of disposing of property; that is exclusive." Another statement made is that the County Court is disposing of these old tax liens to persons, and issuing an assignment to the purchaser of the lien of the county. The legality of these proceedings is also questioned. It is contended "that the county has no power to assign any tax certificate, and that any deed issued on such a certificate is void."

RETURNED SEALED VERDICT.

Jury Reaches a Conclusion in Ferris Damage Suit.

The jury in the Ferris-Gibbons damage suit was charged by Judge Sears last evening at 5:30 o'clock. At 11 o'clock last night a sealed verdict was returned, which will be opened at 1:30 o'clock Monday morning.

An incident of the case yesterday was the request that Ferris put aside a revolver which he has been carrying. This was done in open court, but it is understood that Judge Sears privately advised Judge Tanner, who appeared as attorney for the plaintiff, to tell him to dispose with the weapon.

It came out at the trial Friday afternoon, while Ferris was on the witness stand, that he had a revolver in his pocket. He explained that he was employed on the Madison-street bridge for three years, and was sworn in as a deputy sheriff, and that is how he came to carry a pistol.

J. H. Hitchings opened the argument to the jury for the plaintiff. He became so worked up in depicting the wrongs which he asserted that Ferris and his wife suffered, that he was moved to tears, and it is said that several members of the jury could barely restrain their emotion.

Hitchings said: "When your duty is performed in this case, we feel you will step out of the jury-room and look back with admiration on your record. We come before you asking nothing else than what we believe is justly due us. We have alleged the alienation of plaintiff's wife's affections by the defendant, and we are very grateful to the agents of the defendant in assisting us to prove this case."

Hitchings also remarked: "We must look for a moment at the love of this good old Samaritan, Judas Iscariot." "Mr. Hitchings, I do not believe Judas came from Samaria," interrupted Judge Sears.

"No; Judas was not a good Samaritan," said Mr. Spencer.

"I merely used that phrase," said counsel. "To show the attitude of this man."

S. C. Spencer, for the defendant, spoke for three hours, and made an eloquent appeal for justice for his client. He denounced Ferris, and alleged that Gibbons' actions were not in any manner subject to condemnation.

Judge Tanner closed in behalf of the plaintiff, and also made a vigorous speech. He contended that they had made out a case, even by the evidence of witnesses for the defense.

PRISONERS TAKEN TO THE DALLIES

Men Who Are Charged With Robbing C. A. Lawton.

evening train for The Dalles, having in custody James McIntosh and C. E. Potts, who are charged with robbing C. A. Lawton, a painter, on Wednesday night. The other man, John Daly, will be taken to The Dalles today, as a witness. It is not thought that he was concerned in the robbery, but that he only traveled with the other men.

COUNTY ELECTION PRECINCTS.

Commissioners Provided 57 for City—13 for Outside District.

The County Commissioners have finished the work of redistricting the county into election precincts. There are altogether 70 precincts, of which 57 are contained in the city limits. It was expected to divide up and increase the number of precincts in the city considerably, but this was not done. There are 13 precincts in the body of the county outside of the city limits.

At the election in June, 1900, there were 26 such precincts. The change was made necessary by the provision of the new law for the election



SARAH M. KELLY.

Sarah Maria Kelly was born in Tazewell County, Illinois, April 22, 1847. Her father, the late John Tucker Scott, of Forest Grove, was at that time the youngest member, in 1850, of the journey being made with ox teams, and occupying a period of six months of continuous travel. Her mother died en route, and childhood was passed on the Cooke farm, near La Fayette, the home of her oldest sister. She was educated in the public schools of La Fayette, and later in the Mountain Academy, Forest Grove. She was married June 22, 1869, to James M. Kelly, of Yamhill County, and lived in La Fayette until October, 1883, when the family moved to Portland, where she died November 24, 1901. Four children were born to her, two sons and two daughters, all of whom, with her husband, survive her. She was a woman of great native energy and public spirit, and during many years of her residence in La Fayette was active in educational, musical and social work. Later she led a retired life—a diligent home-maker, an enthusiastic lover of flowers and a diligent reader. Sympathetic, patient, kind and just, she left as a heritage to her children a record of an honorable, useful, well-spent life.

of Road Supervisors, that each road district shall be wholly within an election precinct. There are now 11 Road Supervisors, and if there were 26 voting-places there would be 26 Road Supervisors, who are not needed. Under the new redistricting there will be 11 Road Supervisors, one in each of the 11 districts within the city limits, and the other 15 will be in the county. With 15 less polling-places, the cost of the election will be reduced 15 or 12 per cent.

BURGLAR GETS THREE YEARS.

