

WHY SANTA CLARA OBJECTS.

ORCHARD PROPERTY HAS DEPRECIATED GREATLY.

Her Officials and Those of Alameda on the Equalization Rack.

Alameda's representatives were before the State Board of Equalization yesterday morning for the purpose of attempting to show cause why the assessable valuation of the property in that county should not be raised. Those present were A. C. Richards, Chief Deputy Assessor; E. A. Elsworth, Henry Chadburn and Thomas B. Russell, Deputy Assessors, and Supervisors J. R. Talcott, Thomas D. Wells, John Mitchell, Charles Roeth and W. H. Church.

The Assessor's roll for the county showed the following figures: Real estate other than town lots, \$1,776,825; improvements on same, \$3,588,550; city and town lots, \$41,231,125; improvements on same, \$22,478,950; improvements on leased land, \$52,115; personal property as per schedule, \$9,002,551; money, \$204,975; solvent credits, \$206,628. Total value of all property, \$94,501,711.

The Auditor's return, as fixed by the Board of Supervisors, footed up \$92,606,721, as against \$92,379,917 in 1896, or a decrease of \$226,804.

Supervisor Charles Roeth took the initiative, and called attention to the specific reduction in values was on certain particular property, and not on the county roll as a whole. The values of all street-railways have greatly depreciated during the past year, he said, and to that fact more than any other, is traceable the noticeable decrease in values of county property as a whole.

Mr. Roeth was closely questioned concerning values of property in the city, and stated that the change since 1896 had not been appreciable. He also answered questions concerning assessments laid on particular improvements on property which have been destroyed by fire since March 31. About certain pieces of property the Supervisor was emphatic that the assessments stand, but on other and similar property which had been destroyed, he was unable to testify.

Supervisor Roeth said that while the County Board of Equalization was struggling with the roll, the statement was made that no matter what the local board did, the State Board would raise the assessment anyway. He, however, had protested against the statement, and had said that the County Board ought not to presume that the State Board would increase the valuation, and that such statements would only be a temptation to the county was cited to appear and show cause.

Mr. Roeth stated in regard to the data laid before the State Board, and the adopted resolution accompanying it, that the resolution had been included for the purpose of calling the attention of the board to the fact that the values of Alameda County property were fixed at a much higher rate than Los Angeles County property.

In answer to a question by Equalizer Arnold H. Roeth whether he personally did not know whether or not Los Angeles property really was assessed lower, value for value, than Alameda County.

Supervisors Wells and Mitchell stated to the board that in their opinion the property was assessed to its full value, and that while certain holdings might have been fixed too low, others were certainly too high. They were certain that, as compared with the property of other counties, that of Alameda was assessed very high.

Supervisor Mitchell presented a list of property sold within the last few months, all of which had been sold for less than they had been asked for.

The Alameda County delegation were short on data to make out a good case. Their presentation almost entirely consisted of bare statements, without statistics or data to bear them out. Many of the questions, pertinent and otherwise, put by the members of the board, either went without answers or with answers which were evidently not satisfactory.

Chief Deputy Assessor Richards produced his rolls and explained the character of gains and losses on property in the several townships in the county. He also filed a long list of property sales, showing that the assessments were much in excess of the actual selling prices.

After the hearing the matter of raising the assessment was taken under advisement.

SANTA CLARA'S APPEAL.

In the afternoon, L. A. Spitzer, Assessor, and Samuel Ayer, Paul P. Austin and John Rose, Supervisors of Santa Clara County, appeared to show cause why the valuation of property as fixed by their Assessor, ought to be reduced twenty per cent.

Santa Clara County, before the State Board had a chance to cite it to appear and show cause why its assessment should not be raised, took the bull by the horns and petitioned the board for a hearing to show cause for a reduction.

The State Board, however, was not even staggered by Santa Clara's demand and returned an answer citing it to appear and show cause why its assessments should not be raised.

Thus it happened that when the officials appeared yesterday, it happened that they asked, not for a reduction of 20 per cent, but for 10 per cent, explaining that the board had manifested an intention to raise the assessment, they had concluded to split the difference, and take a reduction of 10 per cent.

The Assessor's return, as furnished to the board, shows the following valuations: Real estate and improvements, \$50,111,935; personal property, \$4,410,175; money, \$295,890; solvent credits, \$41,510. Total, \$55,858,420, as against \$55,400,440 for 1896.

A pretty

1898 calendar for you—whether you guess the missing word or not. Get Schilling's Best tea at your grocer's three times, and send us the yellow tickets with your guesses.

Rules of contest published in large advertisement about the first and middle of each month.

