

LIGHT IS SHED ON TAX INEQUALITIES

Good Government League in Deschutes County Says Burden Improperly Distributed.

Salem, Dec. 19.—How are the inequalities in the assessments for taxation in the various counties to be cured? This is a question which is receiving considerable attention at this season of the year when county and state boards of equalization have been in session.

It has been receiving attention in Deschutes county, where a committee of farmers representing the good government league made an investigation and found the assessments to be a regular hodge-podge.

State Treasurer Kay, after eight years' service on the state tax commission, declares that there is only one way to correct the evil and that is to enact a law which will give the state tax commission sufficient authority over the county assessors to prescribe a uniform method for making assessments and if the assessors do not properly perform their duties to make them subject to removal.

In the first place, the present law specifically provides that all assessments must be made at cash value. Outside of Sherman county there is probably not an assessor in the state who pretends to live up to the law in this regard.

The committee which investigated the assessments in Deschutes county recently reported that assessments in that county were "assumed to be upon 30 per cent of a cash valuation."

Find All Sorts of Values "We find that property is in reality assessed at all sorts of valuations," says the committee.

The committee cited many illustrations, particularly with reference to the assessment of merchandise as compared with livestock.

"To illustrate," says the committee, "one stock of goods invoicing nearly \$50,000 pays upon a valuation of \$5200; another invoicing \$40,000, pays upon \$6000; another invoicing \$30,000, pays upon \$3500, etc."

Pointing out that legally insurance cannot be written on a building for more than 75 per cent of its cash value, the committee cites illustrations in that line of assessments. It says: "A building costing \$15,000 is assessed at \$1600; another, insured at \$15,000, is legally worth \$20,000, and is assessed at \$2900; another, insured at \$4000, legally worth \$5300, is assessed at \$500.

Low Figures for Big Mills "The big mills in Bend are no exception yet because of their prominence are of considerable interest. Their management, we suppose, is no more to blame than anyone else who is permitted to get by with it. The Shevin-Hixon mill has been generally proclaimed to have cost \$2,000,000; it pays upon a valuation of \$202,000. By careful calculation based upon the daily output and the known shipment it is conservatively estimated that upon the first day of March, 1918, there was in the yards of this company 60,000,000 feet of lumber. This lumber is today offered on the market at from \$25 to \$75 per thousand board feet. If assessed at only \$10 per thousand the assessable valuation would be \$600,000. Yet this company offers as the valuation of its lumber \$22,000.

"The Brooks-Scanlon company, by the same basis of calculation it is reasonably certain, had on hand at the same time not less than 40,000,000 feet. This at \$10 per M would have been worth \$400,000, yet they offer assessment for lumber \$39,000. Yet we have it upon the authority of the deputy that other lumber 20 miles from the railroad was inventoried in the yard and assessed at \$8 per M. Some difference!"

Equity is Burden Demanded The committee points out that livestock is assessed on a basis of 60 per cent of cash value than 50 per cent. "Who pays for the upkeep of this county, anyway?" asks the committee. "The small stockholders' valuations are about O. K.—range around 50 per cent, yet by the elimination of so large a percentage of the large holdings from taxation his burden is increased at least one-half. Not that we think our taxes are too high—the court could probably spend the money if it had twice as much—but they are not equal. We believe in every man's dollar being equally patriotic in taxation."

A. C. Newell for Second Time Will Head Civic League A. C. Newell was reelected president of the Oregon Civic League at the annual meeting of that organization Tuesday evening in the Benson hotel. This is the first time any president of the league has been honored with a second term. W. L. Brewster, C. B. Cady, Miss Henrietta Felling, Miss Elsa Grellie, A. J. Robinson and Miss Emma Wold were elected directors.

A varied program of music and address followed at the evening. The Wilbur quartet and Dr. Stuart McGuire sang. Judge W. N. Gatens declared the divorce evil has reached such a point that the increasing number of cases will require the services of an additional judge. Dr. C. H. Chapman and C. C. Chapman discussed on radicalism and conservatism. Isaac Sweet told of what the league has done. Mrs. A. C. Newell, Miss Emma Wold and John H. Stevenson were speakers.

