Economy in Administration Planned

CONDENSED TABLE OF TAX LEVIES FOR 1911, 1919 AND 1920, WITH PERCENTAGES OF INCREASES AND DECREASES

Fund—	Tax 1911.	Tax 1919.	Tax 1920.	Per cent 1911-1919. Incr'se.	Decr'se.	Per cent 1911-1920. Incr'se.	Decr'se.	Per cent 1919-1920. Incr'se.	Decr'se.
General state purposes	$ 603,835.51	$1,051,394.27	$1,586,101.03	74.12	.....	162.33	....	50.86	.....
County school purposes	392,493.08	556,741.89	623,616.56†	41.85	.....	58.54	....	12.01	.....
County purposes *	1,403,917.56	1,637,476.15	1,840,674.68*	16.64	.....	24.01	....	12.41	.....
County public library	45,287.66	163,747.62	248,105.51†	261.57	.....	457.67	....	51.52	.....
Port of Portland	470,996.94	671,598.51‡	458,408.82	42.59	.....	.....	5.21	.....	33.23
City of Portland	1,667,812.76	3,357,207.04	4,003,861.50	101.29	.....	138.75	....	19.26	.....
Public docks	....	305,200.64	375,362.02	.....	.....	.....	....	22.99	.....
Town of Gresham	898.52	3,036.46	4,714.39	238.13	.....	423.75	....	55.23	.....
Town of Fairview	1,124.29	1,000.89	1,066.45	.....	10.96	.....	5.64	6.55	.....
Town of Troutdale	....	960.65	1,001.40	.....	.....	.....	....	4.25	.....
School District No. 1 (Portland)	1,777,711.00	1,945,216.95	2,716,873.30	9.42	.....	52.02	....	39.67	.....
School Districts Nos. 3 to 52, Inc.	35,181.27	58,682.27	78,046.02	66.80	.....	116.08	....	33.00	.....
Joint school districts	2,168.26	5,381.70	6,060.54	148.23	.....	179.04	....	12.61	.....
Union High school, Dist. No. 1	....	3,545.84	4,145.89	.....	.....	.....	....	16.92	.....
Union High school, Dist. No. 2	....	17,870.75	21,073.60	.....	.....	.....	....	17.92	.....
County High school, tuition fund	....	10,943.78	19,883.32†	.....	.....	.....	....	81.59	.....
Maplewood water district	....	....	4,538.14	.....	.....	.....	....	.....	.....
Total	$6,401,426.85	$9,790,005.41	$11,993,533.17	52.94	.....	84.94	....	23.57	.....

* County 1920 includes Market Road tax, $100,583.31, and Rose Festival tax, $30,175.00.
‡Port of Portland, 1919, includes special levies, $250,000.
†Includes excess more than 6 per cent over previous year tax not "authorized by a majority of the legal voters voting upon the question," as provided in Article XI, Constitution of Oregon.

ADVISORY BOARD SHOWS HOW WASTE CAN BE CHECKED

Coordination of Tax Levying Bodies Suggested as Way to Save Public Money.

(Continued From Page One)

ed), 371,103, and the assessed wealth $335,277,720. While the increased volume of taxes for the years 1911-1919 is expressed by the percentage of 52.94, the load accelerated for the year 1920, as compared with 1919, at the incredible rate of 23.57 per cent. The accompanying table exhibits the detail of the percentage increases:

The years 1911, 1914 and 1920 have been adopted as instructive periods of comparison for the following reasons: Population estimates for the purpose of determining approximate per capitas will have to be based on the last federal census, which was taken in 1910. Moreover, 1910-1911 witnessed a swing of the business and industrial pendulum back to the normal, after the financial shock of 1907. In 1914 came the operation of the new city, or commisson, form of government; and that year also marked the beginning of the inflation of values and expenditures consequent upon war conditions.

