



# Malheur Enterprise



VOLUME VII, NO. 47.

VALE, OREGON, SATURDAY, OCTOBER 21, 1916.

SUBSCRIPTION, \$2.00 PER YEAR

## FOR AND AGAINST THE SINGLE TAX

The Enterprise is in receipt of a letter from the Oregon State Federation of Labor attested by E. J. Stack, which closes as follows: "Give this question your unprejudiced and serious consideration which, if given, we know will contribute immeasurably to the proper solution of the problem and to the happiness of Oregon citizens."

The measure NUMBER 306 on the ballot "FULL RENTAL VALUE LAND TAX AND HOMEMAKERS' LOAN FUND" amendment contemplates placing the burden of taxation on land values and removing taxation from labor and industry by taxing land at its rental value exclusive of its improvement.

This is single tax. It is confessed single tax. It is misleading in that it draws a conclusion unwarranted from any knowledge or experience, either present or past.

It will put a stop to land monopoly and land speculation. It will not confiscate private property. The security of title and possession of land will be just the same under the proposed constitutional amendment as it is now.

It will undoubtedly put a stop to land speculation or land monopoly as now carried on except by the state and government. It is absolutely false that it will not confiscate private property. That is the intention of the law, and is so argued and stated. The security of title will not be the same as now, for at present title is secure and under this proposed law it is intended to tax it out of the hands of owners into the hands of the state.

The state will be authorized to bid on delinquent taxes to the amount of the taxes and no more. The cry of confiscation comes from those who have already confiscated the peoples' rights in natural resources. This amendment will restore those rights. It is there for restitution and not confiscation. It is not "tweak" legislation because every other civilized country is dealing with the land problem in much the same manner.

This is again stating a conclusion as to possible results and didactically disclaiming confiscation which is the avowed object of the law. The latter statement of the paragraph is untrue. Every other civilized country is not dealing with the land problem in much the same manner and no proof has been, nor can be, adduced to support that rash statement.

Colorado is leasing its state lands on exactly the same basis as this bill provides for the leasing of the state lands. Washington is leasing its school lands. In England the problem is being handled in the same way. In Letchworth Village, 40 miles from London, the crown lands are being leased and the title does not pass away from the Government. Denmark is doing the same thing. Germany is meeting the problem by leasing its land and taking the land increment for governmental expenses.

Of course Colorado is leasing her land for what they can get. So will any other state that leases at all. England is not handling her lands in the way proposed nor is Denmark nor Germany. Crown lands, are lands owned by the ruler of England, and are doubtless leased to the best advantage to derive the greatest income from them. So as to Denmark and Germany or to any other country, not excepting the United States which leases grazing land. None of these states or nations are contemplating private land nor are they contemplating any such nonsense.

The loan feature of the bill is in the interest of all the working people of the state, whether they be professional men, business men, farmers, or day laborers, because it provides for the use of the peoples' credit by the people. It will relieve unemployment by opening the lands to the people for use, doing away with the congestion in industrial centers and consequent suffering where there are more men than jobs.

The loan feature of the bill does not provide for the use of the peoples' credit by the people. On the contrary it proposes to tax the land for money to loan to those who have neither money nor land. One-third of the full rental fund taken from the land is to be loaned in small amounts for improvement of land by those who know nothing about either work or farming. Lands are now open to millions of people who do not take

them at far less than full rental value. Wherein there is more inducement for a man to go on a piece of land and give all but a bare existence to the state rather than to go on a piece of land wherein for less than the full rental value he may hope to own a home, is not explained. There are more lands now than farmers and the state and government are making every endeavor to educate men for farmers and prepare land for them. What further inducement increased taxation can give them is yet unexplained.

Under this amendment, industry will go forward and will automatically create markets by employing men, and men steadily and profitably employed are real markets.

Under this proposition by starting some industry and employing men; the men employed will create a market; Excellent doctrine if included therewith a demand can be artificially created to utilize the excess product of the established industry. It is thus that poor old Oregon must bear the tremendous burden fastened, Sinbad like, on its figurative shoulders. Freak laws by freak lawmakers. Attempts boldly to seize that which has been gained by labor and thrift and hand it over to the lazy and shiftless. Great must be the overflow of prosperity indeed before Oregon can secure any of it. It will be necessary for our state to have a housecleaning and outweeping of U'Rens, Cridges, Littles and that ilk before we may expect development of land, of water power, of fax, of anything which employs labor unless we furnish the funds and that is as unlikely as impossible. What bloodthirsty monarch was it that wished "his enemies had but one neck that he might sever it at one blow?" Oregon, unfortunately, cannot so bury her freaks by one great and solid blow with the ballot but that, like the proverbial cat—"They keep back."

