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TAX DECISION BY JUDGE IRWIN

Gives Promise of Definitely Settling Method of Mak- ing Assessments

TAKE THE TRUE VALUE

Contention as to Legality of Board Dismissed as of No Consequence

MONTESANO, Aug. 6.—The decision of Judge Irwin in the case brought by nine mill companies of Grays Harbor to overturn the assessments made by Assessor Wiley promises to set at rest all contentions regarding what constitutes a lawful and equitable assessment. The contention of the county that going concerns should be taxed upon their depreciated value and not on the "market" value, which was the real point at issue, and is definitely settled by the decision.

Text of Decision.

The decision in part follows: "The assessor in his efforts to ascertain the true cash value of the property engaged the services of the General Appraisal company of Seattle. This company appraised the mills for the assessor in two ways. First, they gave what they termed the replacement value, and second, what they termed the depreciated or true value. In arriving at the replacement value they took the first cost of the machinery and added to that the cost of installation, which together made the replacement value. The depreciated or true value was found by taking the original cost of machinery and installation and deducting therefrom a reasonable allowance for wear and tear and length of time the machinery had been in use. The evidence shows that in the assessment of all of these mills the true valuations fixed by the assessor differs only from one to three per cent from the depreciated values made by the appraisal company. When the National Lumber & Box company was considered by the Board of Equalization it was discovered that a mistake had been made in the assessment of the machinery of that company, and it was reduced several thousand dollars, and it will be allowed to stand as fixed by that board.

"It appears from the evidence that the assessor in his efforts to ascertain these values in some instances had recourse to some of their insurance policies, and it is strongly urged by the plaintiff that the amount of insurance carried should be no guide in ascertaining values of the property for assessment purposes. The court most certainly agrees with the plaintiffs in that contention, but in these particular cases the assessor does not appear to have been led astray by his inspection of those policies, and it is therefore no reason for making any changes in the assessments of the machinery.

"The plaintiffs for the purpose of showing the assessor's valuations were too high, called the president of the appraisal company to testify as to what he considered the market value of the machinery in these mills and in every instance he placed the market value at about one-half the sum he had estimated as the depreciated or true value. When asked how he had arrived at his estimated market value, he stated he had taken into consideration a sale or two which had occurred within a couple of years prior to the time of these assessments, and also had inquired of men skilled in the milling business. It does not seem to the court that true value within the meaning of that term as used in the statute on assessments, cannot be ascertained in that way. The term market value (as that term is ordinarily used) cannot be applied to mill property. Sales of lumber mills very rarely occur. When the owner of a large sawmill sells his plant it is always for the reason that he desires to get rid of it and is willing to make a sacrifice; and when a man buys a plant he does so because he is getting a bargain; and in neither case is the consideration paid evidence of the true value of the property within the meaning of the statute.

"In relation to the logs assessed to the different mill companies, it appears from the evidence that the assessor assessed to the Anderson-Middleton Lumber company should be reduced from the amount claimed by the assessor to the amount claimed by the company. The way the company arrived at the amount of logs they had on hand on the first

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NO GERMS FOUND IN CITY WATER

Analysis of Water Reveals Nothing Harmful, Though Boiling Is Recommended

THE GAS FRANCHISE

Splash Decorations Will be Strung on Streets for Photo- graphers Convention

Health Officer L. L. Goodnow made a report to the city council Wednesday night of an analysis made of the city water. The water drawn at the Finch building and the Union station showed no harmful germs, while that in South Aberdeen contained an excess of ammonia, which, although not harmful, did not make suitable drinking water. He recommended that all drinking water be boiled.

The present water shortage was recognized by passing an ordinance limiting the time for sprinkling lawns, gardens, etc., with city water, from 7 to 8 o'clock in the evenings and provided a penalty of a \$100 fine, or 30 days imprisonment in the county jail or both fine and imprisonment for each violation.

The Gas Franchise

Councilman Vandevort's recommendation that the gas franchise ordinance be amended so as to make its life 25 years rather than 50 years and providing for a bond from the company of \$500 as a guarantee of performance of contract in carrying on the work of building the plant, but which would not be forfeited if the company failed to strike gas, was agreeable to those seeking the franchise, as Mr. Burnett informed the council. Councilman Walker suggested, too, that provision be made restraining the disposal of the franchise rights without the sanction of the council. That all these matters may be threshed out, Mayor Eugene France appointed a special committee consisting of Councilmen Vandevort, Bows and Egerer to meet with the company officials and be prepared to continue the hearing next Wednesday evening, when the ordinance probably will be passed.

The police were directed to enforce the ordinance prohibiting cattle to run at large in South Aberdeen, and that regulating traffic over the Heron street bridge.

A resolution was passed and an ordinance ordered drawn providing for the building of a concrete roadway in the alley in block 26, between K street and Broadway.