The Auditor's return, as fixed by the Board of Supervisors sitting as a Board of Equalization, show the following figures: Value of real estate other than city and town lots, \$2,939,700; city and town lots, \$12,233,995; improvements on real estate other than city and town lots, \$7,140,895; improvements on city and town lots, \$7,082,215; personal property other than money, \$4,451,600; money, \$295,890. Total, \$44,867,205.

As equalized by the State Board in 1896, the valuation of property, exclusive of railroad assessments, amounted to \$58,304,778, showing according to the Auditor's report for the present year, a falling off of \$3,437,573.

Mr. Austin presented to the board a carefully digested statement of assessments relating to the county, which showed that much time had been spent upon its preparation. It was a logical array of facts and figures, and very few of the questions usually asked by the members of the State Board remained unanswered in it.

The statement showed that assessments on city and town property was, there was no appreciable change, except as to street railway franchises and personally. These, Mr. Austin explained, had depreciated heavily.

He cited numerous instances where sales of property have been made since March 31, in which the amount paid was much less than the assessed valuations.

Mr. Austin explained that since 1892 prices paid for dried fruit had fallen off from 50 to 60 per cent, and argued that the value of land could only be determined from its return to the owner. Decline in prices, he held, meant depreciation in land values, and land which, five years ago, would produce 1,000 pounds of prunes worth 12 cents per pound, was worth double what it now is with prunes worth 6 cents.

It is only justice to the officials of Santa Clara County, to state that they made the best presentation of their case that has been made before the board by any county up to the present time. The matter was taken under advisement.

SACRAMENTO, SAN JOAQUIN AND STANISLAUS. Representatives from Sacramento, San Joaquin and Stanislaus have been cited to appear before the board to-day and show cause why the assessments of those counties shall not be raised.

SUPREME COURT DECISIONS.

SYLLABUS. (S. F., No. 602—Department Two—Filed August 30, 1897.)

Jean F. Eastland et al., appellants, vs. Joseph G. Eastland and A. A. Hill, respondents. Partition of lands. Reversed.

It is provided by Section 306 of the Practice Act that the costs of partition shall be paid by the respective parties in proportion to their respective interests in the land, and may be included and specified in the judgment. In that case they shall be a lien on the several shares, and the judgment may be enforced by execution against such shares and against other property held by the parties to the partition.

It is held that the costs may or may not become a lien upon the several shares of the parties, as the parties to whom they are due may elect, and the solution of the question as to whether they become a lien depends upon whether they are specified and included in the judgment of partition. The statute does not say that the costs shall in all cases become a lien, but that "in that case"—that is, when they are included and specified in the judgment—they become a lien.

A judgment cannot be entered by default in joint action against several defendants, unless all have received process and have suffered default. A judgment so entered is void.

MILITARY ELECTION.

Company E to Elect a Captain on the 16th.

Special orders have been issued from headquarters of the Third Brigade, N. G. C., appointing Major W. W. Douglas, Signal Officer, to superintend the election of a Captain of Company E of the Second Regiment, Infantry, to succeed Captain Schoemaker, term expired.

In compliance with the order, Major Douglas yesterday issued a circular to the members of Company E, ordering them to assemble at the Armory at 8 o'clock p. m. Thursday, September 15th, for the purpose of holding the election.

Eight bars Royal Savon, 25c; pure jam, 10c jar; pure lard, 30c pail; Purify tea, 50c lb. Beesley & Son, 516 and 518 J street.

Buffalo New Brew 5 cents. Ed. Boone, The Hoffman, Seventh and J.

Dr. Weldon, 806 J street, extracts teeth without pain; local anesthetic.

For Wieland's extra pale bottled beer, \$1 a dozen, call up Blauth. Tel. 297.

Francis C. Myers to Urilda H. Weeks—Lot 1, block R of Highland Park. Chas. E. Wright et ux. to A. E. Pritchard—South quarter lot 1, F and G and Nineteenth and Twentieth streets. Christian Nelson to Christina Nelson—South half lot 1, F and G and Thirtieth and Fourteenth streets.

An Unexpected Result.

The death is announced of Joseph Kelly, an employe in the railroad shops, of Bernard Kelly, a well-known railroad engineer.

Deceased had been ill of late, but had improved to such an extent that he was about to return to his work, when a sudden change for the worse took place and in a few hours he breathed his last.

As Often Happens.

The police cannot find the old man who charged James Donnelly and P. M. McLaughlin with having robbed him in a K-street saloon on Saturday night. If he should not be on hand this morning to prosecute his alleged dispossessors in the Police Court, they will probably be discharged.

Again Continued.