ADVANCE IS SPEEDY EAST OF THE RHINE

Cold Rains Falling as Yankees Settle Down to Indefinite Vigil on German Soil.

By Bert Ford With the American Army of Occupation in Germany, Dec. 17.—(L. N. S.)—(By Courier to Nancy).—The American third army had advanced nearly 20 miles east of the Rhine by Monday night without a single hostile action.

The movement of both troops and supplies across the Rhine has been carried out with much speed. The fourth and seventh corps, however, are still on the western side of the river.

Cold Rains Falling The weather has turned colder and there are frequent showers of rain. The units that have advanced into Prussia are settling down to an indefinite period of vigil.

All reports coming into the American headquarters show that the Germans withdrew to the objectives set for the armistice in perfect order. General Dickman, commanding the third army, is maintaining headquarters at Coblenz.

Units Are Located Other American units have established headquarters at the following places: "Third corps at Neuwil, first division at Montabaur, 2nd division at Szym, second division at Heddendorf, fourth corps at Cochem, 4th division at Alrweiler, third division at Boppard, fourth division at Brierlich, seventh corps at Wittlich, 8th division at Eltburg, 9th division at Daun, 3rd division at Grevenmacher.

The only shot fired during the American occupation of the Rhine belt was the accidental discharge of a pistol that a doughboy was handling.

The Dalles Liberal In Red Cross Drive

The Dalles, Dec. 19.—Nearly 2000 new members have already been added to the Red Cross in the Christmas membership drive now being made in this county. Five districts have already gone "over the top" and report a 100 per cent enrollment. They are the Fairfield, Mill Creek, Chenoweth, Big Eddy and Wamic districts. In the city the teams have already reported an enrollment of 1076 new members.

In Norway there is being built a plant that will produce 4000 tons of aluminum annually.

Second Attempt to Initiate an Air Mail Line Is to Be Made

Chicago, Dec. 19.—(L. N. S.)—A second attempt to initiate an air mail service between Chicago and New York will be made here late today.

Ten sacks of mail which left New York yesterday in airplanes reached here today on a train, the winged mail carrier being forced to land when within 400 miles of Chicago and transferring his mail to the steam line.

Engine trouble delayed the start from the Chicago end of the line yesterday. One reserve plane and a pilot are expected here at noon today and the second attempt to get through to New York will be made about 4 this afternoon.

Aviator Taylor, who manned the first airplane, was followed, later in the morning, by Aviator Fry, who is to pick up the mail in the event of an accident. Two aviators were waiting at Bellefonte, also.

ASSESSED VALUES REACH NEW MARK

Total for State Is \$987,533,896; Multnomah County Utilities Put at \$32,501,719.

Salem, Dec. 19.—The total assessed valuation of all property in Oregon this year amounts to \$987,533,896, which is the highest assessed valuation ever recorded in the history of the state. Compilation of reports of county assessors was completed by the state tax commission today.

Of the grand total, \$122,248,174 represents assessed valuation of public utilities, which were assessed by the tax commission, while the remaining \$865,285,722 represents assessments made by county assessors. The previous high assessment total was recorded in 1913, when it amounted to \$954,283,274. In that year there was included \$21,225,000 assessment of grant lands, which have since been withdrawn from the tax rolls, so the actual gain in assessed valuation is even greater than appears on the face of the reports.

State to Get \$4,218,068 in Taxes Under the 6 per cent tax limitation, the largest sum which may be raised by direct state tax next year is \$3,021,402, while the levy for 1920 may produce \$2,196,661, making a total of \$6,218,063 for the next biennium. That is the sum, the legislature will have to spend by state appropriations. However, included in it are various amounts already appropriated by millage tax levies authorized for state educational institutions, roads and county fairs.