VARIATION OF WEALTH

An important element in the problem of increasing public expenditures and debts is the variation in the volume of assessable wealth upon which these burdens become a mortgage. Although the volume of the assessed valuation of the general property of Multnomah county increased 11.04 per cent since 1911, while taxes were increasing 87.65 per cent, the per capita of assessable wealth in Portland has shrunk during the decade from $1324 to $879, with a small gain in the county area outside the city from $1452 to $1563. The decrease of per capita assessable wealth for the entire county during the period described was $1379 to $903. Thus the per capita assessable wealth of the city declined 33.60 per cent, and for the entire county area 32.31 per cent, during a period in which the volume of taxes increased 90.90 in the city and 87.65 in Multnomah county. This means that the annual tax burden falling entirely on the general property of the community is accelerating at a pace out of reasonable proportion to the increase of assessed wealth, a tendency not conducive to industrial, commercial or home-building investment.

Comparative changes in population, wealth and taxes between the years 1911 and 1920, indicated by percentages:

City of Portland	Per cent
Increase of population	70.22
Increase of (volume) taxable wealth	14.01
Increase of taxes	90.90
Decreases of (per capita) wealth	33.60
Multnomah County Outside Portland	
Decrease of population	24.50
Decrease of (volume) taxable wealth	41.49
Decrease of taxes	18.72
Increase of (per capita) wealth	6.96
Multnomah County, Including Portland	
Increase of population	64.43
Increase of (volume) taxable wealth	11.04
Increase of taxes	87.65
Decrease of (per capita) wealth	32.31

TAXATION IMPULSES

In three particulars—county government, city government and public school administration—the tax requirements disclose different impulses; the progressive increase of city government outlays overshadowing the others. Municipal government taxes in Portland increased 138.75 per cent from 1911 to 1920; from $7.94 to $11.22 per capita.

Of the total volume of taxes against the common property, city government, including the dock commission, absorbs 38.02 per cent in 1920, while it required only 27.24 per cent in 1911. The county government proportion of the total volume of taxes in 1911, including road, was 21.17 per cent and in 1920 will be 14.91 per cent. The proportion of school district No. 1 in 1911 was 28.60 per cent, and in 1920 will be 23.36 per cent.

RECORD OF BONDED DEBT

A compilation of the bonded debt in Multnomah county, as of November 30, 1919, shows a grand total of $37,242,980. The sum of the outstanding warrants of the school districts is trifling. Of the $37,242,980, the sum of $8,288,000 is chargeable to revenue producing utilities, and $3,624,050 is exempt from property tax, leaving a total of $25,330,930 of general property obligations. When the share of this burden that falls upon outside property, such as the county district schools, drainage districts, town of Gresham, and the county highway, is deducted, it leaves a net debt against the municipal property (including 93.3 per cent of the county highway bonds) of $24,958,680, or 9.3 per cent of the total assessed valuation. Available sinking funds of $2,263,589, if applied to redemption would reduce the debt percentage of assessed valuation to 7.36. Again, deducting the assessment bonds, the general property bond debt of the city diminishes to $17,878,100, or 5.72 per cent of the assessed valuation; and to 5.07 per cent when the sinking funds are deducted.

DEBT SEGREGATED

Following is a comprehensive segregation of the bonded indebtedness:

General purposes:	
City of Portland—Refunded	$ 526,500
City of Portland—Delinquent assessment	1,000,000
City of Portland—Improvement	7,910,400
City of Portland—Public Docks	4,960,200
City of Portland—Harbor development	1,250,000
City of Portland—School district No. 1	718,500
Port of Portland—River improvement	350,000
	$16,715,600
City assessment bonds	$ 7,056,830
Total municipal bond debt	$23,772,430
County—Highway	1,250,000
Town of Gresham—Water	25,000
Drainage districts	185,000
County school districts	98,500
Total property debt of county	$25,330,930
Utility revenue bonds:	
City of Portland—Water	$ 6,794,000
City of Portland—Dry dock	344,000
County—Interstate bridge	1,150,000
Total utility revenue bonds	$ 8,288,000
Total property and revenue bonds	$33,618,930
State:	
State bonds 37 per cent of $9,140,- prin. and $385,000 int. high- highway bonds	$ 3,381,800
State bonds 37 per cent of $450,- 000 prin. and $385,000 int. rural credit bonds	166,500
Irrigation interest bonds	75,750
Total state	$ 3,624,050

The state bonds are not a tax liability, and are to be automatically redeemed from license receipts, gasoline tax and reimbursements for loans.

