

HOW TO AVOID TAX PENALTY EXPLAINED

Half Held Due by March 31 and Rest Between May 22 and September 30.

MR. LEWIS GIVES ADVICE

County Treasurer Issues Statement Outlining Commission's Ruling and Legal Interpretations of Law's Provisions.

The second payment of taxes may be made between the dates of May 22 and September 30 without penalty or interest, if the first payment is made before March 31, and given to a statement issued yesterday by County Treasurer Lewis.

The statement was issued to the taxpayers of Multnomah County, and is based on opinions from Attorney-General Brown, District Attorney Evans and the State Tax Commission.

Mr. Lewis' advice to the taxpayers is as follows: "The Twenty-eighth Legislative Assembly has passed an act relative to penalties affecting the second half of taxes to be collected on the 1914 tax roll.

Section 3 is quoted.

"Section 3 of this act reads as follows: "Section 2. If one-half of the taxes on any property for the year 1914 shall have been paid before the first day of April 1915, the second half of such taxes may be paid at any time before the first day of October, 1915, without any penalty or interest of any kind or amount.

This act has been signed by the Governor and will become a law May 22, 1915. The State Tax Commission has construed the act to apply as follows:

Taxpayers who pay one-half of the taxes charged against their property before April 1, 1915, may pay the second half any time from May 22 to September 30, 1915, inclusive, without penalty or interest on said second half. Where one-half is paid before April 1, 1915, the second half will not become delinquent until October 1, 1915.

Penalty is provided. Taxpayers who do not pay at least one-half of the taxes charged against their property before April 1, 1915, will be subject to a penalty of one fraction thereof on the entire amount unpaid, until September 30, 1915. Where one-half is not paid before April 1, 1915, the amount unpaid will be considered delinquent on September 1, 1915.

By the enactment of this act, the State Tax Commission has interpreted the provisions of the new law as interpreted by the State Tax Commission, therefore we offer the following advice and information as to the rules which will govern our actions in the collection of the 1914 taxes:

Taxes may be paid in full or in two equal installments subject to the following conditions: If any tax is paid in two installments, the first half must be paid on or before March 31, 1915. If the first half is paid in time, the second half may be paid without penalty after May 22, 1915, and before October 1, 1915. If the second half is not paid during this period, it will become delinquent on October 1, 1915, and subject to a penalty of 10 per cent and interest at the rate of 12 per annum until paid.

If the first half of any tax is not paid on or before March 31, 1915, then the whole of the tax will be due and subject to a penalty of 1 per cent, until April 1, 1915, on September 1 all taxes of which one-half has not been paid prior to April 1, 1915, will be subject to a penalty of 10 per cent and interest at the rate of 12 per cent per annum until paid in full.

If the first half of any tax is paid in time (before April 1, 1915), it will be necessary for the taxpayer to file with the collector of the second half until after May 22, 1915, to avoid a penalty on that half, as the penalty will be in effect until May 22, 1915, requires the taxpayer to collect a penalty of 1 per cent on all taxes paid after March 31, 1915.

ARLETA JOINS CAMPAIGN

School to Design Gardens to Aid "City Beautiful" Programme.

The school garden work of Arleta School is progressing rapidly. At a recent meeting of the Parent-Teacher Association it was decided to supplement the community garden plan with the "Home Beautiful" plan.

Both parents and pupils endorse the proposal, as the present takes up too much of the teachers' time, and is too remunerative to the pupils, as school closes before many things are marketable.

The home gardens will be more carefully supervised than ever before, a large committee of teachers and parents having been appointed with this in view. Each member of the committee will have a dozen gardens under her supervision and these will be inspected weekly to help and encourage the pupils.

Already 500 pupils have signified their intention of having a home garden and are waiting for good weather to commence their labors. They will raise both flowers and vegetables, 1000 grapevines and Loganberry bushes have been ordered for distribution among the children. Talks on the care of a garden are being made to the pupils with the hope that the plan will result in more beautiful gardens and lawns in the community.

75 SALOONS TO GO JULY 1

Mr. Bigelow Estimates Number in Preparing Financial Statements.

That Portland will lose at least 75 of its saloons is the opinion of City Commissioner Bigelow, who has compiled a statement showing estimates of receipts for the last half of this year. The dropping out of 75 saloons will mean the loss of \$20,000 in license revenue for the last half of the year.

