

Writ of Review Is Issued

Concerns Legality of Proceedings of Equalization Board.

Tomorrow an important case will be argued in the circuit court of Marion county...

Our New York check man will be here tomorrow. Any of our customers wishing something in the check or way like a little letter that is usually kept in check will do well to call at the store tomorrow and he shows the bill to be upon them.

ARMORIES.

Marion Co. Supporting Two.

One Reform Secured--All County Bills Must Be Sworn to.

A correspondent who seemed to speak by the arm disclosed in THE JOURNAL for the first time that Marion county is not only paying two cents of a month each for militia companies, but is paying \$25 a month for an additional armory and some heavy bills for extras.

THE BILLS FOR EXTRAS are rendered as follows: May 2, 1901, by Capt. John A. Evans, as follows: "I have the honor to ask for aid in behalf of Co. 'I,' Second Regiment, O. N. G., to pay the necessary expenses incurred in the last four months and for the next eight months. The present indebtedness amounts to \$44.55. With these debts paid off there will be no more contracted over the allowance." Allowed May 7, G. P. Terrell.

The next bill is to "B" Co. but is not signed by anyone. It is dated and filed June 10, and reads: "Marion county to Geo. B. Second Regiment, O. N. G., for additional rent of armory for April and May 1901." Allowed June 10, G. P. Terrell.

The warrant for \$44.55 was drawn by Capt. Evans. The warrant for \$50 was drawn by Capt. Leabo.

THE DOCKET. June term: In matter of application of Co. "B," Second Regiment O. N. G., for additional county aid, allowed \$50.

THE INSTITUTE BILL. The following bill has been filed against the institute fund by County Superintendent Jones for the expenses of the institute ending June 25:

Table with 2 columns: Name, Amount. Includes C. W. Darrett, M. J. Cooper, E. H. Anderson, G. A. Peabie, Janitor, D. W. Koder, W. I. Bialy, Statesman Pub. Co.

A REFORM STEP. Judge Terrell has taken a good step in the right direction in the matter of bringing bills properly before his court for allowance. He has had blank forms printed for filing and swearing to itemized accounts.

STATE OF OREGON,) COUNTY OF MARION,) I, being first duly sworn, say I am of the above-named firm of the foregoing itemized account of the County of Marion, is a true and correct statement of the same, and that the prices charged therein are reasonable and not in excess of the present market value thereof, and the same is wholly unpaid.

Subscribed and sworn to before me this ... day of ... A. D. 1901.

THE "REPAIRS" ENTRY. In vacation after June term, Pugh & Gray, \$242.65 claimed, \$242.65 allowed. True entry L. V. E.

Probate Court. A. J. Basy and A. M. Clough have petitioned the county court for the appointment of W. J. Culver as administrator of the estate of Mrs. C. B. Lyvermore who died in this city on April 6, last, leaving property valued at \$1,000.

KNOWN HERE--The man W. H. Waldron who was hurt at Walla Walla Sunday lives about four miles south of the city, where he has a wife and five children. They live on a 20 acre tract which Mr. Waldron owns, and are in fair circumstances.

Tuesday afternoon Judge Geo. H. Burnett, of Department No. 1, Marion county circuit court, has filed an important order with County Clerk L. V. Elden. Acting upon a petition for a writ of review, the full text of which appears below, Judge Burnett yesterday made the following order in the matter of the petition of plaintiffs for a writ of review in the case of the Dayton Hardware company, of Portland, plaintiffs, vs. State Board of Equalization and Multnomah county, defendants:

"On reading the petition of the plaintiffs herein and hearing Geo. W. Joseph of plaintiffs counsel, and on examination of plaintiffs' undertaking for writ of review with F. Dayton as surety, which undertaking is approved it is ordered that a writ of review be issued out of the above named circuit court directed to the State Board of Equalization and to H. R. Kincaid, the person alleged to have custody of the records and proceedings of said State board of equalization requiring them to return said writ into Department No. 2 of the above named circuit court on or before Saturday July 10, 1901 at 9 o'clock of said day, having annexed thereto a certified copy of the record and proceedings of the State board of equalization aforesaid for the year 1896, that said record and proceedings may then and there be reviewed as prayed for in said petition.

Done at chambers in Albany, Or., June 25, 1901. GEO. H. BURNETT, Judge.

The final decision in this case is anxiously awaited as the legality of the proceedings of the late State board of equalization is involved.

PEITION FOR WRIT OF REVIEW. In the circuit court for the state of Oregon, for the county of Marion. Dayton Hardware Co., plaintiff, vs. State Board of Equalization and Multnomah county, state of Oregon, defendants.

