

TAX CONDITIONS VERY UNSETTLED

Gunn Exemption Act May Be Responsible for Heavy Financial Loss.

MANY SUITS ARE BEGUN

Act Provides That Money and Credits Shall Be Exempt From Taxation and Corporations and Banks Question Assessment.

OLYMPIA, Wash., April 18.—(Special.)—In passing the "Gunn Exemption Act," the last Legislature provided a basis for almost unlimited litigation, which has already started, and the outcome of which may be of dire consequences to the banks of the state.

In the suits in the suits instituted in Pierce and King counties are successful it will mean that the assessment rolls throughout the state for 1907 will be calculated and hundreds of suits to join the collection of taxes to be levied in 1908 will be instituted.

Money and Credits Exempt.

The Gunn law exempts money and credits from taxation. Its enactment was due largely to the efforts of J. H. Gunter, a member of the State Tax Commission, and had the approval and support of the banks in general throughout the state.

The National bank act provides that banks shall be assessed on their deposits as other moneyed capital. It has been held by the courts that bank stock is a credit, and it is therefore argued that the exemption of money and credits applies to bank stock.

Successful Suit in Lincoln.

In Lincoln County an action was instituted to compel by writ of mandamus the County Assessor to include money and credits on the tax rolls. The suit was successful, the Superior Court of that county holding that the Gunn act was unconstitutional. The assessor has obeyed the writ and it is claimed that as a result the personal property rolls of Lincoln County, which is one of the minor counties in point of property valuations, will show a return of personal property greater than that of King or Pierce counties where money and credits are not assessed.

Corporations Begin Suit.

In Seattle and Tacoma the bond holders of the Stone & Webster corporations have instituted suits in the Superior and Federal courts claiming that under the provisions of the Gunn law, about \$200,000 in property subject to taxation has escaped the rolls in this state and that by reason thereof the public corporations involved in the suits have been unlawfully burdened with more than their just proportion of taxation.

The corporations involved in these suits include the Seattle Lighting Company, the Seattle Electric Company, the Manhattan Trust Company, the Puget Sound Power Company, the Boston Safe Deposit & Trust Company and other big corporations and financial concerns.

The suits in the Superior and Federal courts are identical in character. In the Superior Court of King County the Tax Commission has appeared as counsel and has gained an important point. A motion to strike from the complaint that portion referring to the exemption of money and credits has been granted on the ground

that the proper course for the corporations to pursue was to seek to maintain the county officials to include money and credits on the taxrolls instead of seeking to evade their own taxes by injunction because such property had been omitted.

Going to Highest Court. The same contention was raised by demurrer in the Federal Court and overruled. The result will be that whatever the outcome in the United States Circuit Court, an appeal will be taken to the United States Supreme Court.

If the corporations should be successful in the United States Supreme Court, the decision cannot be filed until after the assessment of this year is made up. In that event every property-owner who pays taxes in large amounts can be expected to insist to restrain the collection of such taxes.

The total result is a serious complication in which doubt as to the validity of corporations and National Bank taxes is raised. If the law is constitutional, the banks will escape paying many thousands of dollars in taxes if they want to. If it is unconstitutional there is a serious question as to whether the exemption provided in the act, if followed pending a decision of the courts, will not invalidate the entire assessment roll of the state.

The Attorney-General and Tax Commission are engaged in devising some means to get an early decision by the State Supreme Court to furnish a guidance for this year's work.

NEW PRESIDENT PORTLAND HOME TRAINING CIRCLE.

Mrs. C. P. Clarke, who was recently elected president of the Portland Home Training Circle, has been vice-president of the Mothers' Congress of Oregon and conducted a branch training circle at Clatskanie station before she moved to Portland. Mrs. Clarke is full of enthusiasm for the work undertaken by the Portland Home Training Circle and may be depended on to do all she can to extend its influence. Local branch circles are being organized on road construction in Virginia, which illustrates the preference the prisoners have for the construction camps over confinement in jail.

Introducing the verses is an extract from a letter written by the father of Washington County, Va., to the clerk of the state convict road force explaining why he refused the author, Woodrow Harris, to the camp. The clerk of the road force had made a requisition on the jailer for five additional men, and after the five had been detailed, Harris was received at the jail. He made a strong plea to be included in the detail, but the jailer was deaf to all his petitions and threats until Woodrow handed him the following eloquent application:

Oh, take me back to the convict camp. Put me to work on the grade. I like the sun and the water tent. And the bunk that is so comfortable. Just take me out of the pesky jail. To the camp and God's fresh air. Way from this shack where the small boys-bunch.

