HIGHER THIS YEAR

Basis Set on Which to Assess Public Service Companies and County Proportions.

TILLAMOOK FIGURE IS HIGH

Increased Proportion, Due to Inactivity of Realty Market, Does Not Imply That Payments Will Be Any Heavier.

SALEM, Or., Nov. 21.—(Special.)— Because of a comparatively quiet real estate market the greater part of the year, the State Tax Commission today fixed ratios somewhat higher than last year for virtually all counties. The higher ratios, however, do not necessarily mean higher taxes, but mean that the valuations for taxable purposes are pagarat the actual values than poses are nearer the actual values than last year, when property values were

The ratios are for the use of the County Assessors in determining the taxes of public service corporations and for the purpose of arriving at each county's proportion of taxes for use of the state. Under the law the Commission finds the actual value of pub-lic service corporation property and fixes a valuation for taxable purposes in the same ratio of actual value as the County Assessors fix for the assessment of other property for taxation. The property of public service corporations is the only property actually valued by the Commission and the ratios are fixed for the benefit of County Assessors in levying the

Multnomah's Figure 63 Per Cent. In Multnomah County, where there is a large part of the public service corporation property, the ratio is in-creased from 60 to 62 per cent, but in 1912 it was 65 per cent. The biggest increase was made in Tillamook County, where it was advanced from 60 to 88 per cent. An increase of from 52 to 62 was made in Grant, from 80 to 86 in Curry and from 66 to 74 in Riamath.

The ratios are used as a basis for equalization between the counties in approximation of the state taxes, the special state of the second apportioning the state taxes, the apportionment and levy of state taxes, the ap-portionment and levy of state taxes to be made in December, and the collec-tions to start early in the Spring. The State Tax Commission, which is composed of Governor West, Secretary

of State Olcott, State Treasurer Kay and Tax Commissioners Galloway and Eaton, has been gathering information and conducting hearings for more than a month in arriving at the ratios. Virtually all public service corporations had representatives before the Commission asking for reductions of tentative ratios fixed by the Commission.

Comparison Is Made, A comparison of ratios for this and last year is as follows:

| County | 19 as follows: | County | 1914 1913 | Collection | 1914 1914 | Collection | 1914 1913 | Collection | 1914 1914 | rant larner lood River...

General Manager of Defunct Firm

Leaves Last Word to Wife.

NEW YORK, Nov. 21.—William E. Bostleman, general manager of the commission prokerage firm of Frederick Frobst & Co., met death today in a full of five stories from the firm's offices in a downtown skyscraper. At the time of Mr. Bostleman's death accountants investigating the firm's affairs because of its suspension last week were at work in an adjoining room to that from which he fell. They were going over his books.

Army headquarters from Bethencourt another exhibit says, that on September 2 form younded and room to have a free mountaints with an adjoining room to that the "war hospital for the second army corps in Peronne was robbed by French of all equipment and the staff taken away. Hundreds of wounded are with-

On Bostleman's desk the Coroner found an envelope addressed to Mrs. Bostleman. The envelope contained \$12 in currency and this note: "Goodbye, sweetheart. Kiss the bables and father. I could not help it."

The firm by which Bostleman was employed falled last week for approx-

"MATH" TEACHERS ELECT Youth Wanted at Roseburg Taken.

imately \$1,000,000.

Omar Bittner, of Jeferson, Named President by Organization.

Omar Bittner, of the Jefferson High School, was elected president and Miss Gertrude Holmes secretary of the or-ganization meeting of the mathematics teachers of the city yesterday at the Courthouse. A large number of high school and grade teachers were present. The members of the organization hope to secure better co-operation be-tween the mathematics department and to stimulate an increased interest in he manual training teachers of the will organize one week from next

WALLOWA JUDGE RESIGNS Residents of County Want Clerk Appointed to Vacancy.

SALEM, Or., Nov. 21 .- (Special.)-County Judge French, of Wallowa County today tendered his resignation to Governor West. The Governor also received a peti-

tion signed by numerous residents of the county, asking that the County Clerk be appointed County Judge. He

said he would not make the appoint-ment until the State Accountant De-partment had completed the examina-tion of Judge French's accounts.