The millage tax next year for these institutions will be as follows: Monmouth Normal, .04 mill, \$39,501; Oregon Agricultural college, .4 mill, \$395,012; University of Oregon, .3 mill, \$296,260; roads, .25 mill, \$246,883; county fairs, \$49,376. Total, \$1,027,035. This is an increase of \$61,288 over this year.

Utilities' Values \$32,501,719 Public utilities in Multnomah county are assessed at \$32,501,719. The total assessed valuation of all property in the various counties is as follows:

- Baker, \$26,971,632; Benton, \$11,030,733; Clackamas, \$28,963,457; Clatsop, \$31,184,260; Columbia, \$13,780,435; Coos, \$27,231,712; Crook, \$5,283,405; Curry, \$4,922,427; Deschutes, \$6,256,231; Douglas, \$28,052,415; Gilliam, \$12,928,550; Grant, \$8,317,503; Harney, \$14,183,700; Hood River, \$9,249,682; Jackson, \$27,281,254; Jefferson, \$5,235,223; Josephine, \$8,644,984; Klamath, \$17,740,516; Lake, \$12,803,405; Lane, \$26,089,678; Lincoln, \$9,475,051; Linn, \$30,750,945; Malheur, \$13,868,608; Marion, \$12,876,445; Morrow, \$14,582,795; Multnomah, \$32,501,719; Polk, \$13,255,808; Sherman, \$15,256,674; Tillamook, \$21,683,904; Umatilla, \$6,885,503; Union, \$24,973,696; Wallowa, \$16,680,149; Wasco, \$18,384,834; Washington, \$31,828,711; Wheeler, \$6,250,149; Yamhill, \$20,969,091.

Theories Advanced As to Cause of Fire

Winnipeg, Man., Dec. 19.—(L. N. S.)—A theory that the explosion and subsequent fire in a Canadian Pacific tourist car near Bonhour, Ont., last week, was caused by a lighted match in a coach filled with leaking acetylene gas was advanced by a passenger in testimony at the coroner's inquest today. Another theory said an overturned spirit lamp caused the blaze. Sixteen persons were killed by fire and in a panicky rush for the platforms.

Guilt of Grand Larceny Seattle, Dec. 19.—(U. P.)—Alleged to have robbed influenza patients at the emergency hospital at the old court house here, Dr. E. N. Donaldson, former intern, was found guilty on the charge of grand larceny by a jury in Superior Judge Mitchell Gilliam's court Wednesday.

KEEP YOUR PLEDGE—BUY W. S. S.

WHOLESALE HOUSE OVERSTOCKED WITH MERCHANDISE MUST UNLOAD WM. GREENBERG AT 100 SECOND ST., CORNER STARK. One Block N. of Washington

Offers to the public his entire wholesale stock of best grades of Ladies' Clothing, Men's Suits, Overcoats and Shoes, Men's and Ladies' Knit Underwear, Hosiery, Toys, etc., at wholesale prices. I am in the wholesale district and yet in the heart of the shopping neighborhood, away from the high rents. I am able to sell you merchandise at great savings.

This is an opportunity for everybody to save money at Greenberg's on staple and dependable merchandise. We guarantee every article purchased in this store. If not satisfactory, your money will be cheerfully refunded.