In the Police Court yesterday the examination of Chin Ah Gow and Ling Ying Toy for the murder of How Gow was again continued until to-day.

Cherub Roast Coffee. In buying Cherub Coffee, you are sure of getting a fresh roast. Imported roasts cannot be as fresh.

Coronado water, Stockton sarsaparilla and iron, champagne cider, ginger ale, orange cider. J. McMurry, agent.

The El Dorado saloon and family resort, 826 J street and 1908 Ninth street, strictly first-class in all respects.

Try McMurry's Blend Coffee, 35c.

SEPTEMBER WEATHER.

Its Chief Features During the Last Twenty Years.

The following data, covering a period of twenty years, has been compiled from the Weather Bureau records in this city by Observer James A. Barwick: Temperature—Mean or normal, 69 degrees. The warmest month was that of 1888, with an average of 74. The coldest month was that of 1884, with an average of 65. The highest temperature was 106, on the 11th, 1888. The lowest temperature was 44, on the 18th, 1882, and the 12th, 1893. Average date on which first "killing" frost occurred in autumn, November 17th. Average date on which last "killing" frost occurred in spring, February 27th.

Precipitation—Average for the month, 35 of an inch. Average number of days with .01 of an inch or more, 1. The greatest monthly precipitation was 1.26 inches, in 1885. The last monthly precipitation was 0.00 inches, in 1887, 1879, 1880, 1884. The greatest amount of precipitation recorded in any twenty-four consecutive hours was .80 inches, on the 28th and 29th, 1890.

Clouds and Weather—Average number of clear days, 25; partly cloudy days, 4; cloudy days, 1.

Wind—The prevailing winds have been from the south. The highest velocity of the wind was 23 miles, from the northwest, on the 23d, 1889, and 21st, 1895.

Articles of Incorporation.

Articles of incorporation were yesterday filed in the office of the Secretary of State as follows:

Financial Publishing Company. Principal place of business, Alameda, D. Directors—Geo. F. Weeks, W. P. Dillon, W. R. Weeks, T. P. Baird, Marco H. Wigan, Alameda. Capital stock, \$7,500. Subscribed stock, \$4,200.

Consolidated Superior Mining Company. Principal place of business, San Francisco. Directors—R. H. Webster, Wm. F. Howe, E. W. Thomer, D. L. Munson, C. A. Murdoch, and N. J. Munson, Alameda.

Bend Colony Irrigation Company. Principal place of business, Bend Colony, Tehama County. Directors—A. M. F. McCullough, Los Angeles; W. C. Brokaw, J. B. Rogers, Red Bluff; F. Godbolt, Proberta, and B. F. Newby, Dixon. Capital stock, \$18,000. Subscribed stock, \$3,000.

Macondray Brothers and Lockard Company. Formed to conduct a general commission business. Principal place of business, San Francisco. Directors—J. D. Barnett, Santa Rosa; W. H. Griswold, J. H. Goldman, E. Folger and Wm. Macondray, San Francisco. Capital stock, \$25,000. Subscribed stock, \$50.

Notaries Public.

Governor Budd yesterday appointed Notaries Public as follows: Geo. L. Wederkind, Stent, Tuolumne County; F. A. Nickersham, Petaluma; Harry B. McClure, Visalia; M. Machado, Temelma, Riverside County; Le Grand Morse, Point Arena, Mendocino County; Geo. D. Shearer, San Rafael; Thos. McNulta, W. W. Burton, Santa Barbara; Carl F. Wood, Oakland; D. E. Kellher, Modesta, and John G. Rossier, Pasadena.

Wanted in Texas.

Governor Budd yesterday issued a warrant on a requisition of the Governor of Texas to the arrest and send to that State Joe Taylor, now confined in the Kern County jail at Bakersfield. Taylor is alleged to have committed murder in Milan County, Texas, about a year ago.

Marriage Licenses.

There were thirty-five marriage licenses issued from the County Clerk's office during August.

Strange But True.

Dr. Craig & Co. cure catarrh, rheumatism, kidney troubles and diseases of the nervous system without the use of poisonous drugs. Advice free. Letters containing stamps will be answered. Office, Singleton Bldg., Fifth and K.

An Estimate. Get one from A. Meister & Sons, 910-914 Ninth street, on overhauling your buggy, etc. Wagon and carriage work in all its branches.

The shortest and quickest stage route to Bartlett Springs is from Williams, Stage daily, Fare, \$4. Round-trip, \$7. Tathburn & Abel, Williams, Cal.

Eight bars Royal Savon, 25c; pure jam, 10c jar; pure lard, 30c pail; Purify tea, 50c lb. Beesley & Son, 516 and 518 J street.

