OBJECTION TO THE NEW TAX

A Big Protest Made by Restaurant Keepers.

APPEALED TO WASHINGTON

CANNOT AFFORD TO PUT STAMP ON EACH BOTTLE.

It Is Claimed That a Rigid Enforcement of the Law Would Mean Bankruptcy to Many.

The restaurant keepers of this city, who have been in the custom of furnishing a bottle of cheap wine with each meal in place of tea or coffee are protesting agains the new stamp law. A meeting was held last week and Revenue Broker Youngberg was requested to draw up a petition to be forwarded at once to Washington. The paper, which bears the signature of almost every dealer in the city, is as follows:

SAN FRANCISCO, July 12, 1898.

Hon. N. B. Scott, Commissioner Internal Revenue, Washington, D. C.—Dear Sir: We, the undersigned, hereby petition that a ruling be made by the Department of Internal Revenue, which will relieve us from the requirement of placing one and two cent stamps on pint and quart bottles of wine used by us as stated herein.

The law reads as follows:

"Sparkling or other wines, when bottled for sale, upon each bottle containing one pint or less, one cent; upon each bottle containing more than one pint, two cents. * * * It shall be deemed a compliance with this act, as to such articles on hand in the hands of wholesale or retail dealers as aforesaid * * * to affix the proper adhesive tax stamp at the time the packet, box, bottle, pot, phial or other inclosure with its contents is sold at retail."

We are held to be retail liquor dealers, under the rules of the department, and pay an annual tax of twenty-five dollars. The majority of signers hereto are in fact boarding-house and restaurant keepers, whose business it is to furnish meals to those who apply.

Among other articles we are compelled to provide with such meal is the item of coffee, wine or beer, as may be desired by the customer. No extra charge is made where the diner calls for wine or beer in place of coffee. The department, however, charges and collects $25 a year from us for the privilege of furnishing wine or beer, although we cannot charge for the same and are therefore mulcted in that amount annually.

The wine we furnish, as a rule, has been purchased by the barrel at the low price of from 10 cents to 15 cents per gallon, but is pure California wine made from the ordinary grapes and is classed as "vin ordinaire." The bottles are of the size that takes five to one gallon. If the tax of two cents is imposed on each bottle, it would cost 10 cents extra per gallon, or from 75 to 100 per cent increase of cost to us, without any compensation whatever and with no margin of profit from which to stand the increase of tax.

Our custom has been to place a quart bottle before the customer from which he can fill his glass and dilute the wine with water. The glass is refilled with wine and diluted with water from time to time, during the meal, as may suit the customer. Whatever is left in the bottle remains clean and uncontaminated, and the bottle can be refilled from other partially filled bottles, and from the barrel, if the contents are fresh. Wine is of such chemical composition that all packages must be kept full, and the air excluded or else the contents turn sour and become unfit for use.

Furthermore, unless the wine is covered, dust, flies and othe foreign matter become incorporated with the wine, spoiling the same and rendering it of no value. The law requiring stamps on bottles, we now claim does not apply to the undersigned restaurateurs for the following reasons:

The law states that "wines when bottled for sale" * * * shall be subject to the stamp tax. The wines in question in this argument were not and are not "bottled for sale" under the meaning and intent of the law, and therefore are not liable to the stamp tax. What is the meaning of the term "bottled for sale"? The intention of Congress must be limited and defined by commercial usage and by the practice of the trade.

Under commercial usage "wines bottled for sale" are those which are bottled in large or small wine cellars or by manufacturers, in which the wine so bottled has been blended, clarified and aged, which is the only class of wine that can be bottled. The bottle when filled with this commercial wine is tightly corked with corks driven in by machine pressure, the bottle is handsomely labeled, the corks properly sealed and capped. It is then wrapped in tissue paper, inclosed in straw wrapper and then finally cased in wooden boxes which are nailed, wired and properly fastened. When this is done it becomes, under the commercial terms and usages, "wines bottled for sale." This is the class of bottles that without any doubt was intended to be stamped with the stamps specified in the law.

The argument holds good even in the case of very small manufacturers or small bottlers from the fact that every bottle of wine "bottled for sale, by the large or small dealer, is prepared as above stated; except in some instances the bottles are placed on shelves for sale, and not inclosed in the wooden boxes called "wine cases." The argument also holds good when considered in the light of the proviso, which states "that it shall be deemed a compliance with this act as to such articles on hand in the hands of the wholesale or retail dealer * * * to affix the proper adhesive stamp at the time * * * the bottle, pot or other inclosure with its contents is sold at retail."

Under a strict construction of this proviso, as included in the law, no bottle of wine is liable to the stamp tax until such bottle and contents are sold at retail. If the bottle and contents are not sold and disposed of then there can be no liability to stamp tax. The bottle as a bottle is not liable to the stamp tax. The wine as wine (as in bulk) is not liable to the stamp tax; nor is the wine when placed in a bottle (pints or quarts) and not sold at retail liable to such stamp tax. The wine may be bottled by any person, and used by himself, his family or his visitors, without being liable to stamp tax. The essential act, therefore, is a sale of the "bottle and contents at retail" before such liability accrues.