BOND OBLIGATIONS

Omitting state, city assessments and drainage district bonds, the total obligation against the taxable resources of the county as a whole is $18,089,100, and against the city (including 93.3 per cent of county highway bond debt) $17,891,850. The current annual total interest tax charge is $813,796, of which city property bears $809,810. These property bonds, redeemable from the general taxes, represent a total interest obligation of $14,207,299, and a total interest and redemption obligation of $32,296,399. The $7,241,830 city assessment and drainage district bonds carry a current annual interest charge against the property directly affected by the investment of $434,510, making the total annual interest on property debt $1,248,306.

INTERSTATE BRIDGE BONDS

The interstate bridge bonds and interest are no longer a factor of the annual county tax burden. The process of redemption from the revenues began in 1919, as an immediate result of the legislation of that year. In adopting the county budget for 1919, there were included the sums of $50,000 for the redemption of interstate bridge bonds, and of $58,750 for accrued interest. The subsequent legislative act, creating the "Columbia river interstate bridge commission," and defining its powers, authorized the payment of these obligations from the bridge tolls, and as a consequence the county general fund should have to its credit January 1, 1920, the unused bond and interest levies amounting to $108,750.

The annual revenues accruing from the operation of the interstate bridge have attained a stability that seems to guarantee the liquidation of the investment and a cumulative surplus more than sufficient for maintenance, replacement and reconstruction.

The two funds—"bridge" and "bridge toll"—should be merged; and if the commission has not the authority to invest surplus balances in bonds, the legislature should confer it. This is especially desirable if a permanent reconstruction fund is to be established. The earning capacity of the cash balances, unless funded in interest bearing securities, is only 2 per cent.

WHAT LAW PROVIDES

The law prescribing the duties of the commission in section 4, provides that the annual budgets of the 66 taxing units be filed for supervision on or before December 1; and in section 5 requires that the commission shall advise the taxing officials of the several units as to the tax to be levied in keeping with its findings and conclusions, between November 1 and December 31. Within this period "it shall be the duty of said levying boards to meet with said tax supervising and conservation commission at said times and places (to be designated by the commission) * * * that said proposed budgets shall, after said hearing, be carefully considered by said commission, the said commission shall report back in writing * * * the results of their findings."

AN IMPOSSIBLE TASK

It is practically impossible for a supervisory budget commission to function effectively in accordance with these requirements. The largest unit of expenditure is the city, and its annual budget is adopted, under the charter, the third Monday in November, three weeks after the budget estimates are compiled. Without having conducted a continuous examination of the municipal outlays for the antecedent portion of the year, fortified with precise knowledge as to the detailed expenditures of the previous fiscal term, an advisory commission could hope to have little or no influence as a supervisory agency in the ultimate approval of the budget. The same necessity exists in the case of the other budgets, but more particularly the budgets of the major tax units, namely, the county, school district No. 1, the port commission and the dock commission.

RESEARCH ESSENTIAL

The multiplicity of uses and pretexts for the heavy tax expenditures in Multnomah county, requires research in the general zones of operation. Curtailment of budget estimates through an advisory channel, and restraint by publicity upon the extravagant impulses of disbursing agents can only be effected when urged upon the substantial basis of specific information. Such information is not to be obtained by clerical scrutiny of the proposed budgets in the official headquarters of a commission or bureau, but as a result of independent investigation in the field of expenditure. For this necessary technical labor, chapter 375, Laws of 1919, makes no provision, and in allowing the expenditures of $2500 a year barely provides for perfunctory clerical services and office supplies.