**BETTER METHODS SHOULD BE FOLLOWED BY CORN GROWERS**  
Experience is a hard school, but a profitable school if attention is paid to its teachings. Many corn growers have had a hard lesson brought to them by an unfavorable, and short season. The cold season and the early frost caught many of the corn fields immature, but there are a few fields that were mature far ahead of the frost, showing that by the right methods corn can be produced here even in the most unfavorable seasons. The question is how did they do it?

Corn is a lover of warm moist soil, and we must practice such methods as will produce these conditions so as to make early planting possible. The corn ground should be plowed in the fall or early spring, and worked down so as to form a mulch to retain the moisture. This mulch will also retain much of the heat that otherwise would go for the purpose of evaporating the much needed moisture. This mulch can be retained and many weeds killed by harrowing a few times before planting time.

It will take approximately 120 days to mature corn in this section, and as there is danger of frost after the first of September, corn should be planted about the first of May. It will be necessary to follow the above method of "warming up" the soil in order to plant by May first or earlier. The method too often followed is to let the corn ground go unplowed until all other spring work is out of the way. The ground is then hard and dry, and must be irrigated before plowing or after plowing before the corn is planted. Some have been observed to plant their corn in the dry soil and then after getting a small permination, they to "irrigate" it up. These are poor methods, for the ground is either in poor condition or the adding of the water cools the soil and wets it unevenly, resulting in a this uneven stand.

It is perhaps better to irrigate the land before plowing than after, in case the land has been let go until it has become too dry to plow good, for it will require less work to get it in condition for planting, and it will be easier to irrigate than after plowing. Where there is not some unusual type of soil, there should be enough water in the soil at planting time to carry the corn until it starts tasseling, then it should be irrigated and kept moist until the corn is well formed. The corn should be

watched, however, and whenever the corn leaves begin curling atly in the day they should be irrigated. Too much irrigating promotes suckers, and prolongs maturity. This method of irrigation will of necessity require cultivation at about ten day intervals to hold the moisture.

W. W. HOWARD,  
County Agricultural Agent.

## T. W. HALLIDAY FINDS REST

Was an Honored Citizen of County--Had Held Important Offices.

Sunday morning about 6 o'clock Tom Halliday passed to his final rest. For some years Mr. Halliday had been troubled with spells of heart leakage culminating in a fatal attack Sunday.

While not feeling well for a week past Mr. Halliday did not give up and take to his couch until Friday. The entire town of Vale is in mourning for one of its best and best known citizens.

**In Many Enterprises.**  
Interested in both banks and numberless other enterprises, owning a fine home in Vale and a splendid farm on the Malheur six miles below Vale; one of the pioneers of the county; holding public offices of trust for many years in both town and county; it is not surprising that the communities of the county should join in sorrow at his departure from their midst and pay earnest tribute to his worthy and honest efforts to advance the interests of the county.

**Has Confidence of All.**  
No citizen of any county or state was ever honored with more complete trust and confidence of his fellow citizens than Tom Halliday. His charity was limited not at all and his generosity bounded only by his ability to perform.

If Tom Halliday had an enemy among the people with whom he has mingled for 35 years no one can point him out.

Gains and honors were received without affecting his geniality; losses were met with equanimity.

**Biographical.**  
T. W. Halliday was born at Pargerville, Ohio, Aug. 19, 1857, being 59 years old at the time of his passing. Mr. Halliday was one of eight children of whom Dr. J. S. Halliday, of Muskogee, Ohio, and R. C. Halliday, of Rupert, Idaho, survive.

Mr. Halliday was one of the early pioneers of the west. Tramping across the plains to Arizona when 17 years of age, he was three times wounded by Indians. After leaving Arizona he went into Nevada where he met and later was married to Miss Emma Ferguson, Sept. 15, 1880. In the spring of 1882 the Hallidays moved into Malheur county where they have since resided.