Buffalo New Brew 5 cents. Ed. Boone, The Hoffman, Seventh and J.

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ECCLEMA

Most Torturing, Disfiguring, Humiliating. Of itching, burning, bleeding, scaly skin and scalp humors is instantly relieved by a warm bath with CUTICURA SOAP, a single application of CUTICURA (ointment), the great skin cure, and a full dose of CUTICURA RESOLVENT, greatest of blood purifiers and humor cures.

Cuticura

REMEDIES speedily, permanently, and economically cure, when all else fails. PUTS SKIN AND CHEM. CORP., Sole Props., Boston. How to Cure Every Skin and Blood Humor, free.

MEETING NOTICES.

UNION LODGE No. 58, F. AND M.—Officers and members please take notice. Stated meeting at 8 o'clock THIS EVENING. Visiting brethren invited.

ROBT. ALEXANDER, W. M. John McArthur, Secretary.

LOST—FOUND.

LOST—MONDAY, AUG. 30TH, A PUG dog. Finder return to 429 O street and receive suitable reward.

LOST—AUGUST 26th, ON THE ROAD between Folsom and Sacramento, a horse, saddle, money and jacket. Please return to Smith's Stable, Seventh street, between K and L, and be rewarded. a30-31\*

LOST AT THE EAST PARK PICNIC ON Sunday, a gold watch. Liberal reward will be paid for its return. No questions asked. a28-31\*

WANTED.

COOK AND THREE GIRLS FOR LIGHT housework want situations. 921 Sixth st. Sunset 'phone 541 red. Barbara Bruer.

WANTED—ALL KINDS OF KITCHEN and farm help at Plaza Employment Office, 5th and I. W. A. WALL, Prop. Cap. Tel. 273. Sunset, block 654.

JAPANESE BOY WANTS A SITUATION to do cooking or housework. Address H. N. P. O. Box, 190. a28-31\*

WANTED PUPILS—SHORTHAND taught by expert at Plaza Employment Office, 5th and I. W. A. WALL, Prop. Cap. Tel. 273. Sunset, block 654.

WANTED—A BRIGHT ACTIVE woman for good paying business. Address 64, this office.

JAPANESE WANTS POSITION AS office boy with a physician. Address P. O. Box 47, Sacramento. a28-31\*

WANTED—WOMAN OVER 25 OF TACT and education; must be active and willing. S. & C. Co., this office. a28-31\*

CHEAPEST SAILING ON EARTH. Gipsies 45c, Ladies 50c, at 1011 J street.

JAPANESE DOMESTIC AND RANCH hands furnished on short notice at Japanese Inf. Agency, 317 Sixth street.

1,000 MEN TO HAVE OLD HATS MADE new. 1122 I, corner Twelfth.

VISITORS TO SAN FRANCISCO MAY find pleasant furnished rooms at Gilman House, 12 Seventh street; popular prices; quiet family house. Mrs. Pfahl.

AGENTS WANTED—GREATEST OFFER for out, we furnish everything, no experience required; liberal terms; write for full information, showing actual results. Mutual Manufacturing Company, 128 Chambers street, New York. aul-60838\*

DENTISTRY.

DR. W. A. ROOT, DENTIST—CAPITAL building, 275 Sunset Telephone, No. 501 red. 814 K street.

DR. D. B. BAKER, DENTIST, REMOVED to Eighth and I streets.

DR. W. O. GIRARDY, DENTIST—OFFICE and residence, 322 Fifth street. Capital 'phone 43; next to Sacramento Bank.

DR. R. L. WAIT'S OFFICE, 705 J street, over Christianson & Co.'s market. Painless extraction of teeth by use of a new anesthetic. Examination and consultation free. Hours—8:30 a. m. to 7 p. m. Tel. Office, 923 red; res., 811 black.

DR. W. J. TAYLOR, DENTIST—718 J, Sunset 'phone red 873. Hours, 9 to 5.

DR. H. H. STEPHENSON, DENTIST—805 1/2 st., opposite Clunie Opera-house.

F. F. TEBBETS, DENTIST—914 Sixth street, between I and J, west side, opposite Congregational Church.

DR. A. J. THOMAS, DENTIST—Successor to H. H. Pearson, 511 1/2 J st. Hours, 9 to 5.

W. M. T. BOWMAN, CARRIAGE TRIMMER, 1109 J street, between Eleventh and Twelfth. Cap. 'phone 329, Sacramento.

ROOT, NEILSON & CO., UNION Foundry; Iron and Brass Founders and Machinists, Front street, between N and O streets; Castings and Machinery of all kinds made to order. H. F. ROOT, ALEX. NEILSON, J. DRISCOLL.