UNIFORM BUDGET SCHEME

While the act creating the commission and prescribing its duties, directs it to cooperate with the levying officials in an advisory capacity, in the preparation of the annual budgets, it fails to define the elements of information to be contained in a uniform budget exhibit, applicable to the many different taxing units. Indeed, with all the legislative references to budgets, no competent budget statute has been enacted.

The remedy for the present condition as regards the school districts' budgets is to concentrate the district school finances in the offices of the county treasurer and county auditor, thus relieving the school directors of the responsibility of handling the funds, although reserving to them the authority to control disbursements through the voucher and invoice method applied to the expenditure of other public funds. Until this change is brought about legislatively—and the better method should be given state-wide application—the administration of school district funds will remain irresponsible and chaotic. Prior to legislative action an expert examination of the several districts in Multnomah county should be made.

The consolidated school budget sheet for Multnomah county, excluding joint districts, shows the total of the 1919-1920 estimated expenditures to be $3,589,978.69, of which $210,126.44 is for bond and warrant installment payments and interest.

MUNICIPAL TRANSPORTATION

When the various odds and ends of the transportation allowances in the municipal budget are aggregated, striking possibilities of economy are suggested. The total proposed expenditures in 1920 for motor vehicle accessories, supplies, repairs, auto hire, carfare and "other" outlays, is $159,617.50, and for transportation employes $77,330.55, making a total transportation estimate for the year of $236,948.05. On the basis of the average monthly expenditure for like service during the nine months of 1919, as reported in the budget estimates, the increase of the proposed outlay for 1920 would be $76,373, or 47.56 per cent. An allowance of $5816.50 is made for streetcar fares, $3615 for auto ihre and $7905 for "other" official transportation. The total of these items, $17,336.50, shows a 38.87 per cent increase over the average monthly expenditure made under similar classifications in 1919.

PUBLIC SERVICE VACATIONS

In professional and commercial occupations it is customary to provide for individual vacations during the dull season without increasing overhead costs. In public life the habit of employing vacation substitutes, acquired of recent years, is developing into obvious waste. The Multnomah county budgets for 1920 contain an aggregate of $79,826.25 for vacation service, most of which could be performed by cooperative arrangement, or temporarily neglected without detriment to the public welfare. The municipal estimates alone for vacation services total $41,352.50.

EMERGENCY FUND ACCOUNTS

One of the plausible devices for the purpose of creating surplus general fund balances is the unexplained "miscellaneous" or "contingent" items, added for full measure to the detailed estimates. For 1920, unexplained "contingent" funds amounting to $13,040 have been allowed 36 offices, departments, bureaus and divisions in the municipal budget. The increase of these allowances over the average monthly expenditure for nine months in 1919 is $5336, or 75.43 per cent.

Estimates or allowances of this character should not be countenanced in budget making. A general emergency fund allowance should be provided and expended through emergency warrants issued by the auditor on proof of emergent necessity, certified by department heads on detail forms.

LIMIT EXCEEDED

Jugglery of the county levies, following the adoption of an error in the published estimates, has resulted through violation of the 6 per cent constitutional limitation in a total county levy of $76,475.76 in excess of the legal allowance for annual increase. The 1919 legislature increased the levy limit for library purposes from ½ to 1 mill, but the taxes to be raised for library purposes are included in the sum total of taxes to be levied by the county commissioners for all purposes. The same legislature provided for the Rose Festival levy, which is likewise made a part of the annual sum of taxes to be raised for general county purposes. The county commissioners are authorized to include the estimates for these levies in their annual budget, and although the Library association asked for an increase of 51.13 per cent over the 1919 levy, the commissioners, under the legislative extension of the library levy limit, provided for the total estimate as a factor of the county government budget. When the county budget estimates were completed for publication they included the proposed library and Rose Festival levies, and the sum total of all the county levy estimates was within the 6 per cent limitation of annual increase.