Having no issue of their own, Mr. and Mrs. Halliday adopted and raised Wilbur A. Halliday, now in business at Baker, Ore., and Pearl Halliday, now Mrs. Horace Burbridge, of Nyssa.

Mr. Halliday has been sheriff of the county and treasurer of both Malheur county and the city of Vale.

Burial services were by the Masonic Fraternity at the home in Vale. Interment was in the Ontario cemetery where the mother of Mr. Halliday rests.

Vale attended the funeral services en masse and at Ontario an unusual concourse attended the interment.

B. L. Milligan came from Walla Walla for purpose of preaching the funeral sermon.

## H. ESPIE TO RETURN

Henry Espie, who has a homestead on Little Willow creek near Jamieson, will go to Bozeman on business, returning later to take up his residence in Malheur county, the climate being better suited to him than that of Montana.

## WATER PERMITS

Antonio Bermisolo, of Jordan Valley, for the irrigation of 100 acres, diverting water from Mud Flat reservoir in Sec. 4, T. 33 S., R. 45 E.

F. V. Maher, of Jordan Valley, for supplemental supply of lands already having a water right.

Herbert Steven, of Watson, for the development of 50 horsepower, diverting water from Owyhee River in Sec. 22, T. 25 S., R. 44 E.

With all due regard for Mr. Burns, Old Nick Carter and Sherlock Holmes the ablest detective probably is a woman.

watched, however, and whenever the corn leaves begin curling atly in the day they should be irrigated. Too much irrigating promotes suckers, and prolongs maturity. This method of irrigation will of necessity require cultivation at about ten day intervals to hold the moisture.

W. W. HOWARD,  
County Agricultural Agent.

## LOW VALUE HIGH RATE

Recommendation or Suggestion Should Be Made To Create Discussion and To Cause Thought on Subject

The report of the citizens committee appointed by the chairman of the taxpayers meeting held in Vale, Oct. 6, appears on this page. As stated by the chairman of that committee, the report is incomplete, both as to quotation of numberless inequalities, inaccuracies and incongruities appearing on that anomalous creation called the Malheur County Tax Roll.

A peculiar circumstance, or coincidence is, that on the day the Enterprise received this report for publication, inquiry came for substantiation of a statement made by the writer that one piece of property under the Nyssa-Arcadia Drainage district was worth more than the \$54,000 asked for by that district. The request was for the assessed valuation of the Idanha Orchards. Examination of the roll disclosed the fact that a property which has changed hands twice within three or four years at a price of not less than \$100,000 was valued for the purposes of taxation at less than five thousand dollars.

**Method, Faulty.**  
The method which forces property into a condition worse than bankruptcy should be changed. If the entire country is bankrupt we are not hurt more than others if we too are broke. But the entire commonwealth is in a condition of unbounded prosperity and this county alone shows values shrinking with a rapidity which would be alarming if we did not know it to be false.

**Investor Takes Advantage.**  
But can we convince the investor of its falsity without giving him our mess of pottage. Every known method to depreciate values and secure loans on favorable terms to the investor is used by them and opportunities greedily seized upon to make the farmer, the merchant, the banker pay a high interest rate.

From a foreign investor comes these two questions, which one seeking loans must answer, and must tell the truth, for the truth is of record and public: What is the assessed valuation of your property and how much taxes did you pay last year? Also they will ask: How much CULTIVATED LAND HAVE YOU? Uncultivated land assessed the same as cultivated is a dead loan and not considered good security. What in 1917, shall a man on Dead Ox say? "I paid taxes last year on a forty mill rate (not far from the mark this season) I have 160 acres and of that 90 acres is assessed at \$15 and 70 acres at \$125. Of the 90 acres I have 60 cultivated." How much money can he borrow?

**Unused Land A Dead Load.**  
Some of our radical economists say: "Good! We ought not to be able to borrow anyway." To this argument there is no reply. If a farmer has a piece of raw land on which he must pay taxes as though cultivated and has improved to the extent of his capital and ability and don't care to borrow, or cannot borrow, he can deed his raw land to the state or his friends—or punish an enemy by giving it to him—the sooner he gets rid of it the better. One thing sure he cannot sell it with a tax rate of forty mills and a valuation of \$15.

It is noted and to be regretted that the committee made no recommendation as to how to remedy the unfortunate condition we have reached in our financial matters; how to stem the tide of depreciation and get into the band-wagon of prosperity; enable ourselves to get some of that munition money at a low rate of interest.