The Council is beginning to fear that when the budget of expenses for the year were arranged last Fall too much was cut. It is thought that improvements of various kinds as proposed will have to be curtailed.

Commissioner Bigelow is having a complete statement prepared showing the financial status of the city.

Jitney Men to Discuss Protest.

A meeting of the members of the Auto Transit Welfare Society, composed principally of jitney bus drivers, will be held Monday night at 8 o'clock in the auditorium in the Journal building. A plan of action to enter a protest against the proposed ordinance to regulate jitneys, which is being considered by the City Council, will be discussed.

NOTED PIANIST COMES IN RECITAL TOMORROW

Rudolph Ganz Is Ready With Big Programme at Heilig for Welcome From Portland Folk—New Swiss Composer is Introduced.



RUDOLPH GANZ, WHO COMES TO HEILIG IN RECITAL TOMORROW.

RUDOLPH GANZ, who has within the past year received the greatest ovation ever given a pianist in Paris and whose previous debut in Berlin was an extraordinary triumph from the most critical audience in the musical world, will be heard in recital at Heilig tomorrow night at the Heilig, under the direction of Steers & Coman. He may be the only great pianist to visit Portland this season, and no doubt he will be given the warm welcome that he would be accorded in Paris, Berlin and other great music centers of the world.

The programme will be appreciated, as it is of remarkable interest, opening with Busoni's wonderful arrangement of the great Bach "Chaconne," which so electrified Europe. Busoni, the "Russian genius" with whom Ganz studied music at the St. Petersburg conservatory, and when he recently gave the world this inspired transcription of Bach's masterpiece and played it himself, Europe went wild over it. The splendid roll of massive octave passages which carry Bach's message to the world thrills and excites every audience to a white heat of passionate enthusiasm. Then comes a passage of soft sighing melody, so faint and tender, yet of such enchanting beauty, that it sounds like

fairly music from some spirit land. The second number contains two sonatas in strong, effective contrast—Haydn's in D major, gay and rollicking as a fresh Spring morning, representing the earlier sonata-form, and following this, the lovely, aerial sonata in B minor, in which Chopin's sensitive, impassioned genius can no more be held in check by sonata traditions than can moonlight by prison walls. Thus we have the old and new, the classic and the romantic, side by side, a comparison of incomparable value to the student and even the most casual music-lover.

Even more expressive of genius and youth is the delicious "Elvea Dance," by Korngold, the 13-year-old boy composer of Vienna, whom Europe is heralding as a coming star of first magnitude. Ganz is recognized as the greatest Liszt player living today. The two closing numbers by that wild, impetuous nature shows the true grandeur of passionate soul.

TALE OF AX IS DOUBTED

HONOR IS PAID WASHINGTON BY IMMANUEL LUTHERAN CHURCH.

Part Swedes Played in Building Up Country is Recounted, With Due Respect to Great Leader.

At the Swedish Immanuel Lutheran Church Tuesday night an entertainment was given in honor of the memory of George Washington. Patriotic music and an address by Charles J. Schnabel were the features.

It is entirely fitting that exercises devoted to the father of his country should be held under the auspices of a Swedish church. In the formative days of this Union, we find John Hanson, the youngest son of Colonel Hanson, who served in the Swedish army under Gustavus Adolphus, and later was the President of the Continental Congress in Congress assembled, and who all times voted against slavery. Had his ideas prevailed, there would have been no Civil War. His statue graces Statuary Hall in the Capitol at Washington.

We find John Morien, son of a Lieutenant in the Swedish army, one of the signers of the Declaration of Independence, whose voice swung Pennsylvania in line for independence. As a further evidence of the influence of the Swedes in the settlement and colonization of this country, it will be remembered that the country along the Delaware was first settled by Swedes, and for years was known as New Sweden.

Washington, in placing an order for books, heads the list with the Life of Charles XII, of Sweden, followed by the Life of Gustavus Adolphus. Many fanciful things have been told about Washington, which are purely myths, and were given birth by an itinerant peddler and bookseller, Weems. Weems was destitute of historical sense, and while not a cold-blooded liar, was a forger of anecdotes, and it is through this source that we get the cherry tree myth, the colt story, and his lecture on the wickedness of fighting, all of which are so silly, foolish and impossible that they do not deserve an instant's consideration.