Shades through my uncut hair. Oh, take me back to the dining tent. To feed with the boys again. Where every man gets a well-baked pan. Give me a suit of Kentucky jeans. The same as you did before.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

And give me a few months more. And let me back to the dining tent. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life. I'm sick of the prison life.

"Dignified Credit for All" POWERS' "The Store That Saves You Money"

EXTENSION TABLE SPECIAL WE NEED ROOM. \$75.00 weathered oak Extension Table, 48x60-in. oval top, claw feet, reduced to \$44.50. \$42.50 Extension Table, golden or early English finish, round top, pedestal base, reduced to \$24.00.

METAL BEDS ON EASY TERMS. No. 927—Iron Bed, angle iron head and foot, scroll pattern. Price \$4.50. No. 632—White enamel Iron Bed, full or three-quarter size; price \$3.50.

ALL ODD DRESSERS AT LESS THAN COST. \$45.00 genuine mahogany Dresser, full swell front, 24x30-in. bevel mirror, red. to \$25.75. \$27.50 Dresser in birdseye maple, 22x28-inch French bevel mirror, reduced to \$13.75.

CARPET AND RUG SPECIALS. 9x12 Axminster Rugs; special \$24.75. 9x12 Wool Velvet Rugs; special \$22.50. 8-3x10-6 Velvet Rugs; special \$18.75.

JEWEL STEEL RANGE. The Most Attractive Range on the Market. The Jewel Steel Range is most attractive in design and ornamentation; compactly built and operated entirely from the front.

SPECIALS FOR THE KITCHEN. 90c 6-quart Berlin Kettle, Royal Enamel Ware, special. \$1.65 No. 1 Universal Food Chopper, special. 95c. 35c Wash Basins, Royal Enamel Ware, special. 19c.

REMEMBER Our dignified credit system is at your disposal. A few dollars down and a dollar or two a week will furnish your home.

POWERS' THE STORE THAT SAVES YOU MONEY. DIGNIFIED CREDIT FOR ALL. FIRST AND TAYLOR.

PORCH FURNITURE. We have just received a large shipment of Porch and Lawn Furniture. Our stock includes Chairs, Rockers, Settees and Porch Swings.

HISTORY OF Y. W. C. A. OF PORTLAND

Article Read at Laying of Cornerstone of Association's New Building Last Wednesday—Marvelous Growth of Organization in Few Years.

BY MISS HELENA SAXTON. (This article was written for the occasion of the laying of the cornerstone of the Portland Y. W. C. A.'s new building last Wednesday, and the copy was deposited in the cornerstones.)

THE Young Women's Christian Association of Portland, Oregon, was organized November 14, 1900, at a parlor conference in Hotel Portland. Mrs. C. A. Dolph, president of the North Pacific Coast Association, presided, and was elected temporary chairman of the new organization.

Of the members appointed on committees at this first meeting at least 17, after seven and a half years have passed, are still active workers or supporters of the Association, and two have been called to higher service.

Before the close of November, a permanent organization was effected, with a board of directors composed of 18 representative women, who elected as officers the following: President, Mrs. W. J. Honeyman; first vice-president, Mrs. L. E. Rockwell; second vice-president, Mrs. James T. Gray; third vice-president, Mrs. C. W. Lawrence; fourth vice-president, Mrs. L. L. McArthur; secretary, Mrs. L. J. Goodrich; treasurer, Miss Mabel Haseltine.

The Association owes much to the assistance, during its earliest days, of Miss Elsie West, one of our National secretaries, who, out of her experience, aided its organization and returned after a short absence to spend two months in helping to establish and regulate the important first steps.

Meanwhile, the Association called Miss Alma F. Hunt, of Nashua, N. H., to the position of general secretary, she serving from March to December, 1901. During this time the membership increased from 429 charter members to nearly 800. Attractive reading, resting, office and lunch-rooms had been secured, remodeled and furnished on the fifth floor of the Mackay building, corner of Fourth and Washington streets. These were opened April 1, 1901, and soon became the gathering place for scores of girls each day.

In July a seashore cottage was loaned the Association by M. J. Kinney, at Gearhart, Oregon, and many young women enjoyed the outing thus provided at moderate cost. The classes, opening in September, 1901, enrolled 120 pupils. In December, 1902, Miss Hunt resigned as general secretary, and was succeeded by Miss Abby McElroy, of Iowa, an Association worker of large experience.

association work, requiring the attention of three busy secretaries. In 1907 employment was found by this department for more than 800 women, and 4200 portions were aided at the depot.

During 1906 the "Sunday at Home" idea introduced into the religious meetings of Sunday afternoon resulted in a much larger attendance of young women each week.

In the fall of 1906 the special enterprise of the association was the joint campaign with the Young Men's Christian Association to raise \$250,000 for the purpose of erecting two fine buildings adapted to the needs of the two organizations.