The chairman of the reporting committee said: "We have no recommendation to make as there was nothing in the order creating the committee asking for recommendations."

**Committee Proposed.**  
The Enterprise feels that there should be some kind of recommendation or suggestion made in order to create discussion and cause some thought to be put on this important subject. It is to be noted that in 1913 the recommendations of the powerful committee were put into effect. It may be noted that the recommendations of the Taxpayers meeting of Oct. 6 were heeded.

It is therefore to be supposed that if there were powerful and represent-

## REPUBLICANS HAVE RALLY

U. S. Senator Fires Deadly Facts at Administration and its Policies.

The Republican rally at the Rex Theatre in Vale Wednesday night was well attended and the opening gun of the Republican campaign was fired by Senator C. W. Fulton in a powerful indictment of the policies of the Democratic administration and of President Wilson.

The Senator's remarks and telling periods were received with loud and enthusiastic applause.

The Senator was somewhat hoarse from his arduous work of the past month, having spoken in Pendleton the night before. His excuse for hoarseness, however, was that he rode from Heppner to Pendleton the day before and suffered from "Democratic campaign material—hot air and dust."

"The effect of this," continued the Senator, "is not lasting, mainly affecting the throat and lungs."

**The Tariff.**  
The Senator dwelt seriously on the Tariff and said: "Our only way of judging the future is by the past. Every time the Democrats have been in power they have passed a free trade tariff act. Every time it has been succeeded by desolation and millions have walked the streets in hunger. Every time the Republicans have had control with their protective policy, there have been prosperous times and a growth and prosperity in the United States never before known in the world."

"We have prosperous times now caused by 20,000,000 laborers in Europe ceasing the work of production of exchangeable commodities and going into the business of destruction of property and killing one another. If our prosperity must come through drenching of the earth with rivers of human blood; through destitution and starvation of children; through the weeping and wailing of widows; God grant that we never see such prosperity again. The prosperity offered by the Republican party comes through peace and the activities of peaceful interchange of products. Through construction rather than destruction; through friendly intercourse and united effort; through protection of labor and the products of labor."

**When War Stops.**  
"What will we do when this war ceases, as it will soon? Europe is a trained camp of industry. Men, women and children have been taught rigid economy and intense application. Women have taken the place of men in almost all avocations of production. When the war ceases we have but two ways to meet this crisis, for crisis it is. We must come down to their rigid economy, and intense effort, not only for foreign markets but to preserve our own for ourselves, or we must have protection of our industry and of our labor. If you elect the Democrats you are certain of a continuance of free trade, you have endorsed free trade, which has wrecked us every time it has been tried; if you elect Hughes you will have a moderate protective tariff scientifically applied. Which do you wish?"

**"Silly Slogan."**  
The Senator proceeded to attack the "Silliest of all slogans; he kept us out of war. Why, the President could not get us into war with anyone but Mexico and we have been in open war with Mexico ever since Wilson has been in control and are in open war with Mexico today, if invasion of a nation, killing their citizens and occupying their territory is war. It would certainly have been war if we had invaded an English port, killed 101 Englishmen and wounded 300 others, besides having 10 of our own soldiers killed and 60 wounded."

**Refugees on Foreign Ships.**  
The Senator attacked the treatment of the 1300 American refugees at Tampico, who were taken out of Tampico by English and German men of war and placed on American vessels. "When a committee called on Joseph Daniels to protest against their treatment he told them that 'if they were in Mexico to create property, to better their condition, the United States would neither protect their property nor their lives. You are lucky to get out alive.'"

Senator Fulton is an excellent and logical speaker and the large attendance indicated interest in political matters. There were 100 visitors from Ontario. The meeting was presided over by Chas. M. Crandal. Music by the Vale band and male quartette.

(Continued on page 6.)

## PEOPLE COMMITTEE MAKES REPORT

ONTARIO, Ore.—To the Taxpayers of Malheur County: Your committee appointed at the meeting of the Malheur county taxpayers to report on the inequalities of the assessment roll and classification of land throughout the county, beg leave to state as follows:

The limited time given us for examination of the roll and impossibility of doing anything to relieve the situation, believed to exist, on account of closing up the affairs of the Equalization Board at an early date, prevent our report from being as full as it should be in order to do justice to every one concerned.