Washington was a man of many sides, and great from any view. He was what you might term an aristocrat—a man of means, and his life an example of public duty and refinement of the cheap talk on street corners. When his fragility, or as we Germans say, "Scharnbock," given way to lack of patriotism? He was not a charlatan.

Napoleon was unable to rise to Washington's greatness. In that he witnessed the vast structure erected by conquests to his own ambition and pride crumbled to ruins, and in exile and imprisonment he breathed his last, babbling of battle fields and carnage.

Washington, on the other hand, saw the establishment of what he fought for. The spirit of Washington fills the Executive chair. Freedom will not rise to the full measure of his greatness, but they must not fall below his standards of public duty and obligation. His life and character carefully studied, and thoroughly understood by coming generations, will be for them a liberal education for the private life and public station—for citizenship and patriotism.

For love and devotion to union and liberty, with that inspiring past and splendid present, the people of the United States, heirs of over a hundred years, marchously rich in all which adds to the growing greatness of a nation, with abiding trust in the stability and elasticity of their constitution, abundant faith in themselves, hail the coming year with hope and joy.

\$947,000 TO BE PAID OUT

City to Redeem \$672,000 in Various Bonds and \$275,000 in Interest.

At the close of business yesterday, the city had a total of \$1,533,564 on hand in the various standing funds. At the close of business tomorrow afternoon there will be nearly a million dollars less than that. The city will meet bills amounting to \$947,000.

A total of \$872,000 will be paid out for the redemption of bonds of various kinds which have matured. There will be \$76,000 spent in interest on bonds of all kinds and \$200,000 paid out as the city's regular monthly payroll and expenses for supplies and material.

DIAMOND SAXOPHONE QUARTET TO PLAY AT ATKINSON MEMORIAL CHURCH TONIGHT.

Special services will be held this evening at the Atkinson Memorial Congregational Church at East Twenty-ninth and Everett streets. The members of the Royal Arcanum Council will attend in a body. The pastor, Rev. Frank W. Gorman, who is a member of Oregon Council, will give an address on the subject, "What is a Good Man?" Special music will be rendered by the Diamond Saxophone Quartet, composed of George Hayner, W. H. Bequeath, Earl Martin and W. Bicknell. The public also are invited.

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1500 PORTLANDERS MEET STEAMER

Excursion to Flavel to Welcome Great Northern to Be Run March 16.

CLUB COMMITTEES NAMED

Officials of Celebration to Be Picked Up at Astoria and City Makes Arrangements to Show Visitors' Great Time.

Approximately 1500 Portland people will have the privilege of participating in the welcome to the "Great Northern of Astoria," the splendid passenger ship which will dock at Flavel, just below Astoria, about 12:30 P. M. March 16.

The business men and citizens of Portland who hope to hear the big boom of a salute to the new great bound of seas as she slips past Fort Astoria into the mouth of the Columbia River, who want to pat the other fellow on the back and congratulate him on the opening of another line of transportation, who want to witness the "wedding of the rail to the sea," will have to get ready busy with the ticket man. The excursion which is being arranged for is a wide open affair and the first 1500 who purchase tickets will be the 1500 who talk about the great event of the year.

General Rules Prepared. Nine of the club organizations of Portland have appointed committees to participate in making arrangements for the excursion. At a meeting of the general committee it has been determined that the following rules will be in general prevail:

The excursion shall be open to any Portland person and his family who desires to take the trip. Tickets will cost \$1.50 for the round trip, and will allow a stopover for the celebration of St. Patrick's day by the green sea waves if desired.

Tickets are to be placed on sale through the various club organizations and at the general office of the North Bank Railway, Fifth and Stark streets.

Sale Ends March 12. An effort will be made to induce all members of any club which is represented to attend as a club party, and club reservations will be so made that all members of any club shall be seated together. To accomplish this, however, club members must purchase their tickets through their club organizations not later than March 12. At 4 o'clock P. M. of that day the committee selling tickets to each club will report to R. H. Crozier, assistant general passenger agent, the number of seats to be reserved for each organization and turn over cash and unsold tickets.