G. Bowman Admits Entering Store of Samuel Pailay.

G. Bowman pleaded guilty before Judge Frazer yesterday to a charge of burglary in having entered the store of Samuel Pailay on Burnside street, near Third. He pleaded as an excuse for the act that he was drunk at the time and did not realize what he was doing.

Judge Frazer questioned him concerning his past life, and Bowman said he worked in the Cosur d'Alene mines. The court inquired how he came to Portland—if he beat his way on the train, or paid his fare. Bowman assured his honor that he had a ticket, and Judge Frazer said: "I will give you the benefit of the doubt and not impose the highest penalty. The sentence of the court is that you be imprisoned in the penitentiary for a term of three years."

EVANSON GETS \$1500.

Banker Hill & Sullivan Mining Co. Has to Pay for His Lost Finger.

In the United States Circuit Court yesterday a verdict was rendered for the plaintiff in the damage suit of F. E. Evanson vs. the Banker Hill & Sullivan Mining Company. The amount awarded was \$1500.

The plaintiff had sued for \$10,000 damages, resulting from the loss of a finger, while in the employ of the company at Burnside street, near Third. He was engaged in running an ore car down a track in a tunnel when the car caught his hand between the projecting timbers of the tunnel, mangle the member and necessitating the amputation of the digit.

CHARGED WITH DIAMOND THEFT.

H. Thomas, Supposed Pickpocket, Given Until Tuesday to Plead.

H. Thomas was arraigned before Judge Frazer yesterday on an information charging him with the larceny of a diamond pin from the person of J. R. Cardwell, and also on a charge of stealing a diamond pin from the person of T. J. Day.

He was allowed until Tuesday to plead.

Amanda Williams, widow of T. K. Williams, has petitioned for a distribution of the funds in the hands of the administrator of the estate, which she says amount to \$500.

Judge George will render a decision Monday morning in the case of Nellie Belle Green vs. Charles Green.

The American Cigar. Good as the name. Buy the best.

FOR BETTER CAR SERVICE

UNIVERSITY PARK MAKES DEAL WITH VANDERBILT ROAD.

Line Will Be Extended If the Sub-Board Does Its Share—St. Johns Spur on the O. R. & N.

A regular meeting of the University Park Sub-Board of Trade was held last Friday evening, with the president, E. Chappell Browne, in the chair. The attendance was unusually large and enthusiastic.

The committee appointed to interview the Portland & Vancouver Railroad Company in regard to the proposed extension to University Park reported in full, and stated that its interview with the company was entirely satisfactory, and urged that the necessary steps be at once taken to consummate the desired end.

After considerable discussion the report was adopted, and a committee appointed with power to fully carry on the work which has so far been successfully en-

that they can pass the winter. These are the advance guards of others coming from the same neighborhood.

Montavilla School Library Entertainment.

The entertainment given on Friday evening for the benefit of the school library was very successful. The program was furnished and directed by Mrs. Stella B. Paul, who was highly appreciated, and each number was rendered very artistically. Encorees were numerous and generously responded to. The following was the program:

Piano solo—"Under the American Flag"—Hotel Villa Bragg, Edna Scanlon, Myrtle Butler.
Piano solo—"The Pines"—D'Orso Hazel Coote.
Tenor solo—"The Pines"—D'Orso Hazel Coote.
Rev. George A. Larn.
Accompanist, Mrs. W. G. Smith.
Recitation—"The Pines"—Selected Miss Hungerford.
Whistling solo—"The Pines"—Selected Annie Brigham.
Piano duet—"The Flight of the Witch"—Myrtle Butler and Edna Scanlon.
Soprano solo—"The Pines"—Lana Miss Nannie Duff.
Recitation—"Cuba Libre"—Miss Nannie Duff.
Piano solo—"The Pines"—Kroeger Edna Scanlon.
Recitation—"The Pines"—Edna Scanlon.
Piano solo—"The Pines"—R. H. Biele.
Piano solo—"The Pines"—Bartlett Accompanist, Mrs. Stella B. Paul.

Christian Endeavor Officers Elected.

The semi-annual election of officers of the Christian Endeavor Society of the First Cumberland Presbyterian Church was held last Wednesday evening in the lecture-room of the church. It resulted in the re-election of Newton Anderson, president; Miss Edith Knox, vice-president; Mrs. R. W. White, recording secretary; Mrs. Newton Anderson, corresponding secretary, and Miss Edith Starr, treasurer.

East Side Notes.

Mrs. E. M. Orr, of Earlinton, Ky., is visiting at the home of her sister, Mrs. J. E. Vaughn, 104 East Yamhill street.

