

COUNTY ASSESSORS EACH FACE ISSUES DIFFICULTY TO MEET

Officials Have Troubles of
Their Own and Job Is No
Sinicure, as Some Think.
VALUES STUMBLING BLOCK

Question of Assessing Bank Stock,
Lands and Personal Holdings Is
One Continuous Problem.

Which of the county assessors, it was forcibly brought out at the county assessors' convention in Portland this week, has his own peculiar problems to make life interesting while he is endeavoring to be fair and just in his work.

R. P. Keeney, assessor of Lane county, has been trying to assess bank stock at full face value, and says he assesses money at its full value when turned in, and not at 65 cents, or any other percentage of the dollar. He is having some trouble with this idea, the bankers not agreeing with him. He is assessing improved land at the same figures as unimproved, when alike in situation and fertility, but allows for the cost of clearing from the unimproved land, according to circumstances and judgment. He says his county is so large he is obliged to depend upon the deputies, whose ideas and methods vary greatly. He requires each taxpayer to make affidavit as to the value of livestock. He has not made any material change in assessing land.

Assessment Increased.
J. P. Lee, assessor of Klamath county, says he has increased the total assessments in his county about \$1,250,000, mostly on timber and agricultural lands.

"I assess idle lands at the same figure as cultivated land if of the same quality and situation," he said. "I assess only the improvements on the land that is in use, and do not allow anything off the unimproved land alongside for cost of breaking. And furthermore, I am mighty easy on farmers for their improvements. For goodness sake, let us help the man who goes on the land and tries to make a living. Let us help him get on the land and encourage him when he is there to stay with him."

All the timber land, says Assessor Lee, is cruised, and the assessments range from 80 cents for the most remote to \$2.50 per 1000 for the best of it. In making the last assessment he has increased the valuation from 25 cents to 25 cents per thousand.

"The national government has greatly encouraged the farmers in Klamath," he said, "by giving them more time to pay for their land, and in completing the irrigation of other improvements. The farmers of Klamath are getting good prices for their grain and stock and other produce. They only have to pay maintenance charges on the irrigation canals for five years and by that time they can easily make the payments. The government is planning to construct drainage canals so as to restore the fertility of many acres of land. Klamath is all right. You should see our barley and potato crop."

Max Crandall, assessor of Washington county, says he has increased the tax roll about \$1,000,000, most of the increase being on unimproved land and on money, notes and accounts. In some instances and sections assessments have been lowered on both improved and unimproved farm lands. Some unimproved but tillable land has been increased as much as \$15 an acre.

Timber Land Problem.
G. W. Blakeley, assessor of Columbia county, says he has been assessing timber on the Columbia river slope up to as high as \$150 per thousand feet, while on the Nehalem slope at \$11. The transportation charges make the difference in values. As considerable tracts of timber land have been cleared, leaving only stumps, the total value of the county on his rolls has decreased somewhat. He says that on much of the stump and brush land if he subtracted the cost of clearing from the value, as compared to the cleared and cultivated land alongside there would be nothing left. In assessing agricultural land he endeavors to eliminate fictitious and fancy values. His main difficulties arise from the assessment of timber lands.

B. P. Keeney, assessor of Lane county, spoke on the obligations of assessors to value all property at its full cash value, and said that his deputies required all stock owners to sign an affidavit.

H. G. Hyde of Baker county said that there must be some very poor stock in Lane county, since the average on cattle assessed at "full cash value" was \$22.10. "We would not assess the poorest skim milk heifer at that figure in Baker, and we don't assess livestock at its full value," he said. Hyde, Bank stock and livestock got badly mixed up in the discussion. Assessor Hyde declared that he did not believe in discriminating against home institutions such as banks by undue valuations on their stock.

Several indicated by their questions of Assessor Keeney that they thought he was not able to get the true value of personal property and could not assess it at full value any more than others did.

Fairness Is Shown.
"When railroad corporations are assessed at 75 cents on the dollar in Baker county I will not levy discriminating taxes on home institutions, such as banks and stocks of goods," declared Hyde.

C. H. Allen, assessor of Walla Walla county, said he assessed a few cows in his county as high as \$100 each, the average being \$24. When upon W. E. Bull of Lincoln county said he assessed such cows in his county. "I just call a cow a cow, and let her go at that," he said. "I don't attempt to grade them. The whole neighborhood is benefited when a man comes in and puts up buildings and gets some good dairy cows. Maybe there are some cows in Lincoln county that cost their owner \$100, but I doubt if I could ever be made to believe that a dairy cow was worth so much as \$100—not in Lincoln county. We are glad to see a good cow in Lincoln. Any kind of a cow is just a cow. We haven't any too many cows in my county."