EXCESS LEVIES IMPOSED

Tax levies as calculated under the amended law of 1917, with the resultant variation of sums over and above budget allowances, are seriously irregular. The labor and space saving pretext for restricting the decimal extension of the millage to the tenth point, is the specious pleading of indolence and incompetence; particularly with the present day equipment for precise mechanical computation. It appears from calculations, subject to trifling modification by the detection of errors during the process of extending the taxes on the rolls, that the net excess of levies in the county, over and above the budget requirements, is $44,806.52.

Certain state taxes are made to fall upon Multnomah county properly with disproportionate weight. That the community as a whole receives commensurate benefits in an indirect way is the legislative theory under which these tax contributions are exacted. (The report here includes a table showing that of $414,880.62 state taxes, levied in Multnomah county for 1920 collection, only $150,443.54 will be expended within the county, while $264,437.08 will be disbursed for local purposes elsewhere. These include levies for circuit judges, district attorneys and deputies, county fairs and market roads.)

EARLIER EFFORT FORGOTTEN

The county commissioners in 1913 took the initiative step toward establishing cooperative efficiency throughout the departments, in providing for an administrative code prepared by a representative of the New York municipal bureau of research. For lack of sufficient authority over the elective heads of departments, and because of official resistance where cooperation should have been willingly extended, this code, particularly in its check and accountancy features, has remained inoperative, although formally adopted by the commissioners as an expedient of county government.

THREE ESSENTIAL FACTORS

The approximate perfection of the budget system depends upon three incidental developments in an auditing department, whether conducted by the auditor as the official accountant, or the board of county commissioners as the chief disbursing authority of the county. One is the maintenance of a warrant register that will disclose from day to day the scrupulously classified vouchered expenditures against the detailed budget allowances, so as to exhibit at all times itemized and fund balances. The other is the establishment of unit cost records for maintenance, materials and supplies in every department, utility and institution; and the installation of forms that disclose the daily volume of business and the measurement of products and activities in each department.

A contract ledger showing from month to month the vouchered outlays and percentage of performance or delivery, would complete the data necessary for intelligent executive supervision of the public business and enlighten the deliberations of the budget sessions.

PLEA FOR UNIFORMITY

In the application of the principle of budget making for the control of government expenditures, small progress has been made beyond the loose consideration and formal adoption of estimates. The annual product of budgets in Multnomah county provide for a multiplicity of government necessities, public utilities, educational purposes, highway improvements and maintenance, institutional requirements and incidental pretexts. Each levying body, as the disbursing agent of public funds, has no particular incentive to regard its annual needs, actual and assumptive, as a factor in the taxation problem of the county as a whole; but on the contrary inclined to consider its own estimated requirements on a maximum basis. If a tax supervising and conservation commission, or any supervisory body of citizens, is to effect a saving betterment of the situation, a legislative plan will have to be devised for a uniform and coherent budget making system. The county, city and dock commission have made distinct progress in preparation of their budgets, and the forms and procedure of these tax units should be adopted as fundamental requirements of a general budget system that is in its present complexities and defects, a mockery.

SUGGESTED REFORMS

All estimates of officials, reported for the primary consideration of the levying bodies, should show in parallel columns the unit costs of three preceding years; the detailed expenditures of the last of these years, together with the budget allowances and six months' expenditure of the current year. The tax supervising body of the county should be authorized under an appropriation for that purpose, to prepare and issue to the various taxing units, all forms necessary for the establishment of a uniform system, and the budgets as compiled and approved, with the original estimate sheets, should be filed with the supervisory commission not later than October 1.

DELAY COSTLY

This would afford two months, little enough time for proper investigation and review by a supervisory board; consultation with the levying officials, publication of the budgets for the consideration of the taxpayers, and final adoption. The present dilatory practice of filing budgets with the assessor in December is embarrassing and expensive. A filing of the budget October 1 with a supervisory commission would enable that body to compile and report for publication by November 20, a comprehensive review of the annual tax problem.