We, therefore, who simply place a bottle filled with wine upon the table for the boarder or diner to take a drink, without labels, without wrapping and only lightly corked by hand, have not "bottled that wine for sale," nor have we "sold the bottle or its contents at retail," and cannot under the law, unless it be by the most arbitrary and forced construction, be held liable to the tax and compelled to stamp such bottles.

Furthermore, when we place a bottle of wine before a customer he may only use a part of the contents of such bottle. In fact, it would be an exceptional case where even half of the bottle was used. Heretofore the bottle could be immediately refilled from other similar bottles and no loss would be suffered by us. If the bottles were liable to tax and compelled to bear a stamp, we would be debarred from the right of refilling such stamped bottle, and the entire quantity would thus be lost to us.

This would break up our business and compel us to refuse to serve wine with meals. This would probably bankrupt nearly all the restaurants of this class and cause an inconceivable amount of suffering to ourselves, our families and our hired help, reducing all to abject poverty. Nor would the Government receive any benefit from such an enforcement of an arbitrary rule. No wine being used, no tax could be collected; but even greater loss to the Government would follow from the fact that if we are forced out of business the Government would also suffer the loss of $25 per annum which we are now compelled to pay for the privilege of giving our California wine away with the meals.

The wine industry of the State would receive a blow that it would be hard to overcome. The large quantity of ordinary wines are consumed in the restaurants and boarding houses, and by them only. Remove this source of consumption and the demand for this class of wines would entirely disappear. The vineyards as well as the wine merchants derive their revenue from this class of wine, as it forms the great bulk of production. In fact, some markets demand no other kind. The poor people of all large cities, New York, Chicago and others, use no other kind, as their means will not permit the purchase of any choice grade or high priced wine.

The rule that holds good in San Francisco would be the rule in all cities and large towns where cheaper restaurants cater to the wants of citizens of only moderate means, and who furnish ordinary but perfectly pure, wholesome wine at meals to the laboring class of customers. The loss to the Government in the non-renewal of the $25 special tax would amount to an enormous sum annually.

It may be claimed that 1 or 2 cents on each bottle is so small that it could not affect the trade as herein claimed. It is true that 2 cents is not a large sum in itself, but the tax amounts to a large sum in the aggregate. There are five so-called quart bottles to a gallon, and about fifty gallons to a barrel. This would be a tax of 2 cents each on 250 bottles, or $5 to each barrel. This class of wine is now selling at New Orleans at 13 cents per gallon, or $6 50 per barrel. The tax, therefore, would be almost double the present price to the poor restaurant keeper. Many of these men furnish meals at from 15 cents to 25 cents each, wine included. It is therefore plain to be seen that the margin of profit must be very small, and the extra expense will be almost if not quite prohibitory.

As before stated, the loss is not only in the extra tax, but also in the loss occasioned by the waste of wine, as no Government officer would permit us to refill a partially emptied bottle from others, nor could we set a partially filled bottle before our customers. The customer would feel insulted by having the so-called remnants placed before him, and we would thus either lose the patronage of such men or we must lose the remainder of each bottle of wine.

Therefore, from the evident intent of the law as passed by Congress, and from the commercial usage as to classification of wines bottled for sale and of bottles and contents sold at retail, we think you are not only justified in ruling that our ordinary wine, in loosely stopped bottles, not prepared for sale in the markets of the world, are not taxable; but we go further, and state that we believe that any other ruling would be contrary to the spirit and plain intention of the law.

We claim further that the loss that must follow any ruling that this kind of wine and temporary inclosure must be stamped, would be contrary to the good of the Government, from the great loss in revenue that must result in the retirement from business of hundreds of restaurant keepers and consequent loss in the present payment of special taxes.

We therefore respectfully request that a ruling as petitioned for herein be granted, and notice sent to Collector John C. Lynch without delay.

WOODMEN OF THE WORLD TO CONVENE

DELEGATES TO THE PACIFIC CONVENTION.

The Coast to Be Well Represented at the Session by Members Throughout the Jurisdiction.

John W. Browning, head clerk of the Woodmen of the World, Pacific jurisdiction, has issued the following official list of delegates that will visit San Francisco next month:

The following officers, past officers, delegates and permanent committee comprise the members of the fifth biennial session of the Head Camp, Pacific Jurisdiction, Woodmen of the World:

Head Consul—F. A. Falkenburg.
Head Adviser—A. B. Keith.
Head Clerk—John W. Browning.
Head Banker—John K. Shireman.
Head Auditor—Frank P. Bertschy.
Head Managers—J. C. Baird, W. C. Hawley, H. N. Haynes, J. C. Latshaw and I. I. Boak.
Head Escort—A. D. Stillman.
Head Watchman—C. D. Whitcomb.
Head Sentry—C. A. Kopfli.
Head Physician—T. A. Hughes.
Past Head Consuls—M. T. Moses and C. V. Cooper.
Visitor to Sovereign Camp—A. H. Davis.
W. C. Pardellian and W. J. Davenport of the committee on permanent reserve.
Sovereign Commander J. C. Root and Sovereign Clerk J. T. Yates, visitors from Sovereign Camp.