"One of the best results of these annual meetings is a better understanding of the assessment laws and a more equitable enforcement of them," declared Assessor Reed of Multnomah. The interest taken in this year's session is an encouraging sign for the future. If plans which have been discussed in a tentative way are carried out, the 1915 meeting of the association will last four days and partake of the character of a state conference or taxation.

400 Men Can Save \$5060 Buying Overcoats

Sporting News EXTRA!

UNIVERSITY OF IDAHO
VS.
O. A. C.
MULTNOMAH FIELD.
SATURDAY, 3 P. M.

ICE SKATING
HIPPODROME—EVERY
AFTERNOON AND EVENING
COMPLETE STOCKS "STAR"
SKATES HERE

GYMNASIUM SHIRTS
Sleeveless, heavy white cotton.
Sizes 24 to 42 39¢

"GYM" PANTS
Button top style. In white.
Sizes 22 to 44 39¢

\$1.85 "GYM" SHOES
Canvas top. Red rubber soles. High
uppers. Pair \$1.59

\$1.75 OXFORD "GYM" SHOES
Canvas top. Best quality red rubber
soles. Pair \$1.49

\$1.50 "GYM" SHOES
Best grade, high uppers and white
soles. Pair \$1.29

\$1.35 OXFORD "GYM" SHOES
Best quality. White rubber soles.
Pair \$1.19

\$1.45 "GYM" SHOES
Low cut. Selected leather, extra
light. Non-slip soles. Pair 98¢

Sporting Goods Store, Temporary
Annex No. 2

Hosiery Sale

NOTE THE SAVINGS
Buy in Box Lots
For Women and Children

25c Hose, box of 6 pairs \$1.35
35c Hose, box of 6 pairs \$1.80
50c Hose, box of 6 pairs \$2.75
\$1.00 Hose, box of 3 pairs \$2.75
\$1.50 Hose, box of 3 pairs \$4.25
\$2.00 Hose, box of 3 pairs \$5.50

Excepting Only "Silk Maid" Hose
Always Priced—Pair \$1.00

First Floor, Sixth-St. Building

Children's New Coats

FIGURE THE SAVINGS!
\$6.50 Newest Model Coats, \$4.95
2-to-6-year sizes \$4.95

Handsome little Coats of all-wool
materials, diagonal serges, chinchilla,
and corduroy. Some in strictly tail-
ored style with velvet roll collars,
pockets and belts—others in the
smart new cape style.

Tailored Coats, Extra Special, 8-to-14-year sizes \$3.15

Excellent wearing and fashionable
Melton Cloth Coats in navy, wine,
Copenhagen and brown. Mannish
collars, tailored pockets. Double-
breasted style. Lined or unlined.

Fifth Floor, Sixth-St. Building

Children's Sleeping Garments

TOMORROW AT A SAVING
75c. 1-Piece Sleeping Garments,
made with feet. Plain pink or blue flane-
lette with pretty picture designs.
Sizes 2 to 10 years. Saturday 59¢

Second Floor, Sixth-St. Building

75c Outing Flannel Gowns—Good
grade material, pink and blue striped
effects. High neck, turnover collars,
hemstitched edges. Sizes 2 to
14 years. Saturday only 49¢

Second Floor, Sixth-St. Building

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Startling Announcement! Tomorrow Only

Your Unrestricted Choice of En-
tire and Complete Stocks

Jewelry, Watches

Silver Novelties
Shell Goods

Buy Tomorrow! Re-
serve for Xmas.

20%
Off

None on Approval!
None C. O. D. None Exchanged
First Floor, 6th St. Building.

Furnishings That Men Want At Underselling Prices

PAJAMAS

\$1.50 Outing Flannel Pajamas for Men, Suit \$1.15
Variety of colors, pink, blue and lavender. Military col-
lars. Silk frogs and buttonholes.

UNDERWEAR

\$3 Australian Worsted Union Suits for Men, Suit \$2.59
Medium weight. Perfect fitting garments. Natural, pink
and blue shades.

HOSIERY

35c Cashmere Wool Hose for Men, Pair 25¢
Medium weight, extra fine quality. Come in black, ox-
ford and natural colors. All sizes.

SWEATERS

\$6.50 Pure Wool Sweaters for Men, \$4.95
Shaker knit, in white, Oxford and crimson. Ruff neck
collars. Splendid weight.