"To the Hon. Geo. H. Burnett, judge of the said state: Your petitioner, Dayton Hardware Co., by this its petition for a writ of review, respectfully states and shows unto your honor:

"That your petitioner, Dayton Hardware Co., a private corporation duly incorporated and organized under the laws of the state of Oregon, and having its principal office and place of business at the city of Portland, Multnomah county, Oregon, therein.

"That long prior to and on the first day of March, 1896, your petitioner was a resident, and the owner and in possession of certain personal property in Multnomah county, Oregon, assessable for taxes for said year, and which the assessor of said county attempted and pretended to assess to your petitioner for the state, county and school taxes of said year, by making entries thereon in the assessment roll of said county for said year, opposite the name of your petitioner as follows:

"Dayton Hardware Company, Merchandise and stock in trade \$6000; one horse \$50. Total value of all property \$6050, but with no other or further description or means of identification.

"That said assessor attempted and pretended to assess all property, both real and personal, in said county, for the taxes of said year in like manner, and upon like classifications, making the aggregate valuations of all said property under each of said classes as entered upon said assessment roll as follows: Town and city lots \$20,475,948; improvements on town and city lots, \$9,883,091; merchandise and stock in trade \$2,319,090; but without any other or different classification, description or means of identification of the several kinds or classes of property either real or personal, appearing on said assessment roll.

"That said assessment roll with said entries thereon was duly completed by said assessor and returned to the county clerk of said county, who duly returned the same to the county board of equalization of said county on the 1st Monday of October, 1896, that being the first day of its regular session for that year, and the same was then duly examined and corrected by said county board, but no change was made in the classification, description or valuations of the property appearing upon the assessment roll.

"That afterwards the county clerk of the said county duly made and certified to a copy of the said assessment roll, and transmitted the same to the secretary of state at Salem, Ore., by whom the same was returned and delivered to the defendant state board of equalization on the first Monday in December, 1896, the same being the first day of its regular session during that year.

"That said board of equalization of the State of Oregon, duly organized on said day by electing A. C. Auldron, one of its members, President, and H. L. Wells, secretary, thereof, and thereupon attempted and pretended to revise and equalize the valuations and assessments of real and personal property, appearing on the said assessment roll, and according to the classifications and descriptions thereon, in connection with the certified copies of the assessment rolls of all other counties in the State of Oregon, except the county of Marion, and attempted and pretended to continue such revision and equalization of the valuations and assessments of real and personal property as shown on said assessment rolls, until the 30th day of December, 1896, when its regular session for said year was adjourned.

"That the county clerk of Marion county, Oregon, neglected and refused

to make of copies, or transmit to the secretary of state, or to furnish said state board of equalization any copy of the assessment roll of said county for said year, and no duly certified or authenticated copy thereof was before said board or considered by it, at the time of the attempted and pretended revision and equalization of the valuations of several classes of property, real and personal, shown on the assessment rolls of the other counties and to add and deduct the percentages therein as aforesaid.

"That said board of equalization during its last session in December last, attempted and pretended to classify real property in the several counties of the state of Oregon, as 'Town and City Lots,' 'Improvements on Town and City Lots,' 'Railroad Lands,' 'Wagon-road lands,' 'Other Non-Tillable Lands,' 'Tillable Lands,' 'Improvement on Landed and Patented Lands,' 'Railroad Tracts,' and 'Telegraph and Telephone Lands,' and to add and deduct percentages thereon from the aggregate valuations in the several counties of each of said classes separately; but did not attempt or pretend to raise or equalize the valuation of personal property in Marion county according to its class, or kind, except as to live stock, but attempted and pretended to add 20 per cent to the aggregate valuation of certain other real property, in said county, and described on said certified copy of assessment roll as 'Improvements on town and city lots' and 'other real property,' thereby increasing the same from \$2,319,090 to \$2,782,908.

"That during said session said board of equalization attempted and pretended to add 20 per cent to the aggregate valuation of certain real property in Multnomah county, state of Oregon, classified and certified on said certified copy of assessment roll of said county for said year 1896, then before said board as 'Town and city lots,' and not otherwise, thereby increasing the same from \$20,475,948 to \$24,571,137, and to add twenty per cent to the aggregate valuation of certain other real property, in said county, and described on said certified copy of assessment roll as 'Improvements on town and city lots' and 'other real property,' thereby increasing the same from \$9,883,091 to \$11,861,709 and to add twenty-five per cent to the aggregate valuation of said personal property in said county classified and certified on said certified copy of said assessment roll as 'Merchandise and stock in trade' and not otherwise, thereby increasing the same from \$2,319,090 to \$2,909,812.