SOUND FIRM LOW BIDDER Portland Man Second Lowest Man for Medford Contract.

OREGONIAN NEWS BUREAU, Wash-OREGONIAN NEWS BUREAU, Washington, Nov. 21.—The Sound Construction Company, of Seattle, was low bidder today on a contract for the erection of a public building at Medford, its proposals on various materials ranging from \$95.381 to \$97,007.

John Almeter, of Portland, submitted a flat bid of \$99.847 on all three types of construction and was the second lowest bidder.

Napavine Rebekahs Entertain. CENTRALIA, Wash., Nov. 21.—(Special.)—The Centralia Rebekah degree





What About Your Clothes?

Be prepared for the Winter's gaieties. Let us tailor your clothes with just that "difference" so sought after by the smart world, yet found only where design and craftsmanship have become an art.

Suit or Overcoat \$25 and Up

WILLIAM JERREMS' SONS. Tailors for Young Men. 108 Third St. F. F. Boody, Mgr.

team and several members of the local lodge went to Napavine Thursday night to initiate candidates into the Napa-vine lodge. After the initiation ceremonies a supper was served by the Napavine lodge. About 40 made the trip from Centralia.

GERMANSACCUSEFRENCH

MALTREATMENT OF WOUNDED IS CHARGED BY AMBASSADOR.

Details Presented in Form of Affidavits-Attacks Said to Have Been Made on Field Hospitals.

WASHINGTON, Nov. 21 .- Count Von Bernstorff, the German Ambassador, filed a note with the State Department today complaining of violations of the Geneva Red Cross convention of July 6, 1906, of which French troops are alleged to have been guilty. The Ambassador accompanied the note with a long report from the German Foreign Office , making detailed

charges.
The charges declare that German The charges declare that declare wounded were treated roughly and brutally, sometimes robbed and in some cases mutilated and murdered. The complaint also declares French troops

complaint also declares French troops attacked German field hospitals and robbed them of their personal effects and equipment.

Among the documents in the German Ambassador's report is a sworn statement by Franz Mevissen, before a military court at Mersch, that on the night of September 7, near Arions, he saw from his hiding place in a pile of straw "how the French stabbed to of straw "how the French stabbed to death with their lances German mounted scouts who were wounded but still allve."

Peter Haenzler, of the Guard Reserve Brigade, testified that near Rehainvilles "the French kicked with their feet the men of our squad who had remained lying on the field and when they gave signs of life by screaming or groaning I heard shots."

SKYSCRAPER FALL FATAL

Jasephine ... 74 70 Washington... 54 55 I heard shots."

Another under oath said that he heard a Frenchman ask a German soldier where he was wounded, and when the latter replied, "in the foot" and pointed to the spot, the French-Brench man shot him through the head.

Commander Schuster of the Seventy-sixth Intantry Regiment reported to army headquarters from Bethencourt,

away. Hundreds of wounded are with-

YOUR CASH WILL BUY MORE

Piano quality now than hereafter— \$325 pianos now \$215—\$650 player pi-anos \$385. Graves Music Co., 161 Fourth st.—Adv.

ROSEBURG, Or., Nov. 21 .- (Special.) Russell Carpenter, wented here on charges of larceny, has been arrested at Exeter, Cal., according to word received by Sheriff Quine today, Carpenter is 18 years old, and was paroled from the State Training School He will be returned to Oregon.

NEWBERG MAN, POPULAR AS POSTMASTER, IS ELECTED COUNTY CLERK.



Charles B. Wilson.

NEWBERG, Or., Nov. 21. —
(Special.)—The County Clerkelect, Charles S. Wilson, came to
Newberg from Fairmount, Ind.,
in 1889 and has lived here since.
He was appointed postmaster by
President Taft, and his popularity in that office was an important factor in making him victorious in the recent election Mr. portant factor in making him vic-torious in the recent election. Mr. Wilson was married in 1897 to Miss Myrtle Gardner, of New-berg, a sister of Mrs. C. J. Hods-kins, wife of the present County Treasurer. Mr. Wilson is secre-tary of the Newberg Commercial Club.