HANDKERCHIEFS

25c All Linen Handkerchiefs for Men, Dozen \$1.90
Plain all pure linen, with hemstitched hems. Very fine
quality.

GLOVES

Perrin's \$1.50 Cape Gloves for Men, Pair \$1.29
Fine quality Cape, in tan shades for dress wear. P. X. M.
outseam style. All sizes.

SHIRTS

\$1.50 Crepe Cloth Shirts for Men, \$1.15
Latest colors and patterns. Made with soft French cuffs
attached. Splendid fitting Shirts.

CRAVATS

\$1.00 Crepe Silk Ties for Men, 65¢
We've received another shipment of these splendid Ties.
All the latest colors, including cerise, heliotrope, champagne,
purple, greens and lavender. Flowing end style.

Sale Men's Winter Weight U'wear Continues Tomorrow

Men's Store, First Floor, Temporary Annex, No. 1.

Tomorrow at Meier & Frank's Because This Extraordinary Sale Affords 400 Men An Opportunity To Buy \$20 and \$25 Coats at

\$9.85

Men's
Store
Second
Floor
Temporary
Annex
No. 1
Cor. Fifth
and Alder
Streets



Sizes
33 to 42

Full
Length
Styles

Convert-
ible or
Shawl
Collars

Buy
Tomor-
row!

Also included in this offering are three-quarter length
English Fitted Coats with regular collar. Choice of chev-
iots, tweeds and chinchillas, in plain colors or combina-
tions—brown, tan, gray or blue. Such phenomenal un-
derpricing on seasonable garments assures rapid disposal.
Make early selection. Second Floor, Temporary Annex, No. 1.

Samson Suits for Boys

Two Pair Knickers. With Every Suit—Sizes 5 to 18 Years—\$6.50
Always Priced

Made of all-wool materials. Perfectly tailored. Sturdily built to withstand
wear. Coats full cut, in Norfolk style—several models. Two pairs of Knick-
ers lined and taped, with patent knee buckle. Variety of materials, patterns
and colors. It's the Suit for Every Boy.

"Sampeck" Suits for Boys, and other well-known and popular makes—Fancy
Suits with two pairs knickers—Priced \$5 to \$18.

Balmacaan Overcoats for Boys and Youths
Sizes for boys 2 1/2 to 10 years, priced at \$4 to \$12.50
Sizes for boys 11 to 18 years, priced at \$10 to \$15.00

Last Day of "Mothers'
Friend" Blouse Sale.

50c Blouses reduced to 39¢
75c Blouses reduced to 49¢
Sizes 5 to 16 years.

Boys' Felt Hats—Latest
colors and styles. Sizes 6 1/2
to 7 1/2. Priced at \$1, \$1.50
and \$2.00.

Boys' and Children's Cloth
Hats—In materials to match
suits. Sizes 6 1/2 to 7 1/2.
Priced 50¢ to \$1.00.

Children's Silk Velvet,
Plush and Melosine Hats—
Popular shapes and colors.
Sizes 6 1/2 to 7. Priced 50¢
to \$5.00.

Boys' Store, Second Floor,
Temporary Annex No. 1

\$1.50 to \$2.50 Hats for
Children, Misses' and 98c
Small Girls' Sizes at 98c

Felt and Corduroy for the Older Girls—
Velvet and Corduroy Bonnets for Children.
Splendid Assortment of Styles.

Wool Toques—assorted styles and col-
ors—in complete assortment—priced 25c to
\$1.50.

—Second Floor, Sixth St. Bldg.

9 to 12 Tremendous Bargains

Limited Quantities—Shop Early

Fitted Top Sateen Petticoats, 79¢
Black, emerald, cerise, navy and
brown. High grade sateen.
Fifth Floor, 6th St. Building.

12c to 20c Val. Laces, Yard 7¢
Round mesh and French Val. 1/2
to 1 1/2-inch widths.
First Floor, 6th St. Building.

Men's 50c Silk and Silk Crocheted
Ties 10¢
Light and dark colors. Handsome
patterns. Broken lines, in all silk
and silk crocheted effects.
Men's Store, First Floor, Temporary
Annex, No. 1.

Messaline and Jersey Top Petti-
coats, \$1.69
Charmeuse flounces. Nearly all
shades in lot.
Fifth Floor, 6th St. Building.

25c Embroidered White Batiste,
Yard 6 1/4¢
360 yards in lot. While any re-
main sold at this deep reduction.
Third Floor, 6th St. Building.

20c Velour Flannelette, 84¢
Yard 84¢
34 inches wide. Suitable for com-
forters. Handsome floral and con-
ventional designs. Attractive color
combinations.
Third Floor, 6th St. Building.

