DELINQUENT TAXES OVER TWO MILLION

Is $1,874,735 Exclusive of Multnomah, Coos and Curry Counties

Exclusive of the counties of Coos, Curry and Multnomah, from which no reports have been received, the total amount of delinquent taxes on the tax rolls of the several counties of the state on September 30, 1914, according to a statement issued by the accountancy department of the office of Insurance Commissioner Ferguson, was $1,874,735.70. Of this total amount of delinquent taxes listed $1,276,150.52 is from the 1913 assessment rolls. The realty taxes delinquent, including the 1913 rolls, amounts to $983,309.82; personal taxes, $249,176.56; not segregated in reports as between real and personal, $642,249.32.

According to this report the amount of delinquent taxes on the 1913 tax roll for Marion county, on September 30 of this year, was $64,105.81. In checking up the records of the officers of the several counties, the expert accountants in the employ of the state accountancy department, classified delinquent taxes as assets, and failure to collect them is chargeable to the delinquency of the tax collectors of the several counties. This is Insurance Commissioner Ferguson's interpretation of the status of delinquent taxes, although one of the courts for Multnomah county disagrees with him on this point, and if these taxes are allowed to run for a period of seven years after becoming delinquent they become outlawed and operate as a dead loss to the taxpayers.

Under the present law taxes upon the 1913 roll became technically delinquent on September 1, 1914, but, under a decision of the attorney general, a period of 90 days' run after that date before the tax list could be advertised, which would bring the delinquency date up to January 1 before certificate of delinquency can be issued and the rate of interest and penalty attached, when the first half of the taxes have been paid.

Of the Marion county delinquent list a large portion has been collected since September 30, and only about $41,000 remain upon the 1913 roll, and of this amount approximately $12,000 is tied up in Oregon & California railroad grant lands, which cannot be collected or realized upon until the suit for the cancellation of the government railroad grant has been decided definitely by the United States courts, before which the suit is now pending, upon appeal by the railroad company. Hence the actual amount now on Marion county's delinquent list is about $29,000 of collectible taxes, and the county officers feel certain that practically the full amount will be recovered, as all properties sold for the full amount of taxes, interest and penalties after the expiration of the advertising period.

The tax delinquencies of the several counties on September 30, according to the statement of the accountancy department, follow:

Baker	$ 58,917.83
Benton	32,657.64
Clackamas	63,212.02
Clatsop	85,841.68
Columbia	89,225.93
Crook	52,003.67
Douglas	167,812.21
Gilliam	16,297.67
Grant	23,466.04
Harney	34,490.76
Hood River	21,363.65
Jackson	267,791.88
Josephine	107,022.99
Klamath	133,651.39
Lake	33,522.65
Lane	146,215.70
Lincoln	54,778.87
Linn	48,203.07
Malheur	39,419.18
Marion	64,105.81
Morrow	21,149.07
Polk	33,046.93
Sherman	7,697.95
Tillamook	28,304.51
Umatilla	44,879.02
Union	19,364.80
Wallowa	23,320.29
Wasco	41,530.32
Washington	55,035.26
Wheeler	18,518.17
Yamhill	41,[illegible].14
Total	$1,874,[illegible].70

MADE HIM WISH HE WAS JUST AN ANT

Seattle, Wash., Dec. 30.—The "mulligan" has been served, and 150 men—men of the army of the unemployed who are being fed and housed by the city in the Hotel Liberty—then gave ear to Professor Trevor Kincaid of the University of Washington zoology department, and amateur investigator and collector of bugs, who spoke on "Ants."

"Ants," he said, "are willing workers. They have no poor among them."

The guests of the Liberty who had been watching the professor with mere tolerance now began to take notice.

"Ants go in tribes," the professor continued. "The tribes usually fight each other. But if you put a number of them together they gradually become used to each other and then work for the common good. An ant never knows what it is to be without work or to be hungry. None of them are ever in want."

And the fellow who talks in his sleep murmured: "If I only was an ant."

PRINCE TO COMMAND

Amsterdam, Dec. 31.—The appointment of Prince Eitel Friederich, one of the kaiser's sons, to the command of the First brigade of imperial guards was announced today.

To Cure a Cold in One Day.
Take LAXATIVE BROMO QUININE Tablets. Druggists refund money if it fails to cure. E. W. GROVE'S signature is on each box. 25c.

ALTERATION SALE

FLORSHEIM SHOES
"The Best Man's Shoe in America"
—Select the pair you want and deduct ONE DOLLAR from the price

The Interior of the "Toggery" to be entirely remodeled

HAMMOND-BISHOP COMPANY
SUCCESSORS TO THE TOGGERY
CLOTHIERS
167 COMMERCIAL STREET

Salem, Oregon, Dec. 31, 1914

Now that the holiday season is over, we are ready to go ahead with our plans for the interior alterations, changes and enlargements of departments.

Before it is possible, however, to surrender our store to the carpenters, we must sell off a large portion of our present stock. Quick action is imperative and many patrons who were unable to take advantage of the exceedingly low prices during our reorganization sale will now have the desired opportunity. The pressure caused by the arrival of Holiday Goods and the rush incident to Christmas buying, forced us to make our reorganization sale very brief. The quality of the "Toggery" merchandise is too well known to require comment. Every price quoted below is guaranteed absolutely as stated. We must have the room and at once.