A centralized administrative supervision of all funds derived from the taxation of the general property having become imperative in Multnomah county, the question to be answered is: What form shall the needed legislation take? The present commission appointed by the state executive, with insufficient authority and inadequate funds to function effectively, should be replaced by an organization patterned after the proposed national bureau of budgets. Its duties of investigation should extend beyond the voucher records of all public disbursing officers. It should be authorized to provide for uniformity of accountancy, and to plan a just classification of salaries in the public service, with due regard to the right of continuous employes to progressive compensation, and to the enjoyment of competitive promotion from one branch of service to another.

OPERATING MACHINERY

The bureau of budgets, or whatever the administrative body may be designated, should serve without compensation. Its most serious labor would be the selection of an expert staff of examiners, not to exceed three the first biennium, one of whom should be designated as chief and qualified with executive authority as the director of the bureau work.

RECOMMENDATIONS SUMMARIZED

In view of the insufficiency of the legislation under which the tax supervising and conservation commission is required to operate, and the insuperable obstacles in the way of compelling substantial results, the commission recommends that the press and the civic organizations concerned with the promotion of the commercial, industrial and property interests of Portland, cooperate in impressing upon the Multnomah county delegation elected to the next legislature, the necessity of securing the enactment of a competent budget law; of initiating constitutional and statutory changes that may be essential to the centralized administration of the multiple tax levying and disbursing functions of Multnomah county; and of creating a supervisory administrative commission with authority to audit and examine accounts, to establish concentration and uniformity of financial records, and to install cost accounting methods wherever advisable, with such provision for appropriations as will insure the efficiency of its operation.

Gold Medal Coming To Tichenor; Leads In Bird Saving Work

Deputy United States Marshal Frank B. Tichenor today is awaiting arrival of a gold medal awarded him by the permanent life protection fund for bird sanctuary work in 1919.

Tichenor is one of three persons in the United States awarded the medal for 1919. In all, there are only 14 medals in existence.

He gained the honor by getting pledges from 401 persons in Washington, Oregon, Idaho and California that they would prohibit bird slaughter on their land. Acreage thus pledged totaled 525,619.

The movement was started during the war, the government asserting that birds are necessary to man's preservation. They kill insects and thus save crops, it is declared.

COYOTE TRAPPING IS HOBBY

One of six enemies of sheep, hog and cattle raisers, caught by M. M. Matett, telegraph operator of Gibbon, Or.

Gibbon, Or., Jan. 31.—M. T. Matett operates a telegraph instrument in the local office for a vocation and catches coyotes as an avocation. To date he has caught six of these enemies of the raisers of sheep, hogs and stock.

Matett traps for no other animal and enjoys matching his wits against the wily beasts, known as one of the most cunning of trap evaders. Recently he was fortunate enough to get a good picture of one caught in a trap before he killed it.

BROWNELL IS NOT TO ENTER PRIMARY RACE FOR SEAT IN SENATE

Former President of Upper House Emphatically Asserts He Has Had Enough.

Oregon City, Jan. 31.—George C. Brownell, former state senator from Clackamas county, and at one time president of the state senate, will not be a candidate at the primary election for a return to that office. This he made emphatically known this afternoon. He asserted that he had had all of the political activities that he desired.

Divorce suits were filed in the circuit court today as follows: Eva E. Spencer against M. D. Spencer, cruelty; Essie June Keers against Louis H. Keers, failure to support and cruelty; Agnes Nelson against Milton Nelson, cruelty. Mrs. Nelson asks $50 suit money, $200 attorney's fees and $300 temporary alimony, alleging Nelson earns $160 a month, has personal property worth $3000 and considerable real property.

D. E. Frost, originator of the anti-cigarette initiative bill, petitions for which are being circulated, asserts that the State Grange organization has indorsed the measure, and expects to have petitions placed in every grange in Oregon at once.