"Said increases in the aggregate valuations of 'Town and city lots,' 'Improvements on town and city lots' and 'merchandise in stock and trade,' many of them were reasonably or at all necessary to just equalization, but on the contrary rendered the valuation of said property, and all of it, as compared with the valuations of like property in other counties, unequal and unjust, and imposed upon the taxpayers in Multnomah county, owning or holding said property more than their proportion of state and county taxes, and the majority of the members of the said state board of equalization, well knew the same when said percentages were added, and understood and intended that the addition of said percentages should have such effect.

"That said state board made or caused to be made a table showing the addition and deductions of said percentages, and caused its president and secretary to certify to the secretary of state the note per cent to be added or deducted from the assessed valuations of each of said classes above named in the several counties except said county of Multnomah, which certificate was filed in the office of secretary of state on the 31st day of December 1896.

"That in pursuance of said action of state board the county clerk of Multnomah has attempted and pretended to add said percentage of 20 per centum to the separate valuations and assessments of 'Town and City Lots,' and of 'Improvements on Town and City Lots,' and of 'Merchandise and Stock in Trade,' in said county, to the owners thereof, respectively, including your petitioner, by reason whereof, the taxes charged against your petitioner are greatly increased and the collection thereof will cause your petitioner great and irreparable injury and damage.

"And your petitioner states and specifies that said action of said state board of equalization and the addition of said percentage were and are erroneous and void, in the particulars for the reasons following.

"First--That said board of equalization had no jurisdiction to act without the certified or other duly authenticated copy of the assessment roll of Marion county before it.

"Second--Said classifications and descriptions of real and personal property are unauthorized by law and the attempt to add percentage to the aggregate valuation of any of said classes was and is ineffective and void.

"Third--The attempt of the state board to add per centum of 20 per centum, to the aggregate valuation of 'Improvements on town and city lots,' in Multnomah county, was and

is void on the further ground of insufficiency of description.

Fourth--The attempt of the State board to add twenty-five per centum to the aggregate valuation of 'Merchandise and Stock in Trade' is void, both on the ground that no such classification is allowed by law, and that such description wholly fails to show the kind or class of property embraced therein, or to afford any basis for equalization.

Fifth--Such action of the State board was wholly void, wherefore your petitioner prays for a writ of review directed to the secretary of State, as the legal custodian of the records and proceedings of said Board of Equalization, requiring him to retain said writ to this circuit court, and not elsewhere, with a certified copy of the records and proceedings of said board in question within a time therein specified; that the same may be reviewed by said circuit court, and requiring said defendants to desist from all further proceedings in the matter, to be reviewed, and that upon the return said action and determination of said state board of Equalization may be adjudged unauthorized and void and said per centum and each of them, be declared illegal and void; and for its costs and disbursements in this proceeding and for such other and further relief as may be just and in accordance with law.

Joe. Simon, E. B. Watson and Joe. Meier are attorneys for the petitioner.

THE BRIDGE--Considerable anxiety is being manifested about the length of time for which the big bridge will be closed for repairs. The contractor is pushing the work of laying the planking, and the parties in charge of hauling the lumber are increasing the force of teams. The lumber comes from beyond Dallas, and has to be hauled fifteen miles. The Polk county farmers are also becoming anxious to have the work pushed, as they want to come to Salem with their produce.

Feed Drops "Mudch." Bran and shorts are cheaper than corn. Price of mill feed greatly reduced. Call at the mill for quotations. Delivered free in quarter ton lots. SALEM FLOURING MILLS CO. 6-15-did.

Fire Clay for fruit dryers and other purposes--for sale at GILBERT BROS. Salem, Or. 6-14-d & w in

Don't forget to call at the New York Racket, for bargains in bosley, notions, straw hats, for all ages at low prices, sweaters, overalls, jackets, baggy robes and other articles. 28 2t & w

THE OLD PIONEER STORE. Expects a large consignment of imported crockery and queens-ware, and as we will be crowded for room will make this offer for July. Where a bill of dishes or glassware amounts to \$5 we will give one pound of Spider Lex tea. If purchase amounts to \$10 we will give \$1.50 in groceries. This means for cash.

E. M. ROWLEY, THE CELEBRATED GAMBRINUS Brewing Co.'s Pilsener Lager Beer. The finest beer brewed FOR SALE AT W. R. ANDERSON'S, 217 Commercial st.

Up to Date In Prices, In Workmanship, In styles and In Quality. Remember, we are the first to put all watch and jewelry repairing at half price. Consultation and eyes tested free by Salem's leading Optician, Watchmaker and Jeweler. C. H. HINGES, Second door north of P. O.

