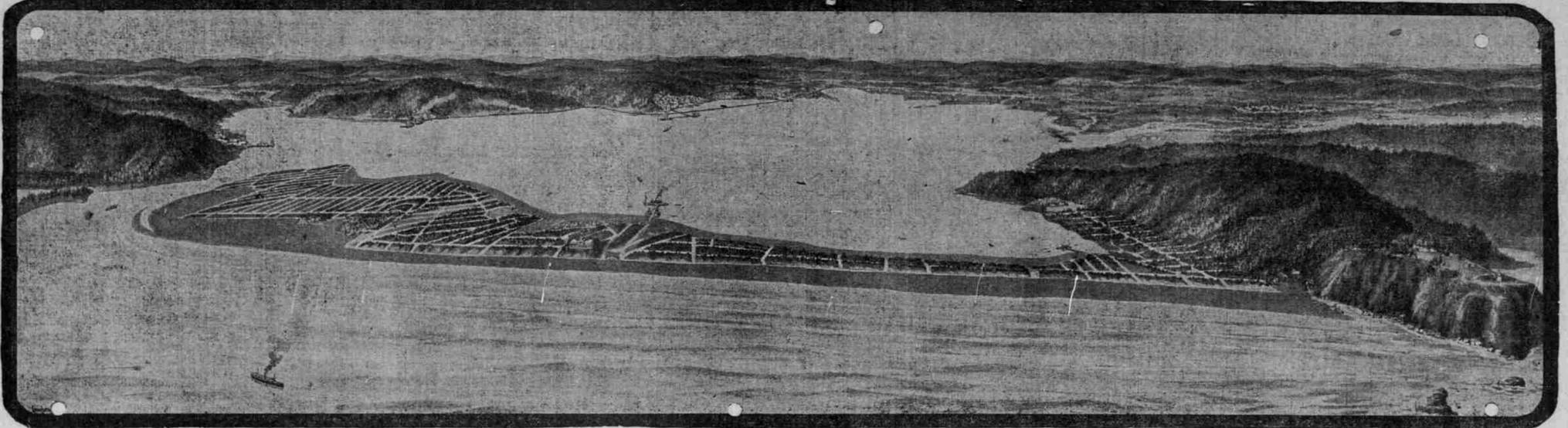


# BAYOCEAN

Seen from the Pacific, rising 40 to 100 feet above the ocean—with the sea on one side and beautiful Tillamook Bay on the other—two perfect beaches, it seems designed by Nature to be exactly what we are making it—**THE GREATEST BEACH RESORT ON THE PACIFIC COAST**



Go where you will up and down the Pacific Coast, you will find no location equal to Bayocean's. What we are doing there completes Nature's work and makes it ready for your pleasure.

## BAYOCEAN'S NATURAL ATTRACTIONS

Four miles of safe, smooth sea beach. Four miles of equally smooth, clean bay beach, ideal for swimming and bathing.

A grove-covered peninsula with so varied a surface that you will find exactly the location you seek. Whether you are automobilist, motorboat enthusiast, yachtsman, fisherman, hunter, mountain climber, swimmer or scenery lover, Bayocean is the Summer home for you.

## SPENDING \$1,000,000 TO MAKE BAYOCEAN PERFECT

All streets paved, cement sidewalks. Pure mountain water and electric lights to every lot. A \$350,000 hotel; the largest plunge bath in the world, 500 by 1000 feet; a four-mile boulevard; a 20-acre amusement park. These are a few of the features we absolutely guarantee to you in your contract. This work is now under way.

## THIS APPLIES TO YOU PERSONALLY

You already know the need of a Beach Resort of the right kind in the Northwest, and you know why land values there will increase tremendously when that resort becomes familiar to every one. The fact that values in Venice, Cal., have increased in a few years from \$750 up to \$2000 and \$9000 per 30-foot lot show how far these values will advance.

Now, knowing what Bayocean is and what it will become, are you going to see the remainder of the lots sold without your securing a single foot for your own pleasure or profit?

This property is selling rapidly. Every day reduces your chance to obtain a lot. Here in our office are complete photographic views, contour maps and everything to show you exactly all you want to know about any part of Bayocean. All we ask is that you hear the FACTS and see the FACTS about Bayocean. Come and see us.