First District: Delegates—G. E. Banks, Everett, Wash.; R. L. Hodgdon, 1002 Cherry street, Seattle, Wash.; C. H. Scott, Hoquiam, Wash.; G. H. Fung, Olympia, Wash.; Elmer F. Connor, box 1071, Seattle, Wash.; C. S. Emery, Ballard, Wash.

Alternates—Not reported.

Second District: Delegates—C. B. Letherman, Dayton, Wash.; N. O. Baldwin, Pomeroy, Wash.; J. B. Cawthon, Palouse City, Wash.; W. C. Clark, Wallace, Idaho; C. W. McCurdy, Moscow, Idaho; C. W. Wheeler, Waitsburg, Wash.; J. A. Kellogg, Northport, Wash.

Alternates—W. T. Warren, Wilbur, Wash.; John Pattison, Colfax, Wash.; C. A. Fausnet, Kendrick, Idaho; G. A. Clay, Genessee, Idaho; A. C. Coburn, Lewiston, Idaho; L. L. Westfall, Spokane, Wash.; Charles A. Gwinn, Garfield, Wash.

Third District: Delegates—I. D. Taylor, Oregon City, Or.; W. S. Hufford, Corvallis, Or.; C. G. Burkhardt, Albany, Or.; Scott Bozorth, Salem, Or.; M. F. Hardesty, Astoria, Or.; George W. Mitchell, Newbery, Or.; A. L. Barbur, box 106, Portland, Or.; William Colton, 414 East Tenth street, Portland, Or.; W. W. Lumsden, 194 Fourtenth street, Portland, Or.; E. C. Kirkpatrick, Dallas, Or.; Herman Schade, care of Columbia Hotel, Portland, Or.; E. E. White, 446 Burnside street, Portland, Or.

Alternates—T. J. Gary, Oregon City, Or.; R. F. Holm, Philomath, Or.; F. E. Allen, Albany, Or.; D. C. Kinney, Silverton, Or.; E. W. Wallace, McMinnville, Or.; Peter Wirtz, North Yamhill, Or.; E. D. Williams, 185 North Fifteenth street, Portland, Or.; Charles Cleveland, Gresham, Or.; T. J. Hammer, 1002 East Washington, Portland, Or.; William Parker, Ballston, Or.; W. G. Allen, 35 North Eighteenth, Portland, Or.; T. J. Brandes, 390 Morrison, Portland, Or.

Fourth District: Delegates—D. D. Williams, Boise City, Idaho; L. B. Case, Pocatello, Idaho; H. K. Higson, Pocatello, Idaho.

Alternates—F. M. Saxton, Baker City, Or.; D. B. Fisk, Baker City, Or.; C. J. Mills, Huntington, Or.

Fifth District: Delegates—G. W. Baker, Pendleton, Or.; G. C. Osburn, Athena, Or.; J. M. Fillion, The Dalles, Or.

Alternates—F. C. Hindle, Arlington, Or.; E. P. Schon, La Grande, Or.; F. B. Stevens, Condon, Or.

Sixth District: Delegates—J. F. Day, Springfield, Or.; W. U. Douglas, Marshfield, Or.; J. A. Slover, Grants Pass, Or.

Alternates—J. W. Kays, Eugene, Or.; S. C. Giles, Myrtle Point, Or.; C. W. Barr, Ashland, Or.

Seventh District: Delegate—T. L. Loofbourow, Eureka, Cal.

Alternate—M. E. Dittmar, Redding, Cal.

Eighth District: Delegates—James A. McGuffin, Oroville, Cal.; M. Robinson, Vacaville, Cal.

Alternates—A. S. Barr, Yuba City, Cal.; F. E. Ellis, Woodland, Cal.

Ninth District: Delegates—H. C. Smith, 835 Castro street, San Francisco, Cal.; Richard Fahy, 514 Noe street, San Francisco, Cal.; George J. Strong, 338 Eddy street, San Francisco, Cal.; John L. Geary Jr., Mills building, San Francisco, Cal.

Alternates—J. E. Pemberton, Ukiah, Cal.; C. J. Paton, 371 Geary street, San Francisco, Cal.; W. J. Miller, 2724 Twenty-fourth street, San Francisco, Cal.; D. Oliver Jr., 3732 Twenty-second street, San Francisco, Cal.

Tenth District: Delegates—R. F. Roth, Visalia, Cal.; D. S. Ewing, Fresno, Cal.

Alternates—G. W. Hinkle, Lemoore, Cal.; D. B. Cooley, Stockton, Cal.

Eleventh District: Delegates—Frank B. Ogden, Courthouse, Oakland, Cal.; H. B. Smith, 1162½ Fourteenth street, Oakland, Cal.; E. Q. Turner, Berkeley, Cal.; R. D. Hollister, Watsonville, Cal.