THE TALK OF THE TOWN AND SURROUNDING COUNTRY. OUR Bankrupt STOCK SALE. has raised a grand commotion every where and no wonder for the low prices we call our goods at, is enough to raise "Cain" in any community. Our low prices and splendid values does the work, so don't fail to take advantage of this immense opportunity to procure first class goods at just your own prices. Our grand Auction Sale continues daily at 1 p. m. and 7:30 p. m. Our time is limited here. So do not delay, but come. Shaw's Bankrupt Stock Sale, Corner State and Commercial sts.

Call and see GRAY BROS. new stock of STOVES AND TINWARE. The greatest variety, and finest stock in the city, corner State and Liberty streets. The only complete stock of blacksmith and wagonmakers goods south of

BY HOWER BROTHERS.

WEDNESDAY, JUNE 20, 1897.

O. C. T. Co's 'ALTONA' Fine Passenger Suits. Lessons for Portland Monday, Wednesday, and Friday at 7:15 a. m. Quick time, regular service and low fares. Dock between State and Court streets. M. P. BALDWIN, Agent.

Straw Hats Still Going

At 50 cents. Not many left, so we decided to let them go.

Capes at Cost.

If you're satisfied with first cost, here's a chance. No reserve, all capes at 50c.

Shirt Waist Bargains.

You know the "Troyer Brand." None better, and you buy them now at low as the "Holloway" goods. Made kinds. Quality made first with an always.

Wash Goods.

The time is ripe for selections if you have not already done so. Look them over.

J. J. Dalrymple & Co.

Wiggins' Bazaar

RACKET PRICES. New lines of ladies, waist sets, belt, plain, plain, ladies' silk and string sets, etc. and 12 1/2; silk bows \$2; feather weight, dress, slippers; rubber slippers 1/2; basket, dress, caps, etc. and up, various telescopes, all sizes.

EXPECTED TODAY--Large line of men and women's hats, men's shirts, undershirts, ties, suspenders. Everything at racket prices for cash.

WHEEL FACTS--The enormous trade enjoyed by Cosmopolitan, and others in its class, has had its effect on the \$200 following, and we'll soon hear of all of them going for \$75. It's a direct acknowledgment that the \$200 wheel is As. Acknowledged.

Wiggins' Bazaar.

OREGON PERSONALS.

Earl Race went to Portland today. R. S. Clark returned last night from Portland.

Hon. Geo. C. Brownell, of Oregon City, was in Salem last night.

Rev. and Mrs. H. F. Berger left today for their home at Addy, Wa.

Hans C. Wahlberg, the hopbuyer, returned to Portland today.

J. M. Long and family left today, overlaid, for Brownsville, where they will reside.

Mrs. G. H. Gibbons, of East Portland, is the guest of Mr. and Mrs. James Maguire.

Mr. and Mrs. E. Hicks, who have been visiting Mrs. L. F. Griffith at the Asylum, left today for Canyon City.

Mrs. Holbrook, who has been visiting her parents in this city, has returned to her home at Butte, Montana.

Miss Greta Rosenburg, of Seattle, will arrive this evening to spend the summer with her grandparents, Mr. and Mrs. J. G. Wright.

STATE HOUSE NEWS.

W. M. Kelly, a sheepherder from Lake county, age 23, was committed to the asylum today.

The state weather bureau prediction is, Thursday probably showers.

Adjutant General Tuttle left Hood River, at 4 a. m. to confer with Governor Lord. He says the Second Regiment is a splendid body of men and the Salem companies are equal to any in this state. He says the boys drill from sunrise to sunset.

In Justice Court.

T. J. Sullivan, under arrest for the larceny of a coat and vest, will be given a trial before Justice H. A. Johnson at 9 a. m. Thursday.

COTTON CHALLIES--A nice line of challies at the remarkable price of 35c a yard, 30 yards for \$10.

WASH GOODS REMNANTS--5 to 12 yard pieces, values from 10 to 15c a yard. Our price 5c a yard.

CANVAS HELMETS--25c each to close. Straw hats at cost.

SHIRT WAISTS--25c and up. Any shirt waists in the store for one half the usual price.

NARROW LACES--A big line of new Valenciennes laces just in.

WOOLEN SUITINGS--The 35c line reduced to 29c a yard. The 50c line 45c.

RED SHIRTS--New red shirts for men, women and children. Also a fine line of new Oxford ties in red, brown and black.

WILLIS BROS. & CO.

No. 302 Commercial street. First door south of the new post-office.