J. G. Mack & Co. Fifth and Stark

This Sale Is Most Advantageous for the Purchase of Gift Furniture -A Delayed Shipment of Such Has Just Arrived

It includes such ideal gift pieces as Nest of Tables, Book Blocks, Wall Tables, Tilt Tables, Gate-leg Tables, Stools, Piano Benches, Serving Tables, Fancy Stands, Writing Desks, Etc., in most instances of mahogany. We will gladly put Christmas selections aside until such time as desired for delivery.

Continuing to Specialize in Interior Decoration and Drapery and Upholstery Work And giving the same expert service as has always characterized all special work entrusted to us, no matter how large or small, or simple or elaborate it might be. Furthermore, our Closing-Out Sale prices on such work enable you to effect a saving worthy of consideration.

is the governing factor of this CLOSING OUT SALE

Its scope is the limit of your opportunity. From now until January first, the date upon which we have agreed to vacate this building and turn same over to the lessees, you will have the advantage of selecting from this extensive gathering of

Fine Furniture, Floor Coverings, Drapery, Upholstery and Decorative Fabrics at Prices Never Before Known for Furniture, Etc., of Like Quality

Remember-less than six weeks in which to participate in this sale. Take time by the forelock and choose now. as displays offer wider range for selection than later on.

Here and There Throughout the Displays: This List Is but Briefly Representative of What This Great Sale Tenders You

\$28.50 Solid Cuban Mahogany Co-lonial Sewing Table, from the shops of Cowan of Chicago \$15.50 \$40.00 Solid Cuban Mahogany Martha Washington Sewing Table, made by Cowan, now \$18.50 \$29.00 Mahogany Sewing Table, with drop sides, Colonial design,

now\$17.75 \$105.00 Scroll Colonial Library Table, of solid Cuban mahogany, made by Cowan, now....\$65.00 \$100.00 Solid Cuban Mahogany Library Table, Colonial, made by

Cowan, now\$58.00 \$58.00 Scroll Colonial Library Table, in mahogany, now \$32.50 \$39.00 Mahogany Library Table, Colonial, double pedestal base, now\$22.50

\$85.00 Overstuffed Davenport, hair and moss filled, made in our own shops, now\$54.00 \$138.00 Overstuffed and Tufted Davenport, hair and moss filled, now\$86.00 \$72.50 Large Overstuffed Easy

Arm Chair, hair and moss filled,

now\$49.00 \$150.00 English Pillow Daven-port, with down-filled cushions, hair-filled back and arms, \$95.00 \$108.00 Easy Arm Chair, covered in genuine Morocco leather, \$70 \$9.00 Solid Mahogany Serving Tray, with tapestry backs, under

\$35.00 Solid Mahogany Arm Rocker, with leather upholstered seat and back, now \$19.50 \$33.00 Solid Mahogany Arm Chair, Sheraton design, with caned seat and back, now \$19.50 Arm Rocker to match, same price \$42.00 Upholstered Arm Chair, solid mahogany frame, at \$26.50 \$11.00 Cowan-made Muffin Stand of solid Cuban mahogany, \$4.75 \$15.00 Cowan-made Smokers' Stand, of solid Cuban mahogany, complete, now\$7.50 \$65.00 Cowan - made Colonial Spinet Desk, of solid Cuban mahogany, now\$39.50 \$40.00 Overstuffed Easy Arm Rocker, now \$28.50 \$57.50 Easy Arm Chair, covered in Cordovan leather, now \$37.00 \$70.00 Fine Large Scroll Colonial Writing Desk, mahogany, \$44.00 \$37.50 Mahogany Desk, scroll Colonial design, now ...\$21.50 \$40.00 Solid Mahogany Nest of Tables, four tables, now \$24.00 \$1150 Fine Solid Mahogany Bedroom Suite, an authentic Adam reproduction, made by Cowan, of Chicago, consisting of twin beds, dresser, chiffonier, dressing table, cheval, room table, bedroom rocker and chair, now offered at