Alternates—T. M. Smith, Centerville, Cal.; R. R. Borland, Martinez, Cal.; Frank Storer, Elmhurst, Cal.; T. T. Crittenden, San Luis Obispo, Cal.

Twelfth District: Delegates—Henry Ramel, Pasadena, Cal.; C. C. Decker, Riverside, Cal.; C. H. Bartholomew, P. O., San Diego, Cal.

Alternates—John Yates, San Jacinto, Cal.; E. C. Lockard, San Bernardino, Cal.; E. W. Daniels, Riverside, Cal.

Thirteenth District: Delegates—William M. Elliott, care of Morrison, Merritt Company, Salt Lake, Utah; Robert J. Miller, corner Twenty-third and Harrison, Ogden, Utah.

Alternates—Samuel J. Paul, 209 Progress, Salt Lake, Utah; L. A. Copeland, Murray, Utah.

Fourteenth District: Delegates—James H. Bondy, Great Falls, Mont.; C. J. Walsh, Anaconda, Mont.; L. J. Price, Dillon, Mont.; T. A. Grigg, Butte, Mont.; H. S. Harper, Helena, Mont.

Alternates—M. R. Wilson, Livingston, Mont.; J. C. Dicken, Marysville, Mont.; A. McMurphy, 810 Getchel, Helena, Mont.; N. D. Moore, no address; W. H. Ross, N. P. ticket office, Helena, Mont.

Fifteenth District: Delegates—J. A. McNaught, Sundance, Wyo.; W. A. Wyman, Cheyenne, Wyo.

Alternates—M. E. Malone, Evanston, Wyo.; E. B. Schaffner, Casper, Wyo.

Sixteenth District: Delegates—R. E. Coulehan, Boulder, Colo.; C. V. Benson, Loveland, Colo.; D. Strohl, Greeley, Colo.

Alternates—James D. Merwin, Ward, Colo.; J. MacMills, Berthoud, Colo.; E. E. Huffman, Evans, Colo.

Seventeenth District: Delegates—P. J. McIntyre, 47 Railroad building, Denver, Colo.; J. W. McHenry, box 916, Denver, Colo.; B. L. Pollock, Barth block, Denver, Colo.; Ed S. Acres, 2336 Logan avenue, Denver, Colo.; T. J. Day, 714 West Eighth avenue, Denver, Colo.; James Stenhouse, 1626 Arapahoe street, Denver, Colo.; E. H. Snyder, 2822 Indiana avenue, Denver, Colo.; Thomas Fielding, 1711 Tremont street, Denver, Colo.; W. S. Fox, 27 Railroad building, Denver, Colo.

Alternates—F. W. McIntyre, Brighton, Colo.; C. O. Finch, Castle Rock, Colo.; B. M. Carr, 212 People's Bank building, Denver, Colo.; J. V. Correa, 1862 Stout street, Denver, Colo.; F. T. Barkhausen, 3917 Edmond street, Denver, Colo.; John J. Vandemoer, 206 Boston block, Denver, Colo.; W. J. Kelley, 1610 Stout street, Denver, Colo.; F. S. Webb, 3616 Farmer street, Denver, Colo.; O. A. Rinehardt, Londoner block, Denver, Colo.

Eighteenth District: Delegates—F. P. Hawke, 929 Routt avenue, Pueblo, Colo.; W. W. Green, 327 Block F, Pueblo, Colo.; E. W. Stephens, 708 South Cascade avenue, Colorado Springs, Colo.; A. F. Hotchkiss, Cripple Creek, Colo.; S. H. White, Central block, Pueblo, Colo.; W. S. Sperry, postoffice, Pueblo, Colo.; A. L. Fugard, 202 South Union avenue, Pueblo, Colo.; G. P. Nix, Florence, Colo.; J. T. Lawless, Lamar, Colo.; J. H. Black, Trinidad, Colo.

Alternates—E. S. Dodds, 1019 Cedar, Pueblo, Colo.; W. M. Doherty, 929 Routt avenue, Pueblo, Colo.; W. W. Jackson, 527 Kiowa, Colorado Springs, Colo.; G. W. Hunt, Cripple Creek, Colo.; J. H. Carver, 1021 East Sixth street, Pueblo, Colo.; S. J. Burris, Grand and Tweith, Pueblo, Colo.; E. G. Savage, 903 East Seventh, Pueblo, Colo.; C. W. Tullis, Florence, Colo.; J. S. Hasty, Lamar, Colo.; N. E. Charlton, Trinidad, Colo.

Nineteenth District: Delegate—Thomas Y. Bradshaw, Ouray, Colo.

Alternate—C. I. O'Keeffe, Durango, Colo.

Twentieth District: Delegates—Alden Bassett, Del Norte, Colo.; John E. Hope, Salida, Colo.

Alternates—E. E. Baker, Hooper, Colo.; O. R. Meacham, Salida, Colo.