Miss Ella Hoberg has been engaged as leading soprano at the First Cumberland Presbyterian Church, 1212 Twelfth street.

Rev. C. A. Woody, D. D., will preach in the Second Baptist Church today, morning and evening. Next Sunday Rev. W. E. Randall, the new pastor, is expected to be present.

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East Side Notes.

Wise Bros., dentists. Both phones. The Failing.

Looking for Hatchery Site.

State Fish Warden Van Dusen returned yesterday from a three-week tour in Walla Walla County, where he has been looking up the practicability of starting a hatchery. He thinks the Grand Ronde River very well adapted to the work, but found that few chinook salmon had reached that far up stream, so eggs of that species were scarce. Silversides and steelheads were more plentiful, and he succeeded in taking about 5000 eggs, which are now being hatched up there. "The chinook is what we are after," he said, "as this fish commands the highest price in the world's markets, and we can't have too many of them. The silversides and steelheads will do very well to place out, but the main staple is the chinook." Mr. Van Dusen thinks the output of chinook salmon can be raised from that of last season's production, 200,000 cases, to 500,000 in a few years. If care and judgment are exercised in the conduct of the hatcheries, he believes the young fry should not be turned out before they can take care of themselves, however, and to this end they should be fed at the hatcheries until they are able to get out of the way of their enemies in the open river and ocean. He thinks the Government hatchery on the Clackamas River is doing good work in this line, and one that the state might imitate.

Proposed Floating Exposition.

The first edition of "The Pacific Coast Around the World," a bi-monthly published by the Pacific Coast Floating Exposition Association, has made its appearance. The association is endeavoring to outfit a steamship with exhibits showing the mineral, agricultural, timber and other resources of the Pacific Coast, together with full and complete displays of natural and manufactured products. The steamship will carry, in addition to her crew, musicians and a corps of attendants and lecturers. It is proposed to send this ship around the world, so that the inhabitants of all great seaports may familiarize themselves with the Pacific States. The promoters of the enterprise say that the far-reaching results of such an enterprise will benefit all portions of the Coast, as many people, when they once learned of the wonderful resources of this region, would flock here for settlement. The headquarters of the new enterprise is situated at 36 Fourth street. W. H. Brown, M. D., is general manager. The publication, which has just been issued, is in pamphlet form, and contains an accurate and detailed description of the many resources of the Pacific Coast.

Death of Michael McCavett.

The sudden death of Michael McCavett from heart failure occurred on Thursday morning, November 22, at his residence, 411 First street. He was 52 years of age, and was a great shock to his family and numerous friends in the city. Mr. McCavett was a pioneer citizen of Portland, having come here in 1852. He was always

MISCHIEF MAKER.

A Surprise in Brooklyn.

An adult's food that can save a baby proves itself to be nourishing and easily digested and good for little folks. A Brooklyn mother says: "When baby was about 11 months old he began to grow thin and pale. This was, at first, attributed to the heat, and the fact that his teeth were coming, but, in reality, the poor little fellow was starving. His mother's milk not being sufficient nourishment."

"One day after he had cried bitterly for an hour, I suggested that my wife try him on Grape-Nuts. She soaked two spoonfuls in a saucer with a little sugar and warm milk. This baby ate so ravenously that she fixed a second which he likewise finished. It was not many days before he began to show signs of improvement, and has since lived almost exclusively on Grape-Nuts. Today the boy is strong and robust, and as cute a mischief-maker as a 13-month-old baby is expected to be."

"We have put before him other foods, but he will have none of them, evidently preferring to stick to that which did him so much good in his time of need—his old friend Grape-Nuts."

"Use this letter any way you wish, for my wife and I can never praise Grape-Nuts enough after the brightness it has brought to our household. These statements can be verified by anyone who wishes to make a visit to our home." F. P. McElroy, 226 South Third street, Brooklyn, N. Y.

Grape-Nuts is not made for a baby food, but experience with thousands of babies shows it to be among the best. It is not entirely the best in use. Being a scientific preparation of Nature's grain, it is equally effective as a body and brain builder for grown-ups.

FOR SUNDAY DINNER

Fancy Dressed, Dry Picked, Full Blood Poultry

CAN BE HAD ONLY AT

124 FIFTH STREET, near Washington. Phone Main 916.

We carry nothing but the best STRICTLY FRESH EGGS. Butter, Cream, all kinds of Dairy Products, Fresh Vegetables, and Foreign and Domestic Fruits and Berries. Lard, Hams and Bacon. Poultry Foods, Poultry Remedies and Supplies. We pay highest prices for fancy fresh eggs and poultry.