An offer to sell a park site by M. D. Wood for \$4,000 was put over until next Wednesday evening, when park matters will be given special consideration.

Fire Chief Tamblin reported 31 alarms during July, 1350 feet of hose laid, 115 blocks covered and 83 gallons of chemical used. The building inspector reported permits issued for 16 residences costing \$14,270, for 18 alterations valued at \$2,471, and for 15 alterations costing \$1,745, or 49 permits in all valued at \$18,468.

Because there is a drainage area behind Chehalis street, from Wishkah to Summit, it is proposed to improve, the report of the engineer was adopted recommending concrete pavement.

The request of W. H. Clinkenbeard that the flags used in the Splash celebration and given to the city be loaned to the Northwest Photographers association for decorating K. of P. hall during the convention here August 11, 12 and 13, was granted.

Lewis, Wiley & Morris, contractors, on fill District No. 2, were given right of way over certain streets and a site for pumps, but the matter of excavating streets was referred to the city attorney and engineer for one week.

Chief of Police Seaman reported 125 arrests during July, four prisoners held for the constable, 17 lodgers, 255 meals served to prisoners who worked on the streets and 47 to other prisoners.

Carl Gylling was awarded the contract for improving the alley in block 20, Weatherwax addition. The contract for decking the Montesano and Elliott slough viaducts was awarded to R. W. Hilligoss, the lowest bidder. The committee that investigated the dropping of oil on pavements recommended as a remedy the enforcing of the traffic ordinance and Chief Seaman was ordered to enforce it.

"One Trull," who sued the city for damages as the result of breaking a log in South Aberdeen, was settled with by the authorization of payment to him of \$500 and \$7 court costs.

CAUGHT IN THE RAPIDS.



—Rehse in New York World

MEXICAN PEACE IS NOW ASSURED

The Watchful Waiting Policy Saves Nation a War—Mexi- can Leaders Agree

MEXICO CITY, Aug. 6.—Peace for Mexico City seems a certainty. The council of war, consisting of 112 generals, decided last night upon the unconditional surrender of the city to the constitutionalists.

Provisional President Carral and Gen. Venustiano Carranza, head of the constitutionalist movement, reached today a full agreement concerning the turning over of the government to the constitutionalists.

It is expected a general amnesty will be declared at an early date. Hostilities were suspended today.

At the close of a conference between President Carral and Gen. Velasco, the minister of war, early this morning, the official announcement was made that Carranza would grant the president's request concerning guarantees and that a peace pact probably would be ratified soon.

THE BOARD OF EQUALIZATION

Sits Three Days This Week —Few Complaints Thus Far—To Come Later

MONTESANO, Aug. 6.—The board of equalization considered the Aberdeen assessments yesterday, and adjourned until Monday, and will again take up Aberdeen property on Wednesday. City Councilmen Bows, Empey and Vandevort sat with the board and the complaints were neither numerous or serious. A few minor reductions were made and comparisons made, the publicity given the rolls by showing them in the cities and towns of the county having saved many taxpayers a trip to the county seat.

Monday is set to hear the banks of the county, the assessments of which have been increased largely above that of last year, but it is not known if there will be any protests. The Hoquiam roll will be reviewed Tuesday. The last few days of the session will in all probability bring forth the loudest protests, when the time will be given to the timbermen and large industries.

No doubt that some inequalities will be found in the rolls, the wonder would be if there was not, but under no circumstances will the scenes of a year ago be repeated. It will be remembered that the room was filled with owners with protests and their attorneys, and so vociferous were they that the transaction of business was an impossibility. This year no arguments by attorneys will be heard, those desiring to make such will be required to file them in writing.

The Herald is the most widely read paper in Chehalis County. Wise advertisers know it.

WARBURTON ENTERS RACE

Former Congressman An- nounces Himself a Bull Moose Candidate

GIVES OUT PLATFORM Credits Democratic Party for Tariff and Currency Laws and Alaska Bill

TACOMA, Aug. 6.—Making a bid for democratic votes by speaking kindly of the democratic administration, Stanton Warburton, who served one term in the national house of representatives and who was defeated in 1912 by Congressman Albert Johnson, filed a formal statement yesterday announcing his candidacy for congress from the third district on the bull moose ticket. His statement in part follows:

"I believe in the national progressive platform adopted at Chicago, and it would be my duty and aim, to the best of my ability, to assist in enacting into law all the promises therein made, and among these, of particular importance, is the creation of a non-partisan tariff commission with full power to investigate the relative difference in the cost of production abroad and at home, and whose duty it will be to report to either house of congress and the President, their conclusions in the matter.