Twenty-first District: Delegates—J. L. Wright, Leadville, Colo.; W. R. Wilson, Aspen, Colo.; F. J. Ballinger, Leadville, Colo.

Alternates—M. P. Ripperton, box 504, Aspen, Colo.; F. L. Davis, Meeker, Colo.; J. L. Herwick, Eagle, Colo.

JOHN W. BROWNING,
Head Clerk.

The head consul has appointed the following named persons as a committee on transportation for the fifth biennial session of the head camp, to meet in San Francisco, August next:

For Colorado, Utah and Wyoming—John W. Browning, Denver; F. P. Bertschy, Denver; John K. Shireman, Pueblo; J. L. Wright, Leadville.

For Washington, Oregon, Montana and Idaho—C. V. Cooper, Portland, Or., and A. B. Keith, Butte, Mont.

For California—I. I. Boak, Oakland, Cal.

RAN AMUCK ON THE WATER FRONT

Oscar Pile, a Hilarious Soldier, Uses His Guns on Police and Civilians.

Armed with two large revolvers and weighted down with a good load of fighting whisky, Oscar P. Pile, a private in Company A of the Sixth California Regiment, essayed to run the waterfront last evening and was quite successful in the attempt for a time. He was finally rounded up by Officers Dower and Bailey before he had done any more damage than badly frighten a number of people and inflict a slight gunshot wound in the right hand of Charles J. Johnson, a barkeeper at 231 East street.

The police say Pile had been sent to the city from Alcatraz with a corporal's guard to hunt up some of the boys who were missing from the regiment He soon wearied of the work assigned him and dropping from the squad began to enjoy himself. By evening he was in a condition to imagine that he could run the entire city and started in on the waterfront. Complaints were made at the Harbor Station that a drunken soldier was running amuck, insulting ladies, frightening children and bluffing men with his guns.

Officers Dower and Bailey learned of the trouble and went in search of the soldier. After some search they found him and in doing so made themselves targets for his bullets and consider themselves fortunate that they were not killed. Directed by a woman whom Pile had threatened the officers went into a yard in the rear of a saloon at 231 East street. They entered from Oregon street and had no sooner opened the gate than Pile opened fire on them sending two bullets in their direction. As he fired, the soldier retreated toward the door of the saloon, which he entered and then opened fire on the inmates. The customers beat a hasty retreat, but the barkeeper, Anderson, went to the assistance of the police who had bravely followed the soldier. The officers seized Pile by the hands and disarmed him and in the scuffle which ensued one of the pistols was discharged, the ball taking effect in Anderson's right hand.

The soldier was finally subdued, disarmed and taken to the Harbor Station, where he was charged with assault to commit murder. The weapons by the aid of which he sought to take charge of the city were a .38 Iver-Johnson hammerless and a .45 Smith and Wesson about fourteen inches long. He carried them in holsters attached to a belt, which was filled with fifty rounds of ammunition.

Anderson was taken to the Harbor Hospital, where his hand was dressed by Dr. Deas. The wound, while painful, is not dangerous.

A GLIMPSE AT REAL ESTATE

Active Business Still Exceedingly Dull.

NO LARGE SALES MADE

STRIKING CONTRAST IN BUILDING PROGRESSION.

General Review of Records, New Building Contracts, Recent Sales and Other Notes.

Progress in the real estate market is still slow and uncertain, and there is nothing tangible at present to base a prophecy of what the present stagnation may result in. Brokers are sanguine, however, that after the summer months an active business will be again renewed, as the present season is usually the dullest in the year. Few, if any, sales of more than passing comment have been negotiated by the large firms that control the business of the entire market, and there is, consequently, absolutely nothing to cheer the smaller brokers, except the rent agency departments, which, as a rule, sustain the different firms, both large and small, through every period of depression or stagnation.

The mortgages and releases are in the minority, and have been for the past two weeks, there being no pledges exceeding the $30,000 limit, and no releases for more than $15,000.

Building, however, is increasing, both in the number of contracts awarded and in value.

REVIEW OF THE RECORDS.

During the past week there were twenty-nine mortgages and trust deeds recorded, amounting to $65,165. For the same period thirty-seven releases and reconveyances passed to record in the total sum of $120,843.

The principal mortgages and trust deeds are as follows: By Henry Cailleaud to Isabella Levy, $15,000 for five years at 7 per cent on property in the 50-vara blocks 195 and 251, situated respectively on the westerly line of Mason, 40 feet north of Geary, north 20 by west 57:6, and the southerly line of Sutter 62:6 east of Leavenworth, east 25 by south 87:6; by the German Savings and Loan Society to Isabella W. Tindal, $8000 for one year at 7 per cent, on property in the 50-vara block 214, situated on the northerly line of Jackson, 137:6 west of Taylor, west 62:6 by north 137:6; by the Hibernia Savings and Loan Society to Caroline and Ludwig Koster, $4000, on property in Mission block 8, situated on the southwesterly line of Tenth, 200 feet southeast of Folsom, southeast 50 by southwest 90; by the Hibernia Savings and Loan Society to Thomas E. Flynn, $4000 for one year at 6½ per cent, on property in Mission block 30, situated on the westerly line of Valencia, 312:6 feet north of Sixteenth, north 32:6 by west 90; by Herman Meese to Frank H. and Augusta Eckenroth, $8000 for one year at 7 per cent on property situated on the corner of Francis street and Telegraph road, northwest 100 by northeast 200, lots 79 to 82, in the Academy Tract.