## POTTER-CHAPIN REALTY COMPANY

514 Corbett Building

PORTLAND, OREGON  
Main 7324 A 6291

416 R. A. LONG BLDG. 901 MONADNOCK BLDG.  
Kansas City, Mo. San Francisco, Cal.

## OFFICIALS LOOT PUBLIC FUNDS

Washington Cities and Counties Lose Thousands of Dollars in Past Two Years.

### EXPERT MAKES HIS REPORT

Legislative Committee Gathers Data Revealing Startling Waste of Taxpayers' Money by Careless Officials—Poor Bookkeeping.

SEATTLE, Wash., May 8.—(Special).—Closely following upon the heels of the startling disclosures of the pecuniations of Otis Hamilton, until very recently Adjutant-General of the National Guard of Washington, but who today stands charged with the embezzlement of state and national funds aggregating between \$20,000 and \$50,000, comes the even more astounding declaration that out of 15 per cent of the Washington cities and towns which have been checked up by expert accountants 90 per cent of them have been found short in their accounts.

This embarrassing state of affairs has just been revealed through a report of Cassius M. Williams of this city, employed by the state legislative committee appointed following the most judgment of the last legislature to investigate the public affairs of the various state officials and included in a partial report of Mr. Williams to State Senator Elmy L. Allen, chairman of that committee.

Although 82 per cent of the cities of the class in question never have been checked up by an impartial expert, according to the statistics of the Seattle accountant, and the time covered by the report is two years, the total embezzlements in this state in the towns and cities audited aggregate \$1,724,362.988; also the loss of interest he has figured to total \$12,000, which brings the total loss to the municipalities alone which have been investigated to \$209,712, all directly the result of embezzlements covering a period of only two years.

To the sum stolen from the county funds the expert adds \$22,870 for auditing costs, making a total loss to these divisions of government \$2,514,314. Slammered down, in other words, the people of the State of Washington have been out during the 24 months covered by the report and in the small percentage of the public offices considered to date a sum of money aggregating more than a quarter of a million dollars.

This city, the metropolis of the state,

heads the list as the premier victim of defaulters and officeholding thieves. Following the sudden departure to Honduras two years ago of "Honest John" Hipfinger, former city comptroller, a shortage in municipal funds of approximately \$60,000 was discovered and traced directly to his door. A thorough subsequent expediting of the city's records brought to light a total discrepancy in Seattle's accounts of \$20,000. This auditing of the books cost \$2300 and \$7000 had been lost in interest.

With total embezzlements of \$55,000, Spokane enjoys second place in the category of municipal sufferers. Her auditing bill brings the city's total loss to \$35,518. Next comes Hoquiam, with embezzlements footing up to \$14,500, and an auditing bill and loss of interest amounting to \$1200 more.

The other cities audited and recorded in Mr. Williams' report are, with their losses through this character of fraud: Snohomish, amount embezzled, \$900, cost of auditing, \$200; Anacortes, embezzlements, \$20, cost of auditing, \$750, due to the entangled condition of the records; Ballard, which is now a ward of Greater Seattle, defalcations, \$6000, auditing, \$200 and \$2000 accredited to the loss of interest through incompetent officials. The books of Tacoma and Bellingham, two of the state's cities of the first class, have not been audited.

Chehalis has suffered by embezzlement a loss of \$100. Bremerton's loss through the same means was found to be \$200; Ellensburg's, \$1500. Everett's books show

embezzlements amounting to \$300, with an additional cost of \$1000 for straightening out the records.

In Tacoma the city park board's accounts were found short \$414. Vancouver's records show a shortage of \$173. Walla Walla suffered embezzlements to the extent of only \$667, but the accountant's bill amounted to an additional \$1500. By embezzlements Wenatchee lost \$1000, and it cost \$600 to have the books audited. Aberdeen, Georgetown, Kent, Kennewick and South Bend show no embezzlements, but their records were audited and straightened out in each instance at a considerable cost to the towns.

Taking up the counties of the state, those of Franklin, Pacific, Wahkiakum, Skagit, Lewis, Walla Walla and Benton only are treated by Mr. Williams in his report.

Franklin was robbed of a total of \$4144, and had to pay an additional \$2200 to have its books audited and put in intelligible working order. During the two years Pacific County suffered embezzlements amounting to \$5000, with an item of \$3000 tacked on as expert accountant hire. Wahkiakum County was found to be shy \$2000. Island is given credit with a shortage of \$100.

Skagit County was found to have been hard hit with embezzlements amounting to \$25,000, and it cost \$10,000 to straighten out the official county records. Cowitz County lost by embezzlement only \$1500; Benton, \$600, with \$300 for expediting the books. Of all the counties in the list given above Walla Walla and Lewis are the only ones whose records read clear.