There certainly exists a very large number of inequitable assessments, a few of which illustrative of the general condition, we will make note herein.

Laying the foundation for a brief resume of the roll, we wish to first call attention to the varied classification of land within the county: Owyhee lands are classified at \$40 per acre making the supposed cash value on a forty per cent valuation, \$100. Shoestring Ditch lands are classified at \$15 per acre, making a cash valuation of \$37.50 per acre. Dead Ox lands, under the Payette-Oregon Slope system, are classified at \$15 per acre, making a cash valuation of \$37.50 per acre. Lower Malheur lands under the Nevada Ditch, are classified at \$30 per acre, making a cash valuation of \$75 per acre. Lands under the Mill Ditch and on the Upper Malheur, between Vale and the Canyon, are classified at \$20, making a cash valuation of \$50 per acre. Lands on Willow river, in and around Brogan and Jamieson, are classified at \$20 per acre, making a cash valuation of \$50.

Cultivated and uncultivated lands are supposed to be assessed at the same rate, similarly situated. Dry farming lands generally are supposed to be assessed at \$3.00. Non-tillable land in all localities at a \$1.25 per acre. While your committee cannot concur in a classification which makes lands that will readily change hands for \$100 per acre and upward pay taxes on a valuation of \$15 per acre or about 16 per cent of the acknowledged cash value, the inequality thereby established would not be so glaringly apparent, should all land similarly situated be assessed exactly as classified.

**Town Property.**  
Again, real estate in towns and cities, paying on a forty per cent valuation, as against a sixteen per cent valuation elsewhere would not be so glaringly unequal, were property similarly situated under similar classification be equally assessed, which is not the case as may be seen by some few comparisons herein.

Also personal property, stocks of goods, etc., assessed at 25 per cent of their supposed value, as against a sixteen per cent valuation of lands, seem to be over valued, but if Owyhee lands are taken as a basis, are fairly valued.

**Mortgage Taxation.**  
The question of Mortgage Taxation, arising before your meeting; the committee investigated the matter, and have concluded that as long as other western states fail to assess mortgages the result in Oregon would be certain to drive capital elsewhere and compel borrowers to pay double taxes. Of the Board of Equalization, two members object to mortgage taxation at present, and one member favors such taxation.

If classification is made and then examination and assessment made as to producing ability; cost of manipulation and cultivation, making the classified price the maximum of a certain district, we see no way in which equality can be secured. In the opinion of your committee, if lands of a district are to be classified, such classification should be adhered to. Cultivated land is cultivated and uncultivated land similarly situated is, in the classification of the district, and should have the same assessed valuation. If a certain piece

of land is below these standards it should be so classified on the rolls and assessed in accordance with the classification.

**Orchards Undertaxed.**  
Orchards came under the classification of cultivated land. There is no classification of orchards as such. Now note where this leads us on the roll: Joseph Conselmo, on the 116 acres constituting the Idanha Orchards, which have changed hands at \$100,000 is assessed at \$4,640, which places a cash valuation on this great property of \$11,600. This property changed hands at \$100,000 prior to construction of their great dryer which they claim to be the largest and most complete in Oregon and which is assessed as improvements at \$4,000.

**Comparisons.**  
Compare this assessment with Dead Ox lands at \$15 or Owyhee alfalfa lands at \$40 per acre. The Famous Willis orchard at Brogan is assessed at \$560 and we find a notation on the rolls of cultivated land of this orchard of \$15 per acre. Other lands in the district are assessed at \$20 per acre.

Of the Road lands: Section 17 in 18-45, of the O. W. C. Co., is assessed at \$20 per acre while that of the E. O. L. Co., two miles distant in 17-44 is assessed at \$3 per acre. These lands are similar in every respect, one classified as dry which it is; the other as cultivated, and irrigated, which it is not.

No discrimination appears between Section 17 and Section 8 in 18-45 and Sec. 8 is exactly similar to that of the E. O. L. Co. in 17-44, two miles distant. Both Sections 17 and 8 were raised over the 1915 assessment from \$3 in 1915 to \$20 in 1916 with no change in the condition of the land. In fact one piece was assessed at \$40 per acre or more than double any other land in that district.

In the Jamieson section we find the celebrated Fotheringham hog ranch is nearly all assessed at \$125 per acre being classified as non-tillable, while other lands of similar character, but of less value, adjoining are assessed at \$20 per acre.