The principal releases and reconveyances were recorded as follows: From the Hibernia Savings and Loan Society to Ernest Brand, $5000 on property in the one hundred block 321, situated on the southwesterly line of Steuart, 56 southeast of Mission, southeast 37:6 by southwest 45:10; by William Crane Spencer to George E. Barron, $25,000 on property in the 50-vara blocks 97,224 and 172, situated respectively on the southerly line of Post street, 107:11 feet west of Kearny, west 100 by south 122:6; the southwest corner of Taylor and Geary streets, south 87:6 by west 137:6; and the southerly line of Eddy, 275 east of Mason, south 94:9 by northeast 161:9; from William Crane Spencer to George E. Barron, $5000 on property situated as above and consisting of three pieces; from German Savings and Loan Society to Robert W. and Louise T. Graff, $5000 on property in the Mission block 15, situated on the northeast line of Thirteenth, 171:3 feet southeast of Mission, southeast 30, northeast 162, northwest 30, southwest 160; from Herman Meese to Frank H. Eckenroth $8000 on property in the Western Addition block 433, situated on the corner of Francis and Telegraph road, northwest 100 by northeast 200; from the Bay City Loan Association to Edward P. Farnsworth $5600 on property in Western Addition block 543, situated on the southerly line of Washington, 156:3 feet west of Broderick, west 25 by south 127:8¾; from the German Savings and Loan Society to Joseph Band, $6150 on property in Mission block 68, situated on the easterly line of Valencia, 80 feet south of Eighteenth, south 25 by east 80; from Capital Bank and Loan Association to Frank and Belle W. Morton, $7200 on property in the Western Addition block 802, situated on the southerly line of Washington, 103½ feet east of Walnut, east 34:4½ by south 127:8¾.

NEW BUILDING CONTRACTS.

Westerly line of Hyde, 37:6 feet south of Jackson, south 25 by west 87:6—All work for a two-story frame building; owner, Thomas E. Dunne; contractor, W. Patterson; architect, A. J. Barnett; cost, $4418.

Northerly line of Liberty, 225 feet east of Church, east 25 by north 114—Carpentry, plastering, plumbing, painting, etc., for a two-story frame building; owner, A. W. Wallace, architect, plans by contractor; cost, $1955.

Southerly line of Page, 117:3½ feet west of Baker, west 25 by south 137:6—Carpentry, plastering, brick and stone work for a two-story frame building; owner, Louis Hoekele; architect, Julius E. Krafft; contractors, Anderson & Greig; cost, $3300.

Southerly line of Twenty-second, 200 feet west of Douglass—All work for a one-story cottage; owner, architect and contractor, Jacob Heyman; cost, $1600.

On northerly corner of lot 333, on the southwesterly line of the San Bruno Road; owners, Richard and Robert Sternitzky; architect, H. Gellfuss; contractor, W. Horstmeyer; cost, $2000.

Northerly line of Jackson, 137:6 feet west of Taylor, west 62:6 by north 137:6—All work except concrete, plumbing, painting and electrical work for a three-story frame building; owner, Isabella W. Tindal; architect, R. H. White; contractor, J. G. Adams; cost, $11,161.

Junction of Market and Hayes streets—Alterations and additions to the St. Nicholas Hotel; owner, Barlett and C. F. Doe; architect, Edward R. Swain; contractors, Robinson & Gillespie; cost, $3335.

RECENT SALES.

The residence and property of Mrs. Irwin C. Stump on the northerly line of McAllister street, 100 feet east of Scott, was sold recently to Edwin H. Mozart for $27,500, through the agency of the real estate firm of Baldwin & Howell. The lot is 100 by 137:6 feet, the original cost of which alone was far greater than the recent price obtained for both site and property.

The aggregate value of the June sales negotiated by the firm of Thomas Magee & Sons was $1,057,710, being a marked improvement on sales for all previous months of the present year with the exception of January, the sales of this month having been far below the record of all succeeding.

RANDOM NOTES.

The building on the northeast corner of Bush and Powell streets, one of the oldest in the city, has been demolished to make room for a new structure to be erected by the Fletcher-Ryer Company.

The brick building on the northwest corner of Sansome and Jackson streets recently purchased by Henry P. Sonntag has been leased by the new owner to the Hayden Packing Company for five years at a rental of $1800 a year.

The total cost for the erection of a brick building on Fremont and Howard streets for the owner, W. F. Whittier, is $12,000, $10,000 of which has already been let in contracts.

Mrs. H. Liebes will erect a magnificent residence on the corner of Broadway and Fillmore streets. Plans have already been prepared by M. J. Lyon for a $10,000 structure.