10c Cotton Suitings, Yard 5¢
27 inches wide. Checks, stripes
and polka dots. Light and dark ef-
fects.
Third Floor, 6th St. Building.

65c to 75c Real Irish and Cluny
Motifs, each 39¢
85c to \$1 Real Irish and Cluny
Motifs, each 49¢
Round, square and crescent shapes.
First Floor, 6th St. Building.

50c Ball Bearing Scissors, 29¢
6 and 7-inch sizes.
First Floor, 6th St. Building.

All Day Grocery Specials

Eastern Sugar-C'd Hams, well smoked, lb. 18 1/2¢
Royal Banquet Butter—Oregon creamery made.
Roll 78¢
25c Soft Shelled Almonds, Pound 19¢
5-Pound Sack Pearl Barley—Freshly milled,
cloth sacks 29¢
4 Bunches Crisp Celery—in bundle 10¢
No. 4 Norway Mackerel—fine fish, 4 for 25¢
Pork Sausage—Made fresh daily. Pound 17 1/2¢
25c Blue Label Catsup—Well-known brand.
Bottle 20¢
Pure Food Grocery, Basement, 6th St. Bldg.



Bring the Children to Toytown

The Greatest Toy Store
in the West.
Occupying Entire Ground
Floor and Lower Floor
Northeast Corner 5th and
Alder Sts., Yeon Building.
Toy Specials
Tomorrow Only!

St. Regis Play Suits For Girls and Boys Half Price.

Indian, Cow-
boy, Mili-
tary, Cow-
girl, Squaw
and Cowboy
Chap Suits.
Good grade
khaki cloth.
Large head-
gear effects.
\$1.25 Suits, tomorrow 63¢
\$1.50 Suits, tomorrow 75¢
\$1.75 Suits, tomorrow 87¢
\$2.00 Suits, tomorrow 98¢
\$2.50 Suits, tomorrow \$1.23
\$3.00 Suits, tomorrow \$1.49

Children's Red Chairs and Rockers

Well made,
in two styles
with or with-
out arms.
35c Chair, without arms 23¢
45c Rocker, without arms 27¢
75c Rocker, with arm rest 49¢
65c Chair, with arm rest 43¢
Toytown, Temporary Annex No. 1,
Yeon Building.

Stationery Sale

FIGURE THE SAVING!
55c Initial Stationery— 33¢
box
1-quire boxes Stationery and Cor-
respondence Cards. White, pink,
blue and lavender. Incomplete line
of initials.
35c Irish Lawn Stationery— 21¢
the box
Attractive colored boxes—suitable
for gifts—48 sheets paper, 48 envel-
opes in box.
First Floor, Sixth-St. Building

Grocery Bargains 9 to 12 o'Clock

No Phone Orders for These Items
Large Walnuts, pound 2 1/4¢
Hard shells. Excellent white.
Jersey Butter, roll 59¢
Very satisfactory brand.
3 cans Peas 25¢
Victor grade. No. 2 cans.
Challenge Coffee, pound 25¢
4 pounds 95¢. Popular brand.
Basement, Sixth-St. Bldg.

Save on Boys' Shoes Tomorrow

HIGH-CUT STYLE
Sizes for boys and youths. Tan or
black—Storm Call Leather.
Double soles—broad toes—two
buckles.

Sizes 9 to
13 1/2, pair
\$2.39
SIZES 1 to
6, pair
\$2.89
Third Floor, Sixth-St. Building



Junior Party Dresses

OFFERING YOU GREATEST SAVINGS!
\$16.95 to \$25.00 French Voile
Dresses, 13, 15 and 16-year sizes \$13.95

DAINTY PINK MODEL ILLUSTRATED

Blue and white in the same style complete the
group. Beautifully hand embroidered, and
trimmed with real fillet lace. Wide white satin
ribbon girdle. Radical reduction on these ex-
quisite Party Frocks, for Saturday only.

\$12.75 to \$15.75 Lingerie Dresses \$8.95
for Juniors

Fine, dainty models, lavishly trimmed with em-
brodery and laces. Either tunic or waisted
styles, and wide satin ribbon girdles. An econ-
omy offer for Saturday only.

Fifth Floor, 6th St. Building.

Portland
Agents
Butterick
Patterns
Third Floor,
Sixth Street
Building

Meier & Frank Co.
1907 1914
THE QUALITY STORE OF PORTLAND
Fifth, Sixth, Morrison, Alder Sts.