TIME FOR CHRISTMAS TURKEYS TO BE ORDERED. DO NOT WAIT. GET THE PICK BY ORDERING EARLY.

CALL UP MAIN 916.

OREGON POULTRY & SUPPLY CO.'S

RETAIL MARKET AND COMMISSION HOUSE

DEAL DIRECT WITH THE PRODUCER. This market is constantly supplied by the largest stock and poultry ranches in the Northwest. FANCY POULTRY MEANS PICK OF HIGH-BRED POULTRY. HIGH-BRED POULTRY PRODUCES HIGH-GRADE POULTRY. Remember we carry a fresh supply constantly, furnished by our ranches, and do not allow our stock to become stale. Our ranches keep us supplied at all times with the pick of the market. Chickens of the highest quality. Fancy eggs for the table. WE DO NOT MIX WITH EASTERN EGGS. Every egg guaranteed.

greatly interested in the growth of Portland, and of late years was a retired capitalist, and owned valuable property in and about the city. He was a prominent member of St. Lawrence Church, from which his funeral took place Saturday morning, November 30, at 9 o'clock. The interment took place at St. Mary's cemetery. The deceased leaves a wife and two daughters, Mrs. James Dunlap and Mrs. W. L. Maher, who mourn his loss and have the sympathy of their friends.

Membership List Opened.

The School of Domestic Science on Washington and Nineteenth has decided to open a membership list and the books are ready to receive subscriptions. The very low fee will allow every woman in Portland who wishes to encourage the work to join, as the dues are only \$1 a year. No one can afford to lose this opportunity of lending a helping hand to solve the vexed question of household service on sound, scientific principles. A well-ordered household has perhaps as much to do with the happiness of the family as anything else that can be named.

Articles of Incorporation.

Incorporation articles were filed in the office of the County Clerk yesterday for the Mississippi-avenue Hall Association. The incorporators are M. E. Thompson, J. W. Boothe and Daniel Dupee. The capital stock is \$1200. The objects are to purchase real property in the vicinity of Multnomah on which to build a hall. Articles of incorporation were filed yesterday for the Portland Drapery & Fur Company, by Roy W. Welch, LeRoy Woods and William M. Gregory. The capital stock is \$12,000.

A PUZZLE FOR SANTA CLAUS.

But With the Assistance of Eilers Piano House the Task

Is Easily Accomplished.



No doubt it is as much of a puzzle for old Santa to get a large-size cabinet stand piano down this chimney as it is for some people who are not acquainted with Eilers Piano House to buy a fine piano when they haven't the amount of money necessary to pay for it.

It is very easy for a householder in Portland to secure the very best piano for rent or purchase. Eilers Piano House plans of monthly or rental payments. Pay a little down and the balance each month in payments little more than ordinary rent, and the piano is yours in a jiffy. You have the very choicest and most valuable pianos here to choose from.

We have also solved the puzzle of "high price." Pianos that heretofore sold for \$500 and for whom dealers have to even now ask that much money in order to make ends meet can be secured at Eilers Piano House for less than \$300, and the \$200 kinds are sold for considerably less than \$200.

It is puzzling some of our friends in the trade to know how he does it. It is simple. The modern principle of quick sales and low prices. We sell more fine pianos and organs than all the other Western dealers combined.

There's going to be music in scores of happy homes next Christmas, where heretofore there was none. A half-dozen instruments have already been selected here by provident parents and set aside for delivery as a Christmas surprise. We'll do the same for you. Come in and talk it over. Eilers Piano House, retail salerooms 321 Washington street, Portland; wholesale depots, Thirteenth and Marshall streets, Portland. Stores at Spokane and San Francisco.

JAPANESE GOODS

Including Bamboo Furniture, Art Goods and Chinaware. Our stock

is the most complete on the Pacific Coast and is replete with elegant novelties suitable for Christmas Presents. Call and see our

new store, 267 Washington, near Third.

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We are better able than ever to attend to your wants in the jeweler's line. Stock complete, prices the lowest, and all your inquiries will be answered promptly.

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FELLOWS

300 Washington Street.

Box No. 1 White or Yellow Macaroni.

35 Cents

11 Cents

Pound Best Soft-Shell English Walnuts.

5 Cents

Quart Fresh-Roasted Peanuts.

25 Cents

3 Packages Seeded Raisins.

25 Cents

4 Pounds Good Cooking Raisins.

12 1/2 Cents

Pound Leghorn Citron.

15 Cents

Pound Best Corsican Citron, Lemon or Orange Peel.

25 Cents

3 Packages Condensed Mince-meat.

25 Cents

3 Pounds Best New Dates.

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