After March 12 at 4 P. M. tickets can only be obtained at the Fifth and Stark-street office. Reservations will leave here at 8:30 o'clock the morning of March 16, and will return in time for a 6:30 o'clock dinner.

Passengers to Be Welcomed. Passengers aboard the steamer will be welcomed and a luncheon served by the steamship company in the dock building.

After luncheon the city of Astoria will present to the new steamer a handsome ship's clock.

Portlanders will invade the big boat and on the deck of the big steamer will conduct the novel ceremony of the "Wedding of the Rail and Sea."

Transportation Club—B. Weirlein, chairman; J. A. Ormandy, A. C. Martin, Commercial Club—Charles F. Berg, chairman; F. E. Smith, C. D. Brunner, Rotary Club—Marshall N. Dana, chairman; G. H. Douglas, W. C. Garbe, Progressive Business Men's Club—Sol Baum, chairman.

Royal Rosarians—H. W. Fries, A. L. Finley, H. E. Boyce, Dr. Jack Yates, R. H. Crozier.

Chamber of Commerce—W. B. Mackay, L. R. Seelye, Walter C. Smith, East Side Business Men's Club—William Benefield, H. O. Baker, P. Bacon.

Realty Board—H. M. Gilbert, O. W. Taylor, Charles Rindler.

JUDGE SENDS BOY HOME

Stephen Spitulsky, Once Sentenced to Go to Prison, is Paroled.

Stephen Spitulsky, 16 years old, who recently pleaded guilty to attempted burglary, shook hands with Judge Gatens in Juvenile Court yesterday and went home with his mother. He was paroled on condition that he will stay away from his former companions and report regularly to the Juvenile Court.

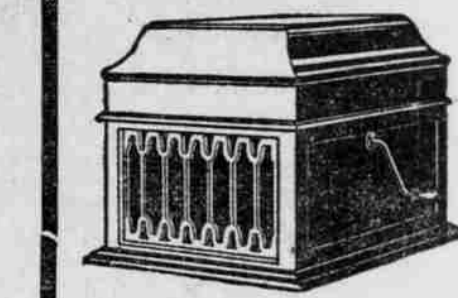
Stephen and two companions pleaded guilty and Stephen was sentenced by Circuit Judge Davis three weeks ago to serve from one to two and a half years in the Penitentiary. Because he was too young to be sent to the Penitentiary and too old to go to the Reform School, there was no place to send him.

The Legislature raised the age limit at the Reform School, and Judge Davis remanded the boy, who was held in the County Jail, to the Juvenile Court.

Women's Union Board to Meet.

The regular monthly board meeting of the Portland Women's Union will be held at 2:30 P. M. tomorrow at 510 Flanders street.

Thomas A. Edison's Splendid Instruments

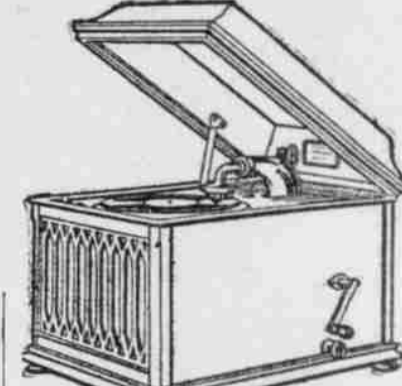


Diamond Amberolas

Edison Diamond Amberola X, illustrated above, the diamond point reproducer, playing the four-minute blue Amberole records \$30

Edison Diamond Amberola VIII, \$45
Edison Diamond Amberola VI, \$60
Edison Diamond Amberola V, \$90
Edison Diamond Amberola IV, \$100

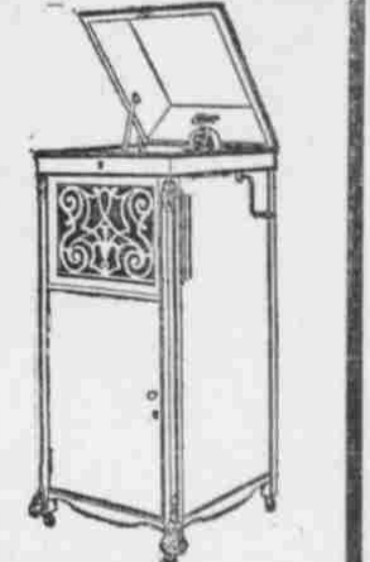
All styles up to \$250, in mahogany, oak or Circassian walnut, on special terms.