We compare the W<sup>1</sup>/<sub>2</sub>SE<sup>1</sup>/<sub>4</sub> of Sec. 6-18-47, owned by Kahout and Nelson, assessed in 1915 at \$2400 or \$30 per acre while in 1916 at \$240 or \$3 per acre. Land surrounding this property is assessed at from \$30 to \$40 per acre under similar classification.

C. S. Hancock in Lot 1-17-47 is assessed in 1916 for 38 acres at \$8 per acre while in 1915 nearly six times as much. This is on the Snake river on Dead Ox.

Andrew Jensen, on Sec. 32 in 18-44, was classified in 1915 and in the past at \$3 and \$125 land, or a total valuation for 320 acres of \$727. There is and can be no water for this property; the classification appearing fair. In 1916 the same land was raised to a total valuation of \$6200 while land lower and adjoining raising large crops of hay is assessed at \$20 per acre.

Dave Dunbar on the NW<sup>1</sup>/<sub>4</sub> of Sec. 16-18-46 is classified as non-tillable and assessed at \$900 for the 160 acres. "The property changed hands some time since at \$6400.

**Wrong Classification.**  
Your committee is of the opinion that the present classification is creative of unsatisfactory conditions; giving neighbors ideas of inequality and creates a difficulty in estimating values by outside investors and prevents Malheur county farmers from making satisfactory loans.

**Dry Land Discriminated Against.**  
Homesteaders are discriminated against by having their lands assessed at a rate much closer to the real cash value than are other lands in the county, for \$3 per acre more nearly represents the cash value of dry land homesteaders than does \$15 represent the cash value of alfalfa lands on Dead Ox and under the Shoestring Ditch.

of land is below these standards it should be so classified on the rolls and assessed in accordance with the classification.

Orchards Undertaxed. Orchards came under the classification of cultivated land. There is no classification of orchards as such. Now note where this leads us on the roll: Joseph Conselmo, on the 116 acres constituting the Idanha Orchards, which have changed hands at \$100,000 is assessed at \$4,640, which places a cash valuation on this great property of \$11,600. This property changed hands at \$100,000 prior to construction of their great dryer which they claim to be the largest and most complete in Oregon and which is assessed as improvements at \$4,000.

Comparisons. Compare this assessment with Dead Ox lands at \$15 or Owyhee alfalfa lands at \$40 per acre. The Famous Willis orchard at Brogan is assessed at \$560 and we find a notation on the rolls of cultivated land of this orchard of \$15 per acre. Other lands in the district are assessed at \$20 per acre.

No discrimination appears between Section 17 and Section 8 in 18-45 and Sec. 8 is exactly similar to that of the E. O. L. Co. in 17-44, two miles distant. Both Sections 17 and 8 were raised over the 1915 assessment from \$3 in 1915 to \$20 in 1916 with no change in the condition of the land. In fact one piece was assessed at \$40 per acre or more than double any other land in that district.

In the Jamieson section we find the celebrated Fotheringham hog ranch is nearly all assessed at \$125 per acre being classified as non-tillable, while other lands of similar character, but of less value, adjoining are assessed at \$20 per acre.

We compare the W<sup>1</sup>/<sub>2</sub>SE<sup>1</sup>/<sub>4</sub> of Sec. 6-18-47, owned by Kahout and Nelson, assessed in 1915 at \$2400 or \$30 per acre while in 1916 at \$240 or \$3 per acre. Land surrounding this property is assessed at from \$30 to \$40 per acre under similar classification.

C. S. Hancock in Lot 1-17-47 is assessed in 1916 for 38 acres at \$8 per acre while in 1915 nearly six times as much. This is on the Snake river on Dead Ox.

Andrew Jensen, on Sec. 32 in 18-44, was classified in 1915 and in the past at \$3 and \$125 land, or a total valuation for 320 acres of \$727. There is and can be no water for this property; the classification appearing fair. In 1916 the same land was raised to a total valuation of \$6200 while land lower and adjoining raising large crops of hay is assessed at \$20 per acre.

Dave Dunbar on the NW<sup>1</sup>/<sub>4</sub> of Sec. 16-18-46 is classified as non-tillable and assessed at \$900 for the 160 acres. "The property changed hands some time since at \$6400.

(Continued from page 6.)