the remarkably low price, \$525

\$52.50 Chiffonier, in ivory enamel

finish, now\$29.00

\$119.00 Fine Ivory Enameled Dresser, a large piece, Adam design, now\$65.00 \$31.50 Poster Beds in ivory enamel finish, three-quarter or twin size, now, each\$17.50 \$80.00 Large Scroll Colonial Chiffonier, in mahogany, now \$49.00 \$52.00 Dressing Table to match, now\$36.00 \$69.00 Large Colonial Dresser, in

mahogany, now \$39.00 \$66.00 Pedestal Dining Table, in quarter-sawed oak, fumed or golden finish, 8-foot extension and 54-inch top, now\$39.50 \$48.50 Large Princess Dresser, scroll Colonial design, in quartersawed golden oak, now. \$29.00 \$41.50 Mahogany Dresser, cane paneled, now\$27.50 \$40.00 Chiffonier to match \$27.00 \$30.00 Dressing Table to match,

now\$21.50 \$115.00 Large Mahogany Pedestal Dining Table, 8-foot extension and 54-inch top, now \$65.00 \$75.00 Mahogany Dining Table, pedestal base, Colonial design, 8-foot extension, 48-in. top, \$47.00 \$46.00 Pedestal Dining Table, in fumed or golden oak, quarter-sawed stock; 8-foot extension and 48-inch top, now\$29.50 \$80.00 Pedestal Dining Table, in fumed oak, 8-foot extension and 60-inch top, now\$57.50

\$78.00 Cowan - made Colonial Poster Bed, full size, of solid Cuban mahogany, now\$55.00 The three-quarter or twin size, regular price \$72.50, now \$49.00

FOR QUICK CLOSING OUT OF ROLL ENDS OF WILTON AND WILTON VELVET CARPETS, IN PLAIN COLORS - THÉSE PRICES:

95c Yard for \$1.50-yard grade . Velvet Carpet, 171/2 yards. 95c Yard for \$1.50-yard grade Velvet Carpet, 24 yards.

95c-Yard for Velvet Carpet of the \$1.50-yard grade, 18 yards. \$1.25 Yard for plain Wilton Ca pet of the \$1.80-yard grade, 32

\$1.35 Yard for plain Cobelin Carpet, regular price \$2.00 yard, 22 yards.

\$1.35 Yard for Wilton Velo Carpet of the \$2.00-yard grade, 13 yards.

\$1.35 Yard for Oxford Wilton Carpet, regular price \$2.50 yard, 61/2 yards.

\$35.00 and \$37.00 Scotch Art Rugs in the 9x12-foot size, six only, in choice colorings and designs, now\$23.75 \$1.55 Yard for Plush Carpeting, regular price \$2.75 yard, 20 yds. Imported Green Cocoa Matting of finest quality, for runners, etc.,

to close out at, square yard, 75c

Fifth and Stark J. G. Mack & Co.

Project Nearly Completed.

TOWNSPEOPLE GIVE HELP

Itals Expected That 40,000 Acres Will Be Irrigated Within Four Years-Reservoir Will Hold 75,000-Acre Feet of Water.

about four miles above the O'Neill Hot Springs, were hung in place Monday and the closing work of the concrete structure was commenced immediately. In order to hasten the enterprise and to inspire confidence of proposed Eastern investors, the people of Vale subscribed \$20,000 in September and followed it with \$1500 more in order to complete the diversion dam this Fall.

With the continuation of this irrigation enterprise there will be room for 1600 families within the next four years on 40,000 acres of land, adding many millions to the valuation of property in Malheur County.

The ditch is completed 20 miles and will have water for as many settlers as will be able to use it in 1915. The diversion dam will retain 10,000 acresfeet. The main dam will be constructed about one mile above Westfall, on Bully creek, and will hold 75,000 acresfeet of water. The outlet tunnel on this dam has been run through the lava cliff about 450 feet and will be cemented in the near future.

The new dam will be 150 feet high

cliff about 450 feet and will be cemented in the near future.

The new dam will be 150 feet high and about 700 feet long. It will be of earth construction with a concrete core. There has been projected also, in connection with this enterprise, a 25-mile ditch into the north fork of the Malheur, which would enable flood waters to be conveyed into the reservoir.