Homestead declarations have been filed by Rosa Adelsdorfer on the property on the westerly line of Gough street, 60 feet north of Bush, for $10,000.

The Sutro blocks south of the Park are subjects of inquiry at very low figures.

James S. Wethered has leased to the Occidental Land and Improvement Company the premises on the south line of Market street, 100 feet west of Second, for ten years at $450 a month.

Mrs. Isabella W. Tindal is about to erect five large flats on her property on the north side of Jackson street, 137:6 west of Taylor. They will cover a space 62:6 by 137:6 and will cost over $15,000. R. H. White is the architect.

A. Nowell, the Guatemala coffee planter, will soon build a handsome colonial residence on plans by Havens & Toepke on Seventh avenue, Oakland, between East Eighteenth and East Nineteenth streets.

Jacob Heyman is building another five-room-and-bath cottage on the south side of Twenty-second street, 200 feet west of Douglass.

The Tax Collections.

Tax Collector Block's annual report shows that less than 10 per cent of last year's taxes were delinquent at the close of the fiscal year. The delinquencies, increased by the costs and penalties, amount to about $61,000. There is a shortage in the general and special fee funds of $90,000 and in the school department of $150,000.

LATE SHIPPING INTELLIGENCE.

ARRIVED.

Tuesday, July 12.

Schr Emma Utter, Allen, 5 days from Willapa Harbor.

SAN FRANCISCO CALL.

BUSINESS OFFICE of the San Francisco Call, corner of Market and Third streets, open until 12 o'clock every night in the year.

BRANCH OFFICES—527 Montgomery street, corner Clay; open until 9:30 o'clock.
387 Hayes street; open until 9:30 o'clock.
621 McAllister street; open until 9:30 o'clock.
615 Larkin street; open until 9:30 o'clock.
1941 Mission street; open until 10 o'clock.
2261 Market street, corner Sixteenth; open until 9 o'clock.
106 Eleventh street; open until 9 o'clock.
2526 Mission street; open until 9 o'clock.
1505 Polk street; open until 9:30 o'clock.
NW. corner of Twenty-second and Kentucky streets; open until 9 o'clock.

MEETING NOTICES.

CROCKETT Lodge No. 139, F. and A. M.—IN THIS (WEDNESDAY) EVENING, July 13, at 7:30 o'clock. By order of the Master.
H. FORTRIEDE, Secretary.

MOUNT MORIAH Lodge No. 44, F. and A. M.—Meeting THIS (WEDNESDAY) EVENING, at 7:30 o'clock. First degree.
THEO. FROLICH, Sec.

MISSION Lodge No. 169, F. and A. M.—Called meeting THIS (WEDNESDAY) EVENING at 7 o'clock prompt. Third degree. C. D. BUNKER, Secretary.

EXCELSIOR Lodge No. 166, F. and A. M.—Special meeting THIS (WEDNESDAY) EVENING, July 13, at 7:30 o'clock. First degree.
THEO. E. SMITH, Secretary.

ANNUAL Meeting—The regular annual meeting of the stockholders of The San Francisco and San Joaquin Valley Railway Company will be held at the office of the company, No. 321 Market st., San Francisco, Cal., on TUESDAY, the 19th day of July, 1898, at the hour of 2 p. m., for the purpose of electing a Board of Directors to serve for the ensuing year, and the transaction of such other business as may come before the meeting.
ALEXANDER MACKIE, Secretary.

THE annual meeting of the San Francisco Society for the Prevention of Cruelty to Animals will be held in the society's office at the Animals' Home, Sixteenth and Alabama sts., on MONDAY, July 18, 1898, at 4 p. m., when a board of trustees for the ensuing year will be elected.
C. B. HOLBROOK, Secretary.

339 HAYES ST.—Branch office of The Call. Subscriptions and ads taken.

SPECIAL NOTICES.

THE orphans and half orphans admitted into St. Francis' Girls' Directory Orphan Asylum since January 1, 1898, to July 1, 1898, are as follows: Orphans—Jessie Hawkins 7, Mary Kelly 7; half orphans—Anna Madden 8, Mary Pratra 7, Anna Pratra 2, Enesti Pratra 4 (male), Mervyn Rooney 3, Leo Rooney 8, John Rooney 6, Anvedeo Vetera 6 (male), Victoreen Holland 3, Elisa Holland 2, Louisa Holland 4, William O'Connor 3, Mary Strong 7, admitted December 31, 1897.

BAD tenants ejected for $4; collections made; city or country. PACIFIC COLLECTION CO., 415 Montgomery st., room 6; tel. 5580.

ROOMS papered from $2 50; whitened, $1 up; painting done. Hartmann Paint Co., 343 3d.

MME. DE LA FONT; returned; 122 Post st.; room 9, second floor front.

ALVINE HALL and assistant; genuine cabinet baths. 15½ Turk and 1118 Market, rms. 15-16.

