

OREGON'S TAX LOSS \$385,000 A YEAR

(Continued from Page One.)

Umatilla county possesses only one twenty-third of the state's population...

The only defect which I have discovered in the Massachusetts law consists in its restricted application...

The savings bank tax in Massachusetts was \$1,521,234 in 1904...

Many states suffer great loss by escape of notes and accounts, which is inevitable where exemptions are allowed...

The borrower and the lender constitute a class. "A" borrows \$1,000 of "B" with which he builds a house worth \$1,500...

Life Insurance. Life insurance has come to be a field of great investment in America...

This can be done by two acts, (1) by the creation of a temporary tax commission, clothed with power to examine books...

The state sustains considerable loss by failure to tax express companies. If they pay any tax at all it is paid in Multnomah county...

Ohio now values express company property for assessment purposes by a unit rule in the valuation of all property...

Indiana applies what is known as the unit rule in the valuation of all property. This method was first adopted in 1891...

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THE MUSIC-HUNGRY WEST How Every Demand is Adequately Met by the Big Portland Concern.

A Force of 25 Employees in Portland Alone - As Many More in Other Places - Spokane, Boise, and Trainside - 24 Carlsons Received Here by Means of the Electric, and Fully That Many More to Come Before December 15.

No adequate conception of the musical development of the West and the musical requirements incident thereto can be had without looking "behind the scenes," as it were, of Ellers Piano House.

A force of no less than 25 employees is necessary at the present time to look after the Portland business, 21 of which are employed at the Park and Washington-street establishment...

In addition to these, a small army of traveling men and representatives covers thoroughly every section of the great state of Oregon...

The Spokane house, under the management of Mr. G. A. Heidinger, has no less than 25 regular employees and does a business five times greater than all the other Spokane dealers combined...

The theory of "quick sales at small profit" was first successfully applied to piano and organ business by Ellers Piano House...

A new time-payment plan places a good piano in the home at a decidedly cut price and on payments of \$4 down and \$6 a month.

Ellers Piano House is owned by the partners, Ellers, Ketchum, and all residents of Portland, and all young men of many years' experience in this particular line.

The establishment in the quarter-block corner Park and Washington, is the most complete of its kind in the west and here, together with the wholesale establishment at Thirteenth and Northrup streets, stock valued at over \$200,000...

Visitors and prospective buyers are cordially invited to inspect our stock. Ellers Piano House, 251 Washington street, corner Park.

VENERABLE EMPEROR CELEBRATES ACCESSION (Journal Special Service.) Vienna, Dec. 2.—Throughout the dual monarchy today there were celebrations to mark the fifty-sixth anniversary of the accession of Emperor Francis Joseph to the throne...

FORBIDDER SUIT FILED (Special Dispatch to The Journal.) Baker City, Or., Dec. 2.—One of the largest foreclosure suits filed in the Baker county circuit court was that filed yesterday by Frank E. Geiser, through his attorney, C. A. Johns, against the Baker City Opera House company.

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SMART CLOTHING For Boys, Youths and Children's Holiday Service. This store provides clothes that appeal to the parent or boy's sense of fitness. Stock always kept up with new styles—that is the kind we present. Our carefully draped shoulder, with every line perfect and every seam carefully stitched, continually make us new friends. What Would be a Better Xmas Gift Than a New Suit or Overcoat to Your Boy? Boys' Long Overcoats, in all sizes, 10 to 21 years, with plain or belted backs, plain Oxfords and blacks and the handsome mixture effects. Boys' Suits, the famous Buster Brown and the Sailor Suits for children, and the Norfolk and Double Breasted models, for boys up to 16 years. Then comes the swell college suits for youths of 14 to 21 years. Prices the most reasonable on the coast. Boys' Furnishings, Hats and Caps. Everything bright and fresh suitable for holiday gifts. The greatest boys' department in the northwest. Especially new ideas in Neckwear, Gloves, Hosiery, Collars, Shirts, Sweaters, Tams and Hats. Mail Orders Filled. A.P. Steinbach & Co. Dresses and Coats for Girls.

SATURDAY NIGHT SPECIAL Sofa Pillows, 22x22 Covered with White Muslin; filled with Silk Floss. REGULAR 60¢ SATURDAY NIGHT ONLY 30¢. The Store That Saves You Money. \$50 for an idea. This store has so well established and sustained its reputation as the one that "SAVES YOU MONEY" that we have decided to incorporate this reputation in a trade-mark design that will at all times be a representative of the house itself. In doing this, we want the help of our friends and the public as well, and we will give the following cash prizes for the three best designs embodying the sentence—"The Store that Saves You Money" \$50, divided as follows: \$35 to first; \$10 to second; \$5 to third. Contest open until December 15, 1904. Send in your suggestions, either drawn with pen or pencil or described in writing, the former preferred.

"THE STORE THAT SAVES YOU MONEY" Powers Furniture Co. Corner First and Taylor Streets. Time Extended to December 15th.

I. ARONSON, THE JEWELER 155 FIFTH STREET, CORNER ALDER The Best and Most Reliable Jewelry for the Least Money. Just the Thing for Xmas, 14-k. Gold-Filled Carmen Bracelet. PLAIN CARMEN BRACELET \$5.00 SEAL CARMEN BRACELET \$6.00 LOCKET CARMEN BRACELET \$7.00 ARONSON, The Jeweler LEADER OF LOW PRICES, 155 FIFTH ST., COR. ALDER Mail Orders Promptly Filled.