Sincerely yours,
Hammond-Bishop Company

Room must be made for the carpenters. Great bargains in every department

FLORSHEIM SHOES
"The Best Man's Shoe in America"
—Select the pair you want and deduct ONE DOLLAR from the price

HERE ARE A FEW OF THE MANY BARGAINS

HAT BARGAINS

All $1.50 Balmacaans cut to.....$1.15
All $3.00 Soft and Stiff Hats cut to.....$2.15
All $4.00 Soft and Stiff Hats cut to.....$2.65
All $5.00 Soft and Stiff Hats cut to.....$3.95

Our Hat Dept. is to be doubled in size. Every hat must be sold before the dust begins to fly.

HAND BAGS AND SUIT CASES

All $25.00 Bags and Cases cut to.....$14.95
All $20.00 Bags and Cases cut to.....$12.75
All $18.00 Bags and Cases cut to.....$10.75
All $15.00 Bags and Cases cut to.....$ 9.75
All $12.00 Bags and Cases cut to.....$ 8.75
All $10.00 Bags and Cases cut to.....$ 7.75
All $8.00 and $7.50 Bags and Cases cut to...$ 6.75

The largest stock in Marion county and all new, fresh goods. An overstock is the reason why we are making such deep cuts in prices.

LADIES' MACKINAWS

We have only about twenty beautiful garments left, and offer them for quick sale as follows:

$12.50 Mackinaws cut to.....$ 8.75
$15.00 Mackinaws cut to.....$ 9.75
$17.50 Mackinaws cut to.....$12.50
$18.50 Mackinaws cut to.....$13.50

Especially beautiful colorings.

FURNISHING GOODS

10c White Handkerchiefs cut to.....3c
$1.00 Four-in-Hand Ties cut to.....55c
50c President Suspenders cut to.....29c
15c Black and Tan Cotton Hose cut to.....9c
$1.00 Dress Shirt Protectors cut to.....95c
50c "Porous-Knit" Underwear cut to.....29c
50c Hose, all colors, cut to.....38c
25c Hose, all colors, cut to.....19c
$1.25 Shirts for business wear cut to.....95c
$1.50 and $1.75 Shirts cut to.....$1.15
25c Knothe Garters cut to.....10c
50c Balbriggan Shirts and Drawers cut to....35c
50c Knothe Garters cut to.....19c
$2.50 Union Suits cut to.....$1.95
$3.00 Union Suits cut to.....$2.35
$5.00 Union Suits cut to.....$3.85
$1.50 Pajamas cut to.....$1.15
$2.50 and $3.00 Pajamas cut to.....$1.95
$3.50 Sweaters cut to.....$2.65
$5.00 Sweaters cut to.....$3.60
$1.00 Overalls, all kinds, cut to.....88c
50c Work Shirts cut to.....39c
$1.50 Flannel Shirts cut to.....$1.15
$2.50 Flannel Shirts cut to.....$1.95
$4.00 Heavy Flannel Shirts cut to.....$3.35
$5.00 Heavy Flannel Shirts cut to.....$3.95
25c Initial Handkerchiefs cut to.....19c
Three Japanette Hdkfs. in package cut to....19c
$1.50 "Cooper" Knit Shirts - Drawers cut to $1.15
50c Suspenders cut to.....35c
$1.50 Collar Bags for traveling cut to.....$1.15

MEN'S SUIT BARGAINS

$18.00 to $20.00 Men's Suits cut to.....$14.50
$25.00 Men's Suits cut to.....$18.50
$30.00 Men's Suits cut to.....$22.50

All new, attractive styles. Every suit must be sold as we are arranging for a new and large department for men's, young men's and boys' clothing. When our plans are completed we will have the most attractive clothing store in Marion county.

MEN'S MACKINAW COATS

$7.50 to $8.00 Mackinaws cut to.....$5.95
$10.00 Mackinaws cut to.....$7.95
$12.00 Mackinaws cut to.....$8.95

All sizes, from 36 to 46, and every coat of this year's cut and pattern.

OVERCOATS

Every Coat Marked Down!

$20.00 Men's Overcoats cut to.....$13.50
$25.00 Men's Overcoats cut to.....$17.50
$30.00 Men's Overcoats cut to.....$19.50
$35.00 Men's Overcoats cut to.....$27.50

Included in these lots are a quantity of the new Balmacaans in fancy patterns, as well as the quiet styles for conservative men.

RAINCOATS

$15.00 Raincoats cut to.....$10.50
$17.50 Raincoats cut to.....$12.50
$25.00 Raincoats cut to.....$19.50

It is impossible to enumerate every item. Whatever your clothing needs, come direct to us. This "Alteration Sale" will take the place of all January clearance sales and the price reductions are much more pronounced than would be possible except for the absolute necessity of getting empty shelves and counters ready for the carpenters. All purchases are subject to home examination and money is always cheerfully refunded if garments are returned unworn and uninjured. Later on we shall have some agreeable store news concerning our improvements. Get out your wallets, stockings and bank books and come prepared for genuine bargains.

HAMMOND-BISHOP COMPANY

LEADING CLOTHIERS

"The Toggery" S[illegible] Commercial St.

Here Are "The Men Behind Our Guns" Ready to Serve You

David R. Yantis — L. Z. Simpson
Allen Buman — Clarence E. Bishop
W. Hammond