The main line of the ditch from the diversion dam will cross the divide SILVER LAKE

The main line of the ditch from the divide from Bully Creek into Willow River about 26 miles from the dam, the ditch dividing at this point into laterals supplying the benches along Bully Creek and Willow River.

On the Willow River side the Vale-Oregon system will mest the system of the Willow River Land & Irrigation advance of the rest of Oregon in swing-

be backed with stone from the lava

\$138,252.64 TAXES UNPAID Douglas County Treasurer Reports on Amount Delinquent for 1913.

ROSEBURG, Or., Nov. 21 .- (Special.) -Delinquent taxes of Douglas County for 1913 amounted to \$138,252.64, ac VALE, Or., Nov. 21.—(Special.)—The cording to a report filed with the County Court by Treasurer Sawyers, three big gates at the diversion dam of the Vale-Oregon Irrigation Company.

about four miles above the O'Neill Hot Springs, were hung in place Monday and the closing work of the concrete Neither of these company.

issi and crossed the plains to Oregon in 1844 with her parents. Her marriage occurred near Cariton, Yamhill County.

Mrs. Stillwell leaves 88 descendants—
zeven children, 34 grandchildren, 44 great-grandchildren and three great-

SILVER LAKE DRY EARLY

ELMA, Wash, Nov. 21 .- (Special.)-A franchise for either natural or manfactured gas service for the City of Elma has been granted by the City Council to L. H. Burnett and his asso-ciates, of Aberdeen. The company must begin the erection of a plant within one year and be in a position to deliver gas to customers within two years in order to retain the franchise.

Woodland High School Grows.

AND FEEL FINE

'Pape's Cold Compound" opens clogged nose and head and ends grippe.

A dose taken every two hours until three doses are taken will end grippe misery and break up a severe cold either in the head, chest, body or

It promptly opens clogged-up nostrils and air passages in the head, stops nasty discharge or nos running, re-lieves sick headache, dullness, fever-ishness, sore throat, sneezing, soreness and stiffness.

Company and together the two systems eventually will irrigate 50,000 acres of fruit land.

Mr. Brogan and Mr. Jamieson have 5000 acres of orchards set. Mr. Brogan shipped several carloads of fine peaches and pears the past's eason, and will have 500 acres of bearing apples in 1915. The Jamieson orchards will commence bearing commercially in 1916.

The Vale-Oregon diversion dam is \$9 feet from the creek bed to the outlet into the ditch. The canyon at this point is only 61 feet wide, with precipitous sides. The construction of the dam is concrete, reinforced with 12 and 16-pound railroad iron. It will be backed with stone from the lava

Elma Grants Gas Franchise.

Ing into the dry ranks. A. N. McCall, year. The pupils are from Woodland tained an envisible reputation, which is and vicinity, but there are quite a number from various points in Clarke Country, as the Woodland school has at
Silver Lake City Council that he will have 500 acres of bearing apples in 1915. The Jamieson orchards will commence bearing commercially in 1916.

No other has made application for a license and it is not expected that sny-one will apply. Closing of the Silver Lake saloon will cut the city's annual revenue by \$700.

High license and a dry Council are Mr. McCall's reasons for going out of the dam is concrete, reinforced with 12 and 16-pound railroad from it will be backed with stone from the lava



Last longer Give more heat Will not burn out grates Are clean and odorless Greatly reduce the fuel bills Do not smudge or ruin rugs or carpets

house unhealthy Have no screenings, dirt or elinkers Give more heat per pound than

Have no smell to make the

any other fuel To get the best results from Briquets open all drafts until fire is well started, then regulate as desired, remembering

only a minimum of draft. Do not poke the fire. Two-Ton Lots or More, \$9 Per Ton

that Briquets are freer burning

than lump coal and require

Portland Should Be Especially Grateful This THANKSGIVING.

They are absolutely the best, cheapest, cleanest, healthiest and altogether most satisfactory fuel on the market.

TAKE HOME A FREE SAMPLE and be convinced—then do your neighbors a kindness by telling

them of its merits.

Pacific Coast Coal Co.

249 Washington St., Bet. Second and Third Phones Main 229, A 2293