"Also the enactment of a law in the different states and the nation, as far as may be possible under our national constitution, prohibiting child labor; the prohibition by law from interstate commerce of convict made goods and prohibiting the manufacture of convict made goods in the penal institutions of the United States for other than government consumption; the enactment of a national workmen's compensation law; the enactment of a law for the construction of a national system of highways; a law providing for an eight-hour day in continuous 24 hour industries. I also believe in the creation of a strong interstate trades commission, giving such commission authority to regulate great interstate industries.

"I believe that the democratic party is entitled to full credit for their constructive work in passing the currency bill, the Alaska railroad bill and the income tax law. These are all measures of great importance and along right lines. It may be, and probably will be, necessary in the future to make necessary amendments to the currency law, but it is a step in the right direction, and whenever found wanting in any respect, can be amended.

"I believe that the tariff law passed by the democratic party is comparatively better than the Payne-Adrich bill. Especially is this true of the steel schedule, the cotton schedule, the sugar schedule and the wool schedule, which are by far the most important schedules in the tariff bill. When the law goes into effect finally, in reference to sugar, it will result in a saving of at least 2 cents a pound on sugar to every family in the United States, or a total saving

DEATH VISITS WHITE HOUSE

Wife of President Wilson Succumbs Yesterday After Hard Struggle

WASHINGTON, D. C., Aug. 6.—Mrs. Woodrow Wilson, wife of the President of the United States, died at the White House today at 5 p. m. of a complication of diseases. The end came after two serious sinking spells. The President and his three daughters and Francis B. Sayre, were at the bedside at the end.

The President was completely prostrated when his wife died and broke down entirely. When Secretary Tammuly entered the executive offices to tell the waiting newspaper men his cheeks were bathed in tears.

GEO. H. EMERSON LAID AT REST

Hoquiam Suspends Business While Funeral Services Are Held Yesterday

HOQUIAM, Aug. 6.—The business houses of Hoquiam were closed this afternoon between 2:30 and 3:30 while the funeral exercises for the late George H. Emerson were held in Elks Home.

The body arrived from Seattle this morning on the "Owl" train, and was taken directly to Elks Home, where it lay in state from noon to 2:30. Out of respect to the founder of the city, the banks closed at noon for the day and all stores were closed during the funeral services. The services were held under the auspices of the Elks with the following program:

Ritual service by Warren Hull acting exalted ruler.
Vocal selection by Mr. Holman—"Hear Our Cry, O Lord."
Vocal selection by Miss Minnie Stine—"Face to Face."
Elks Quartet, Messrs. Hoskins, Shainholts, Dutton and Neef—"The Vacant Chair."
Eulogy by Rev. J. W. Beard.

The following will serve as pall bearers:
Honorary—Messrs. H. C. Heermans, W. L. Adams, F. G. Foster, O. M. Kellogg, H. K. Johnson, Alex. Polson, C. H. Jones, John G. Lewis.
Active—Messrs. W. J. Elliott, A. R. Jones, T. C. Soule, R. E. Dawdy, W. C. Pettit, Lew Miller.

The remains, accompanied by the family of the deceased left for San Francisco at 4:30 o'clock for interment in Cypress Lawn cemetery in that city.

to all the people of at least \$160,000,000 a year.

"I think the democratic party was wrong in its repeal of the free tolls act, which provided for free tolls through the Panama canal for American coast-wise trade. This matter, however, is settled for two years and cannot come up until after the next presidential election."

SHIPS, THE GREAT NEED OF COUNTRY

Need of an American Mer- chant Marine Is the Ques- tion of the Hour

OPPORTUNITY KNOCKING

European War and Scarcity of Ships Will Arouse Ameri- can People to Action

The United States finds itself without a merchant marine at a time, as with the Texan without his revolver, when it "needs one powerfully bad." We have been too long shiftless and easy going in a matter of big and vital importance. Prophetic voices, lifted warningly in every session of congress for half a century, inveighing against the peril of trusting our overseas commerce to foreign ships, have had scant hearing. Our navigation laws, though framed ostensibly to foster and build up a merchant navy, have had the converse effect and have destroyed all but the last vestige of the merchant marine we once possessed.

A lamentable combination of adverse influences has done the evil. In a laudable but ill-advised effort to build up American shipyards we have refused to admit to American registry and the American flag vessels built in foreign shipyards. With what result? That the foreign yards went on building more ships than ever, to fly foreign flags and carry the commerce for which we had no ships ourselves.

A Horse That Could Not Be Led to Water.

In a laudable effort to force American ship owners to employ American sailors and pay them relatively high wages we have totally failed to accomplish the purpose. We have discovered that here was a horse that could neither be led to water nor be made to drink. We have found that world-wide conditions can not be governed by the fiat of one country. We could pass laws imposing impossible conditions. American capital and enterprise preferred to keep off the seas and leave that business to the ships of countries that did not impose impossible conditions.