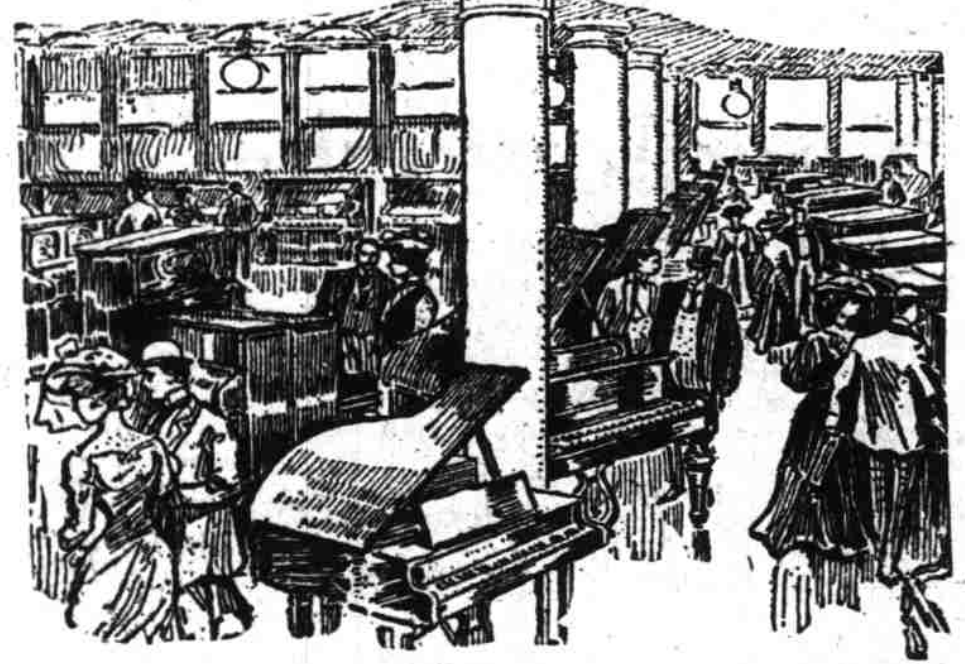
- \$20 Men's Suits, consisting of serges, cassimeres and worsteds, priced at... \$12.50
- \$20 Men's Overcoats of the best makes and styles, priced at... \$12.50
- \$15 Heavy Wool Mackinaw Coats, at... \$8.50
- \$2.50 Men's Heavy Cotton Union Suits... \$1.60
- \$1.75 Men's Flannel Shirts, well made, full cut... \$1.15
- \$4.50 Good Heavy Corduroy Pants, go at... \$3.00
- Men's Black Cotton Sox, per pair... 12 1/2c
- Men's Khaki Work Pants are sure worth a good deal more. Go at, pair... \$1.25
- Men's and Ladies' Silk Lisle Hosiery, packed 1/2 dozen to box, suitable for Xmas Gifts— \$1.50

- \$1.25 Good Chambray Work Shirts, at... 85c
- Bungalow Aprons, made of Scout percale, guaranteed fast colors, priced at... \$1.05
- \$4.50 Heavy Cotton Blankets, size 64x76, pair... \$2.75
- Pillow Cases, 44x36— 25c
- Go at... 25c
- Ladies' Heavy Cotton Union Suits (mill run), go at... 65c
- 3-lb. Cotton Batts, stitched down, large size \$1.15
- Men's Cotton Jersey Sweaters, go at... 75c
- Men's Good Heavy Wool Sox, priced at, pair... 50c
- Men's Medium Weight Wool Sox— they come in black and natural colors—pair... 35c
- Up to \$2 Children's Wool Sweaters... 75c

SHOES Men's Work and Dress Shoes made of solid leather, at wholesale prices. MANY OTHER GOOD BARGAINS TOO NUMEROUS TO MENTION Come in and you will not be disappointed. Jewelry Bargains Xmas Gifts Specially Priced \$5.00 Gentlemen's Watch Chains, 10-year guarantee. Special price \$1.25 Baby Rings, 10-karat solid gold \$1.00 Ladies' and Children's Lavallieres, gold filled, 75c \$3.50 Gentlemen's Plated Cuff Links, pair \$1.25

We Cash Your Paychecks Without Charge WM. GREENBERG 100 Second St. Corner STARK Just 1 Block North of Washington St.

Great Removal Sale of New and Used Pianos and Player Pianos We Move to 106 Fifth Street (Opp. First National Bank—Now Red Cross Shop) January First



Wonderful Christmas Piano Offerings Now Made Possible

We open our new Piano and Phonograph Store at 106 Fifth St. (Opp. First National Bank) in January.

To sell every instrument now on hand we make this unprecedented offer.

