

CITY PAVING PLANT DEFECTS REPORTED

Tax Body Advises Stricter Administrative Control. OVERHEAD IS OMITTED

Many Expense Items Carried by Private Contractors Should Be Included, Says Report.

More rigid requirements and better control by the city council over the operations of the municipal paving plant are recommended to the tax supervision and conservation commission in its report to the city council.

Overhead Is Omitted.

Such costs including overhead of rent of offices, telephone service, lights, legal expense, taxes on city hall office expense at the city hall and the cost of the city hall during the period when construction work cannot be carried on, is now carried by the general taxpayers of the city.

The tax commission, in its study, found that the paving plant, though bidding on assessment work in competition with private contractors, is now required to meet the obligations of private contractors, in that:

- 1. Its bids are estimates of cost only, no allowance being made for the work of construction at actual cost for direct labor and for materials, plus a flat charge of 12 cents per square yard for indirect labor costs, plus a 10 per cent surcharge for the cost of the plant to provide for return of loans advanced from the general fund with interest thereon at 6 per cent.

Maintenance Reserve Inadequate. The plant lacks a maintenance reserve of one-fifth cent per square yard per year for the cost of the plant.

Owners of Dogs Sued. DALLAS, Ore., Dec. 24.—(Special.)—More than 150 owners of dogs in Polk county have been made defendants in civil suits filed this week by Sheriff Orr, for collection of delinquent state dog tax.

White Slavery Charged. ASTORIA, Ore., Dec. 24.—(Special.)—Ray N. Moore and Mable Myer were held here under \$2000 bond each, to await the action of the federal grand jury at Portland, in connection with the Mann white slave act.

TOO LATE TO CLASSIFY. A LASTING HOLIDAY PRESENT. 1. Climbing Rose (Kaiser).

ONE DEFECT CORRECTED. Many of these deficiencies may be overcome, according to the report, if greater attention to administrative details and more rigid requirements with respect to financial matters are carried out by the city council.

LA GRANDE MASONS ELECT. LA GRANDE, Ore., Dec. 24.—(Special.)—Charles V. Binger has been elected worshipful master of La Grande lodge, No. 41, Masonic, for the year 1922.

CREMATION. PORTLAND CREMATORIUM. \$45. PORTLAND MARBLE WORKS. 266 4th St., Opp. City Hall, NEI BROS.

FLUFF RUGS. Oldest and best equipped factory in the northwest. Make out of your old worn-out carpets and rugs.

PARRISH, WATKINS & CO. Real Estate, Rental, Loan and Fire and Automobile Insurance Agents.

FOR SALE. Apartment building, furnished, 1/2 block, west side, 10 rooms, 10 baths, income \$40.00 per month.

FOR SALE. Two-family modern flat, built 1918, 3 bedrooms, 2 1/2 baths, income \$30.00 per month.

FOR SALE. Fine industrial site, approximately 17 1/2 acres, with 1100 feet of frontage on the Willamette river.

WAKEFIELD, FRIES & CO. Wakefield, Fries & Co., 85 Fourth Street.

WILLIAM MACMASTER. Mortgage Loans. 328 U. S. National Bank Building.

TOO LATE TO CLASSIFY. A DANDY piano, cost new \$875, but a real 98 cent bargain for only \$400 cash or easy time payment.

RATES FOR CLASSIFIED ADVERTISING. In order to reach the more than one million readers, advertising must run in consecutive issues.

NEW TODAY. RANSOM—Dec. 24, at the late residence, 217 Cornell road, Emma Ransom, aged 72 years, beloved mother of Mrs. J. H. Ransom.

MEETING NOTICES. THE ANNUAL GET-TOGETHER MEETING of the T. P. A. and the T. B. A. will be held at the Multnomah hotel, Monday, December 26, at 8:30 P. M.

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Portland Business Bulletin. A directory of business firms, professional men, manufacturers, repair men, etc., classified for ready reference.

ACCOUNTANTS. JULIUS H. BLACK, public accountant, auditing income tax service, Concord bldg., 24 and Stark, Phone Main 7442.

ATTORNEYS. W. P. ADAMS, attorney, moved to 513 Couch bldg., 513 Couch, telephone 477.

KNITTING. We make all kinds of sweaters, wool stockings and pajamas, 300 Larrabee st., near Broadway bridge.

OPTOMETRISTS. Out of the High-Bent District. Save Money on your Glasses.

PAINTERS. PATENTS that protect complete applications prepared by experienced registered engineers.

REGAL CLEANERS TAILORS AND HATTERS. Best alterations, good blue or black new set of buttons, \$4.50, 127 N. 4th st.

DR. B. E. WRIGHT. Third Floor Raleigh Bldg., Cor. 11th and Main, 2119.

DENTISTRY DR. A. W. KEENE. No After Effects. Without Pain. 35 1/2 Washington St.

MOTORS REWOUND and repaired. NICHOLS AUTO ELECTRIC WORKS, Phone 527-27.

JEWELRY MFG. AND REPAIRING. ROSS & CO. WHOLESALE JEWELRY, 219 Multnomah Bldg., 4th and Main.

FLORISTS. OREGON CONSERVATORY (school of Music), 28 Door Bldg., 4th and Main.

RETAIL FLORIST. Largest Retail Florist. Rublin's Flowers, 228 Morrison St., Portland Hotel.

MARTIN & FORBES COMPANY. 354 Washington St., Main 269.

BLAESING GRANITE CO. 25th Year Mfg. Monuments. 124 Atkinson St.

PORTLAND MARBLE WORKS. 266 4th St., Opp. City Hall, NEI BROS.

OREGON HUMANE SOCIETY. Investigates all cases of alleged cruelty to animals.

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NEW TODAY. ALBINA Industrial Sites. Right in the Heart of the City, on Larrabee Street.

On Tuesday and Thursday Next at 10 A. M. Furniture, Rugs, Etc.

GREETINGS. To Our Many Patrons and Friends We Wish You All A Merry Christmas.

We Buy Household Goods for Cash. Phone Main 3332.

W. C. BAKER and W. H. DEAN, Auctioneers.

Pythian Building, Yamhill and West Park Streets (Formerly Masonic Temple Building).

MERRY CHRISTMAS TO YOU. In the New Year to buy or sell your good home or homesite.

AT WILSON'S AUCTION HOUSE. 100-171 Second Street, Near Morrison.

STORE CLOSED MONDAY MERRY CHRISTMAS TO ONE AND ALL ON WEDNESDAY NEXT AT 10 A. M.

WE SHALL SHOW THE CONTENTS OF OUR SALESROOMS FOR CONVENIENCE OF SALE.

PRIVATE SALE DEPARTMENT. PREVIOUS TO INVENTORY. TERMS if desired.

UPPER MORRISON STREET \$6500. A KEY PRICE DIMENSION 2600 IN LINE OF DEVELOPMENT.

UPPER MORRISON STREET \$6500. \$4000 CASH WILL HANDLE. FRED W. GERMAN CO.

REDIMADE. "Built to Endure".

SOME GOOD APARTMENT BUYS. 43x104, with two two-room, one three-room and one four-room REMOVABLE tubs, two toilets, sep.

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DAILY CITY STATISTICS. Vancouver Marriage Licenses. OCHS-JACOBSON—Steve J. Ochs, 19, of Sherwood, Or., and Bertha Jacobson, 21, of Sherwood, Or.

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