During 1903 and 1904 the work advanced in educational and religious lines, and in increase of membership. A campaign was conducted among business women to raise a building fund, which resulted in bringing in for this purpose over \$3500.

In January, 1905, a tea-room was opened in Olds, Wortman & King's department store, under the management of a committee, especially for the use of shoppers. The early part of this year also found the board of directors planning largely for the Exposition building, a rustic building was erected on the grounds, and during the Fair it was thronged with people, who came to enjoy the excellent meals provided and served by a large corps of Association workers, who also dispensed other hospitality and made the Y. W. C. A. headquarters a favorite rallying-place for young and old.

In August, 1905, Miss Vance resigned her position of general secretary, and in a few months was succeeded by Miss Constance McCook, who had been state secretary of Oregon and Idaho, and later in charge of the Y. W. C. A. work at the Fair.

In December, 1905, a cafeteria was opened on the fifth floor of Olds, Wortman & King's store, for the use of the employees of the store, under the management of the Y. W. C. A., with a tea-room on the second floor. Both of these lunch-rooms have proved very successful.

At the beginning of 1906 a department of the work that had before been conducted on only a small scale was enlarged by the absorbing of the Exposition Travelers' Aid Association. This association had been organized at the instigation of the Young Women's Christian Association to meet the need of a few months was succeeded by Miss Constance McCook, who had been state secretary of Oregon and Idaho, and later in charge of the Y. W. C. A. work at the Fair.

ness department, Mrs. H. C. Campbell, second vice-president and head of travelers' aid department, Mrs. W. J. Honeyman, third vice-president and head of educational department, Mrs. Helen Ladd Corbett, fourth vice-president and head of religious department, Mrs. Allen Leas, treasurer, Mrs. Frances D. Chamberlain, recording secretary, Mrs. James Failing, corresponding secretary, Dr. Sarah Whiteside.

To the noble women serving on its board of directors and committees during the seven and a half years the association is indebted, not only for wise plans and supervision, but for hard, self-sacrificing work in raising the necessary funds for its support, and aiding in the efforts that make our new building possible.

April 13, 1908. P. S.—By motion of Mrs. Honeyman, a meeting of the Y. W. C. A. Miss McCook was asked to add to this

history a statement which was omitted by the writer because of her modesty. Miss Helena Saxton has served as a secretary in the association since the beginning of its operations, seven years ago this month. She has been a most conscientious, faithful and beloved worker, and to her untiring service has been due much of the strength of the association.

IRVINGTON RESIDENCE.

On account of the owner leaving the city, we have for sale at a very low figure one of the finest homes in Irvington, ground 53x100 feet, on the northwest corner of 2nd and Broadway. The house contains eight rooms and attic, cement basement, furnace, two fireplaces, plate glass windows, and all other modern improvements. It is surrounded by hand-some homes, and is a bargain at the price asked. For price and terms, call upon or write Charles K. Henry & Co., 29 Stark street, Portland, Oregon.

Tomorrow, Monday, will be positively the last day for discount on East Side gas bills. Portland Gas Company.

NOTED SINGER AND SUNDAY SCHOOL WORKER WILL VISIT PORTLAND

Professor E. O. Excell, the noted singer and colporteur of sacred music, and Marion Lawrence will be in Portland Sunday, April 26. Mr. Lawrence is a noted Sunday school worker.

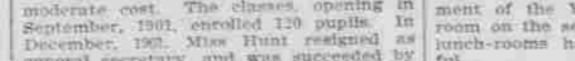
A mass meeting of the Sunday schools of the city is to be held at the White Temple at 3 P. M. April 26. At 7:30 on the evening of the same day Messrs. Excell and Lawrence are to sing and speak at the First Congregational Church.

On the Monday following, at 1:20 P. M., the Multnomah County Sunday School Convention will begin. Both an afternoon and evening session will be held.

The State Sunday School Convention is to be held at Forest Grove, Wednesday night, April 28. Among the speakers who will address those present are Mr. Lawrence and Dr. J. Whitcomb Brougher.



Professor E. O. Excell.



Marion Lawrence.

He Knows. Consult your doctor freely about medical matters. He knows. Trust him. Do as he says. Follow his advice.

Ayer's Sarsaparilla. NON-ALCOHOLIC. Talk with your doctor about Ayer's non-alcoholic Sarsaparilla. Ask him if he prescribes it for pale, delicate children. Ask him if he recommends it when the blood is thin and impure, and when the nerves are weak and unsteady.

Ayer's Sarsaparilla and all other Remedies at Lowest prices in Oregon. Everything cut rate. Lipman-Wolfe's Owl Cut-Rate Drugstore.