Large Payment Not Necessary. Select a piano now, give satisfactory references, make a small deposit, and WE WILL DELIVER AT ONCE—you begin your installments next year.

- Finest \$500 and \$550 new standard makes—removal sale... \$437
- \$400 and \$450 Pianos in finest cases—removal sale price... \$368
- \$350 and \$375 high grade Pianos—removal sale price... \$300
- \$300 and \$325 fine new Pianos—removal sale price... \$250

- Also all used pianos included in this sale.
- A \$350 Behr Bros.' second-hand Piano—removal sale price... \$165
- \$375 Valey Gem, golden oak, fine condition—removal sale... \$215
- \$350 Oak Winston Piano, like new—removal sale price... \$247
- \$750 Roth & Engelhart Player Piano—removal sale price... \$235

And many other high grade pianos, including Chickering, Fischer, Hobart M. Cable, Kohler & Campbell, etc. A good square piano for \$25.

Foley & Van Dyke 151 Fourth Street

Your Christmas Candy should be ordered now—make your selections from our most attractive line of Novelty Gift Boxes and Novelty Packages while the displays are at their best! Novelty Gift Stockings Christmas Sweets and all the usual Christmas Favors in the usual "Sweetland way" Sweetland 209-71

Things have improved—yes!—even the familiar Christmas Pudding

IT happened in the lobby of a well-known hotel. He was sitting there in one of the heavily upholstered lounging chairs discussing different topics with an acquaintance. "Yes," he was heard to say, "things have improved—improved materially—even the familiar Christmas pudding."

Man is at times very stupid, but here, in this instance, he readily recognized the advantages offered by the modern Christmas Pudding. Evidently his wife had made the acquaintance of Mrs. Porter's Puddings, and being progressive, as practically all housewives are today, discarded for good the old-time method of making puddings. In Mrs. Porter's Plum Puddings are found all the qualities that the most skillful, most careful, most exacting housewife could embody in a plum pudding.

Said he: "Why, I can remember how, around about Christmas time, the kitchen in the old home was all hustle and bustle—and the center of much of the activity was the traditionally necessary—and I might remark that in my own mind, the most essential part of the Christmas dinner—the plum pudding; and the work of making it was only secondary to the work of boiling it. My, I used to swear that it took a ton of coal to keep the fire going—I carried the coal; and it seemed that I used to make a continuous tramp of it from the stove to coal house—from the coal house to the stove.

Mrs. Porter was an unusually good housewife in her own home, before she began devoting her time to making puddings for the public at large. Therefore, those principles that make for good housekeeping have been carried into her plant where she superintends the making of the puddings that have made her famous.

There never have been made puddings which excelled hers for goodness—and with her supervising all operations and selecting all ingredients, it is patent that the puddings are just as good as they taste.

There has only been one drawback—it has been hard to make enough to supply the demand. Each season many grocers have been out of stock at a very early date; and this year can hardly prove an exception—the demand should be even considerably heavier than in previous seasons; and if it is, there is sure to be many who will be disappointed—be unable to get Mrs. Porter's Plum Puddings. In face of such a probable condition, a word to the wise should suffice—buy a supply now. 20 to 75-cent sizes at good grocers.

"I look back on those days with fond affection, yet with considerable sympathy for those who were compelled to expend such big effort to achieve a comparatively small end. Today, at home, we have no pudding-making season—my wife goes to the telephone—calls the grocer and the grocer's boy fetches a pudding in a can—the superior of any we had in the old days—at a cost very probably, if all things were figured in—ingredients, heat, labor, patience and skill—that is considerably lower than the old-time puddings. This is just one example. There—

Mrs. Porter's PLUM PUDDING To open one easily, cut off both ends, shove pudding through. Boil cold, and steam for just a few minutes—it warms through; serve with our-time pudding sauce. One-half cup Kaffir or honey, one tablespoon sugar (leave out sugar when using honey), add one tablespoon butter and cream together, flavor with vanilla, lemon or nutmeg; cream may be added. Do not cook.