CLARA NORDLINGER, alcohol baths and massage. 101 Eddy st., room 12.

DIVIDEND NOTICES.

DIVIDEND NOTICE—Dividend No. 57 (fifty cents per share) of the Hutchinson Sugar Plantation Company will be payable at the office of the company, 327 Market st., on and after Wednesday, July 20, 1898. Transfer books will close on Thursday, July 14, 1898, at 3 o'clock p. m. E. H. SHELDON, Secretary.

DIVIDEND Notice—The Nevada National Bank of San Francisco—A dividend (No. 1) at the rate of seven (7) per cent per annum has been declared for the half year ending June 30, payable on 15th inst.

Transfer books will be closed from 10th to 15th inst., both days inclusive.
D. B. DAVIDSON, Secretary.
San Francisco, July 6, 1898.

OFFICE of the Hibernia Savings and Loan Society, cor. Market, McAllister and Jones sts. —San Francisco, June 29, 1898—At a regular meeting of the Board of Directors of this society, held this day, a dividend has been declared at the rate of three and three-fifths (3 3-5) per cent per annum on all deposits for the six months ending June 30, 1898, free from all taxes, and payable on and after July 1, 1898. ROBERT J. TOBIN, Secretary.

EMPLOYMENT OFFICES.

PACIFIC Employment Office—First-class select help. 835 Market st.; phone Clay 130.

SITUATIONS WANTED—FEMALE.

LADIES—For prompt attention to your orders and careful selection of servants call on or telephone C. R. HANSEN & CO., 104 Geary st., phone "Grant" 185.

SWEDISH housegirl, understands American and German cooking; best of references; city or country. MRS. NORTON, Swedish and German Employment Bureau, 313 Sutter st.

GERMAN housegirl, good cook, $15; good references. Apply MRS. NORTON, 313 Sutter st.; tel. Green 721.

YOUNG, strong woman wishes work by the day; understands all kinds work. MRS. NORTON, 313 Sutter st.

REFINED German second girl desires situation; city or country; or as nurse; references. MISS CULLEN, 325 Sutter st.

NEAT young German girl desires situation at housework or as nurse; $10 to $15; references. MISS CULLEN, 325 Sutter st.

GIRLS of all nationalities with references awaiting situations at MRS. HIRD'S Employment Office, 631 Larkin st.; tel. Sutter 52.

SITUATION wanted for first-class cook and general house girl; highest references. 313 Bush st.

YOUNG German, 23, who does not drink nor use tobacco in any form, desires steady position as janitor, choreman or as general worker in store; 3 years in charge of a school building in the East; best of recommendations. Address CARL MOSS, 661 Howard st.

COMPETENT young nurse, experienced in massage, desires engagement with invalid; nervousness a specialty and accustomed to traveling. Address A. B., 1233 Page st.; city references.

RESPECTABLE woman wants a position as cook or housework in a small family; good references. 900 Folsom st.

COOK and waitress wishes situation on ranch or small hotel; country preferred. Address 900½ Folsom st.

COOK and waitress wishes situation in same place; country preferred. Address 609 Tennessee st., Potrero.

YOUNG girl wishes situation to take care of children and assist with upstairs work. 824 Shotwell st.

GIRL wishes place to do light housework or take care 1 or 2 children, $12 to $15; references. Call 418 Twenty-ninth st.

GERMAN girl wishes situation as housekeeper or cook in private family; city or country. Call 347 Minna st.

COMPETENT girl wishes a situation to do general housework; references; Oakland. Call 1206 Laguna st.; no cards.

GERMAN girl wishes a situation to do general housework and cooking. Address 1309 Stockton st.

LADY of ability and education would take charge and do morning work in lodging house for the rent of 3 housekeeping rooms. Box 284, Call office.

LADY would like to do sewing in families by the day or would take work home; good dressmaker; terms reasonable. Address box 46, Call Office.

SITUATION wanted round a place by elderly man to do chores and make himself useful; understands care of horses, garden and can milk; reference. J. C., box 76, Call.

WANTED—Situation as gardener, care of horses, etc., by middle-aged active man; first-class recommendations; wages moderate. Gardener, box 156, this office.

WANTED—Position as housekeeper in small family by lady with a child; good home more object than wages; no objection to country. Address M. A., Call Branch, 106 Eleventh st.

WANTED—Position by first-class saleslady; small wages; best of references. Address M. A., Call Branch, 106 Eleventh st.

YOUNG lady desires position to assist bookkeeper; small wages; object practical knowledge. Address M. A., 106 Eleventh st., Call Branch.

COMPETENT young woman, short time from East, wishes position as cook in private family or housekeeper; no objection country. Call 702 O'Farrell st.

CAPABLE American would like situation in American family to assist in light work; no objection to the country; kind treatment. Box 57, Call Office.

YOUNG married woman wishes light housework, or as companion in exchange for home. Address H., 921¼ Post st.

SITUATION wanted by competent girl, housework and cooking; wages $15 to $20. Address A, Branch Call office, 387 Hayes st.

NEAT American girl