Decrees of divorce were issued today to Iva R. Pettit from Harrison H. Pettit, with $60 monthly alimony; Elta Robinette from Ralph Robinette, and William R. Hoofer from Rose Hoofer.

A marriage license was issued today to Miss Anna Rinearson and Samuel Harvey Rankin, well known people of Gladstone.

Burns Fatal to Girl

Vancouver, Wash., Jan. 31.—Ellen A. Beaver, 8-year-old daughter of John L. Beaver of Proebstel, died this morning at 7:30 o'clock as a result of burns received three weeks ago. Besides her father, she is survived by four sisters and two brothers. Funeral services will be held Monday at 1:30 p. m. from Limber's parlors. Rev. Mr. Albright will officiate.

D. E. FROST JOINS RACE FOR POST OF SHERIFF IN CLACKAMAS COUNTY

W. T. Wilson, E. L. Johnson, E. T. Mass Also Named as Possible Candidates.

Oregon City, Jan. 31.—Another avowed candidate for the Republican nomination for sheriff of Clackamas county appeared today with the announcement of D. E. Frost that he would again make the race against W. J. Wilson, whose friends say he will try for the office for the fourth term. Frost was a candidate in the 1918 primaries, running second in a three-cornered fight, and carried several of the largest voting areas, including Oregon City and Oswego, but the vote of the country districts nominated Wilson.

E. L. Johnson, boss barber, has also been mentioned as a probable candidate, but has not confirmed the rumor. E. T. Mass, former sheriff, is an avowed candidate on the Democratic ticket. Frost was for seven years juvenile officer of Oregon City, and for six years constable of the same district.

Rev. D. L. Schultz, labor evangelist of the Baptist church, and coming from the headquarters at Pittsburg, Pa., will conduct a two weeks' series of meetings in the local Baptist church, beginning February 15, in a campaign among the mill workers and laboring people. In preparation of these meetings cottage prayer meetings are to be held throughout the city next week, with public meetings Wednesday night in the United Brethren church and Friday night in the Mountain View church, services in charge of Rev. W. E. Pettibone, the pastor, and Rev. A. J. Ware, county evangelist. The Alldredge Brothers quartet will sing at both services.

A centenary movement pertaining to evangelism is to be held in the parlors of the Commercial club in Oregon City Thursday, when Dr. A. Howarth, from the centenary era office, will be the principal speaker. Dr. E. E. Gilbert, district superintendent of the M. E. church and former pastor of the church of this city, and delegates from various points of the Salem district, will attend. The meeting will start at 11 a. m. and continue throughout the day.

Bush & Lane Piano company has brought suit against R. H. Caswell to recover $235.40, alleged to be due for merchandise.

Reorganization of Klamath Chamber Well Under Way

Klamath Falls, Jan. 31.—With the appointment of A. B. Epperson, vice president of the First State and Savings bank, as chairman of the committee for soliciting funds, reorganization of the Klamath Chamber of Commerce is actively under way. Membership pledges amounting to $3000 have been received. Other members of the committee are Bert C. Thomas, George C. Ulrich, W. P. Johnson and C. V. Holmes. Fred A. Baker is chairman of a committee to draft a constitution and by-laws.

W. N. Hall has returned home after three years in the United States navy. He married Miss Florence May Matthews of Plymouth, England, last July in Plymouth. He is the son of Mr. and Mrs. William Hall of this city.

Congregationalists To Write History of First Church Here

A history of the First Congregational church is to be written and a museum of articles of interest is to be established, it was decided at the conclusion of the twenty-fifth anniversary of the church Thursday night.

A committee of five was appointed to gather all possible data looking to a history of the church and embody it in a book. Implements used in the building, portraits of the founders of the church and articles of furniture used in the earlier buildings are to be collected into a kind of museum and all who attended that first service and all who were members of the church previous to 1895 are to be organized into a society to be called the "Friends of the Founders." This society will meet at least once a year.