We have enacted navigation laws so peculiarly constructed that they imposed handicapping port and towage charges on American ships in the overseas trade.

Europe's appalling war will make a deeper impression on the American mind in 20 days than has been made by all the speeches and all the articles written in plea of a merchant marine in half a century. The United States has gone on trusting to foreign ships when it knew all the while that if Europe broke out in a great war those ships would be taken out of the merchant carrying trade and employed as auxiliaries to European navies.

Fortunately for us Europe's necessities to buy will be greater than our necessities to sell. If the war shall continue for 90 days the belligerent nations will have to devise means to import foodstuffs from the United States, Canada and South America. Their armies must be fed, and that, in the face of diminished European production that must result from their calling their reserves to the colors and away from the harvest in the ripened fields.

Congress and the President Show a Good Purpose.

Meanwhile there is encouragement in the fact that congress is in session, and a purpose is shown by it and the administration to deal promptly and without partisan spirit with the great problems of the hour. Congestion of exports is reported at our ports, but American enterprise and statesmanship, aided by European necessities, will find a way to overcome it. Wheat, corn, cotton, canned salmon, lumber, dried fruits and metals are not perishable products. They will keep, if necessary, until American enterprise and labor, working night and day, can build ships to move them to markets across the seas. They are wealth, and the kind of wealth that the warring countries must have.

Before this great and pressing national need of ships to move our products and manufacturers to market all other questions now before congress dim into comparative insignificance. Congress has taken one helpful step in amending the laws to admit foreign ships to American registry. That should help, but it may well be doubted if it will suffice. The hour is big with opportunity to build

U. S. ENGINEERS TO VISIT HARBOR

Board From Washington, D. C., Will Visit Grays Har- bor Sunday, Aug. 23

CHAMBER TAKES ACTION

Chamber of Commerce Wires Senators and Congratu- lates President

The executive committee of the Chamber of Commerce met Tuesday night to take action on the coming of the board of United States engineers, who will visit Grays Harbor on Sunday, August 23.

The visiting board is that which has the final say as to harbor improvements, and the members are inspecting the various projects on the Pacific Coast. They will arrive in Hoquiam at 7 a. m. on the 23rd, and have planned to visit the north jetty and leave on the 4:45 train for Seattle.

The port commissioners, who will accompany the board to the jetty, will try to prevail upon the members to tarry in Aberdeen and Hoquiam until the "Owl" train leaves, to give an opportunity to see the industries and progress of the Harbor, and not have them leave with the impression that we are but temporary lumber camps that will have no need for a Harbor after the timber is removed, but, on the contrary, that we have permanent resources to justify the improvement of a first class commercial harbor.

The precarious condition of the Rivers and Harbors appropriation bill in the senate was discussed, and the following telegrams were to Senators Jones and Poindester:

"This Chamber appreciates your splendid service in behalf of the river and harbor appropriations for Grays Harbor in the past and earnestly requests your good offices in securing the appropriation now up. Our jetty work has been suspended and our permanent harbor is in grave danger if work is not continued."

Realizing that Senator Burton, of Ohio, was leading the opposition to the present bill, the following telegram was sent to him:

"This chamber appreciates your stand in the senate for economy and retrenchment. We have watched your course with interest and feel that your public service has been of value to the republic. We differ with you in that the loss to our government due to suspension of projects now under way would be greater than what is now in the present Rivers and Harbors bill for projects deemed by you unworthy. We heartily endorse your work for wise expenditure, but we ask you in justice to the whole country to use your efforts to heal and not to kill the bill."

Congratulates President Wilson

On motion of W. B. Mack, the following telegram was sent to President Wilson:

"The Aberdeen Chamber of Commerce extends its congratulations to your administration for the effective manner in which you have handled the financial situation during the present trying period. We respectfully suggest that you work toward the establishment of branch banks throughout the two Americas, which we believe would greatly augment trade."

It was decided to hold weekly meetings of the executive committee in the future, and to secure a better attendance, they will be held at noon during luncheon at the Hotel Washington.

Splash Committee Reports.

The report of the Splash committee was read and adopted, with thanks, and the committee continued in charge of the funds on hand. The report is one of which the committee may well be proud. It shows receipts amounting to \$7,088.30, without soliciting any funds, and the expenditure of \$6,283.04, leaving a balance in bank of \$805.26. The receipts were garnered entirely from concessions, the sale of auto raffle tickets and the ball game. A noticeable feature of the report is that the splendid parade cost the committee but \$220.92.

up a great and permanent American merchant marine, having which the United States will be richer in peace and stronger in war. — Spokane Spokesman-Review.

NEW WEATHER OBSERVER

Captain H. A. Benham has resigned as volunteer weather observer at Aberdeen, owing to a press of other affairs, and J. D. Carter, 410 West Eighth street, has been appointed to succeed him.