MODEL A50, illustrated above in oak or mahogany, with 20 selections of your own \$90

(Terms \$1.50 per week.)
MODEL B60, with 12 selections of your own \$66

(Terms \$1 per week.)
MODEL A150 cabinet machine, with 6 record portofolios \$150



MODEL A250, motor cabinet machine, illustrated above, equipped with automatic stop \$250

Talking Machine

H. E. FRENCH & CHAS. McKINNIS
Eilers Building
Broadway at Alder St.

NEW OFFICIAL IS IN

W. P. Strandborg to Direct Publicity for Car Company.

CORPORATION'S AIM TOLD

President Griffith Says Public Will Be Informed as to Part Being Played in Development of District Served.

With W. P. Strandborg, of the Evening Telegram staff, to direct the work, the Portland Railway, Light & Power Company will re-establish a department of publicity, beginning tomorrow, the purpose of which will be to supply the varied forms of service furnished by that corporation. This announcement was made by President Griffith yesterday.

"The policy of the company will be to conduct a permanent information service," said Mr. Griffith, "an important phase of which will be to keep the public advised of the progress and permanent development of the city and adjoining territory served by the corporation."

"The day has passed when the public service corporation might play its part just part and perform its full duty in assisting the progress and prosperity of its community by holding aloof from it, and it is our deepest purpose to conduct a permanent information service," said Mr. Griffith, "an important phase of which will be to keep the public advised of the progress and permanent development of the city and adjoining territory served by the corporation."

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The appointment hung fire for more than a year and Postmaster Lachner's term expired a month ago.

Government Bureau Finds Jobs.

WALLA WALLA, Wash., Feb. 27.—(Special.)—The government is finding jobs for some Walla Wallans. Postmaster Day says that since the Federal Employment Bureau was opened here work has been found for several

men and one woman, most of them on farms near Walla Walla. A large number of farmers have sought the aid of the bureau to get help.

Prisoner Fires Bedding.

WENATCHEE, Wash., Feb. 27.—(Special.)—William Ferguson, convicted recently of stealing miscellaneous articles from different stores in Wenatchee, set fire to his bed in the county jail Thursday. Ferguson has since been taken to Walla Walla to serve his sentence.

More Bonds to Be Sold.

The City Council, at its meeting Wednesday will pass an ordinance authorizing the issuance and sale of the latter part of March of \$100,000 in long-time 4 1/2 per cent dock bonds. The last bonds of this type sold by the city brought a price above par.

LADS ADMIT PETTY THEFT

Boys Who Planned Retreat in Mountains Steal Robes.

VANCOUVER, Wash., Feb. 27.—(Special.)—Three boys, the eldest only 14, have confessed to Sheriff Biesecker, Elmer Barbeau, chief of police, and H. Wright, probation officer, that they have been guilty of a number of misdemeanors recently. They admit stealing 16 automobile robes; hiring three horses from a livery stable and not returning them for several days; entering two residences and stealing valuables from them. They were planning on going to the mountains and were making a collection of what they thought they needed.

Most of the automobile robes have been claimed by their owners, but others are yet at the Courthouse. They were found cached in a gravel pit on Vancouver Heights.

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MOREA—The wonderful Tenor. Known as "Young Caruso" throughout the East.

MISS PANSY HOOD—The popular Soprano, in the song hits of the day.

THREE NASQUIRIA SISTERS—Singing, Dancing and Musical Entertainers of the highest class.

SIGNOR GIORANNI COLETTE—Singer of note. Operatic and semi-operatic airs.

HELLER'S AUGMENTED ORCHESTRA—One of the finest in the West.

Sunday Table d'Hote Dinner, 6 until 8

Sunday Grand Concert—in lobby—8:30 until 10

FEW INDIANS HAVE NO LAND

Allotments on Coquille Reservation Nearly Complete, Is Report.

CLARKSTON, Wash., Feb. 27.—(Special.)—The work of making allotments to Indians on the diminished Colville reservation is practically complete," stated Superintendent J. M. Johnson, of the reservation, who is in this district.

There are less than a dozen Indian children yet to receive allotments. Many of these only await the opening

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