CURTAINS DONE UP 6 CENTS A pair and upward; the flannels laundered without injury to the garment. French Laundry, 912 L. Tel. Sunset, 922 black.

FOR ROOFING, TIN AND SHEET-IRON work, W. D. Bessey can't be beaten. 531 I street. Sunset Tel. No. 73.

SELECT SCHOOL.

HOWE'S ACADEMY—GRAMMAR grade, high school, normal and business branches. Instruction in French and German are taught. Ninth and I streets.

PERSONALS.

DR. RICORD'S RESTORATIVE PILLS, the great nerve tonic and specific for exhausted vitality, physical debility, waste of forces, etc.; approved by the medical celebrities of the world. Agent, J. G. Steele, 633 Market street, Palace Hotel. Price, box of 50, \$1.25; of 100, \$2.50; of 200, \$4.50. Preparatory pills, \$2. Send for circular.

DRESS AND CLOAKMAKING. MISS M. MURPHY, DRESSMAKER. Removed to 819 1/2 K, where she will be pleased to see old patrons and friends.

MRS. STORTZ & KNISLEY, FASHIONABLE dressmakers. 300 1/2 K street, Mad-dux Building.

ARCHITECTS.

FRANK H. SCHARDIN, ARCHITECT, Pioneer Hall, 101 Seventh, Sacramento.

BOARD AND LODGING.

HOTEL MODEL, EIGHTH AND H STS. Best board and rooms; terms moderate.

ROOMS AND BOARD SUITABLE FOR gentlemen and wife or two single gentlemen; central location. M. this office.

TO LET OR RENT.

NEW PRINTED LIST OF OFFICES TO LET. Call or send and we will mail you one. EDWIN K. ALBIS & CO., Real Estate and Insurance Agents, 1015 Fourth street. sl-3t

FURNISHED ROOMS WITH OR WITHOUT board. 1423 O street.

STABLE FOR RENT. GOOD ACCOMMODATIONS. 709 I street.

OLD POSTOFFICE BUILDING, Fourth and K sts.—Nicely and newly furnished suites, single and fine office rooms.

TWO COMPLETE CAMP WAGONS TO LET. Inquire 1044 J street. sl-7t

1,000-ACRE RANGE TO LET. INQUIRE W. J. MILLIGATE, 1004 J street.

1022 K—UNFURNISHED FRONT. ALSO, furnished single and double rooms. Rent \$16. 1228 F.

FIVE NICELY FURNISHED HOUSEKEEPING rooms; lower flat; cool; convenient. Rent \$16. 1228 F.

LOWER FLAT, 5 ROOMS, BATH, pantry. R. Philip, 623 1/2 J street.

122 K ST.—EMPIRE HOUSE—NICELY furnished suites and single rooms.

1216 1-2 FURNISHED HOUSEKEEPING rooms, bath. Call after 9 p. m.

719 L-2 ROOMS, LIGHT HOUSEKEEPING, bath, gas, electricity; no children.

418 O ST.—FURNISHED OR UNFURNISHED rooms; rent reasonable.

402 L ST.—NICELY AND NEWLY FURNISHED front rooms; rent reasonable.

THE TURCLU HOTEL, SACRAMENTO, 805 K street—This newly furnished house conducted first-class in all respects on the European plan; electric cars pass the door every three minutes. Baths free. Frank Meyer, Prop.

1606 M STREET—MODERN SIX-ROOM flat with bath. Inquire below.

418 L ST.—FURNISHED HOUSEKEEPING rooms; also double and single.

NEWLY FURNISHED ROOM WITH bath, suitable for two. 1321 Third st.

1211 7TH ST.—FURNISHED HOUSEKEEPING room; parlors; electric lights.

FIRST-CLASS PHOTOGRAPH GALLERY, with reception room. 415 J, inquire below.

515—NEATEST FLAT IN THE CITY, 5 nice rooms, pantry, bath and modern improvements. Apply 1019 Tenth street.

119 M ST.—NICELY FURNISHED BACK parlors; electric lights; bath.

TO LET—A LARGE STOREROOM SUITABLE for painter or carpenter; low rent. Apply 322 K street.

HOUSE OF SEVEN ROOMS TO LET. Inquire 822 J street.

TO LET—TWO 5-ROOM COTTAGES, with all modern conveniences, 338-340 E street. Apply at 509 Ninth street.

FOR RENT—MODERN HOUSE OF SIX rooms and bath. Apply to D. H. QUINN, corner Fourth and J.