## HELP TO RECOVER LAND

### RECENT DECISION HELPS LOSERS BY DELINQUENCY.

Supreme Court Gives Recourse to Persons Losing Land on Which Description Is Insufficient.

The Supreme Court of Oregon recently rendered a decision which is of very far-reaching importance with regard to sale of land for taxes. Richard Martin, Jr., was the owner of a quarter section of timber land in Columbia County. Through some oversight he failed to pay the taxes for the year 1902 and some subsequent years and the result was that the County of Columbia purchased the property at the tax sales. Later the county sold it under the law of 1901 to J. G. Watts, Martin White and others, who then asked of Mr. Martin a large bonus in addition to the amount of taxes and costs which they had paid to Columbia County. The result was that Mr. Martin employed S. H. Gruber as his attorney to bring a suit against Watts, White and others who purchased the property from Columbia County, to remove the cloud

which was cast on his title to the property by the Sheriff's deed, which the purchasers at the tax sale had acquired and placed on record.

In the Circuit Court Judge Thomas A. McBride decided in favor of Mr. Martin, whereupon the defendants appealed the case to the Supreme Court, and in the decision of the Supreme Court recently rendered, the Court says:

"The description of the property was

insufficient to identify it. It falls to give the township and range in which the land is situated. This might have been rendered definite if described by the assessment to be situated in Columbia County—there being but one township 4, range 4 in that county—but that is not stated. There are in Oregon four townships numbered 4 in range 4, and the description is insufficient to identify the property involved here."

In view of the fact that the descriptions of property made by assessors throughout the state have very largely been made in the same manner as in Columbia County, and of the further fact that there have been possibly thousands of such tax sales made, and the purchasers at such tax sales, or their successors in interest claim to own land so acquired, the decision of the Supreme Court finally settling the matter is of great importance.

# ELMHURST

### Do You Know---

That a 460 acre tract 5 blocks from ELMHURST was sold at the rate of \$700 a lot for the bare ground with no improvements?

### Do You Know---

That ELMHURST is higher than any point in that tract?

### Do You Know---

That full-sized, slightly lots can be bought in ELMHURST for \$540--on easy terms if you wish?

### Do You Know---

That the price in ELMHURST includes graded streets, Bull Run water, cement walks and curbs, parking strip and elm trees?

### Do You Know---

That ELMHURST is right in the finest part of the largest restricted residence district in Portland?

### Do You Know---

That ELMHURST is only 22 minutes from down town by street car?

### Do You Know---

That you will have to hurry, because ELMHURST is nearly gone, and no other tract with its situation and advantages will ever again be put onto the market at as low a price?

### Do You Know---

That we will show you ELMHURST by automobile from our office?

# American Trust Co.

200-204 CHAMBER OF COMMERCE BLDG., Phones: Main 3143 and A 1312

**SPECIAL EXCURSION TO METZGER STATION, Wednesday, May 12, at reduced rates. 25c round trip. Excursion trains leave Front and Jefferson streets at 9:30 A. M. and 1:30 P. M.**

The public is cordially invited at all times to visit our NATURAL PARK, situated close to Metzger Station.

## WHEN THESE ACRES ARE SOLD

Where can you duplicate them for twice the money? Think it over. It may prove a very profitable thought for you, provided you decide to buy.

## METZGER ACRE TRACTS

Sell without the slightest urging on the part of the agent if you once make a trip to the tract. Then the richness of the soil, the beauty of the surrounding country and the tract itself and its closeness to the city, only 29 minutes, will appeal to your good judgment.

### You Can Raise Everything

to perfection on this land. All kinds of vegetables, fruits, berries or walnuts. You can secure land cleared, partly cleared or covered with timber. A most desirable location for a homesite, which can be made to yield a handsome revenue if you so desire.

### \$250 Per Acre and Up

TERMS—10 per cent cash and 3 per cent of the purchase price per month.  
INTEREST—6 per cent per annum on deferred payments.  
ON CASH PAYMENTS a discount will be allowed.  
On the Salem Electric line. Get off at Metzger Station and our agents will take pleasure in showing you around.

For particulars and descriptive plat call at our Portland office, 226-228 Front street, or at Metzger Station. All cars stop at Metzger's.

## Herman Metzger, Owner

Office Phones, Main 474, A 1374. Phone at Station, M. 6409.