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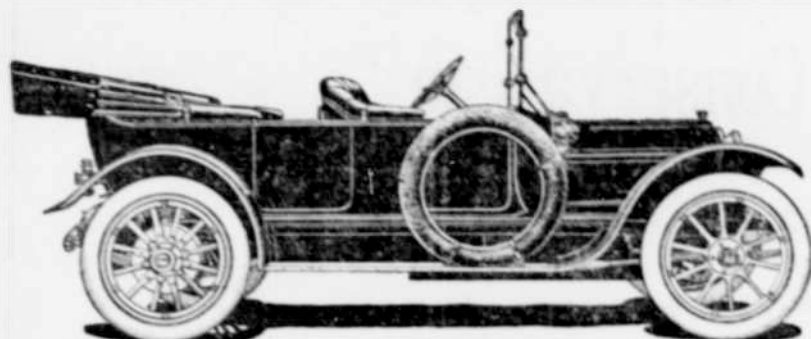
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## PORTLAND JUDGE ENJOINS COLLECTION OF THE TAX PENALTY

(Continued from 1st Page)

delinquent on April 1, it becomes the sheriff's duty in the month of May to issue certificates of delinquency upon a tax roll which does not come into his possession until September.

"In fact, there are many provisions of the statute which are effective and necessary and proper on the basis of September 1 being the date of delinquency, which become meaningless and a source of unending confusion if April 1 is taken as the date. I am, therefore, convinced that upon this conflict alone in the provisions of this act the court is fully warranted in declaring this part of the act regarding the penalties inoperative.

"In reaching this conclusion, the court's mind is not free from doubt, but in granting this restraining order it appears that no one can be injured, for if this court is wrong in its interpretation of this statute the higher court will, no doubt, correct the error and enable the tax collector to later collect these penalties. If this court should refuse this restraining order the taxpayer would be compelled to pay these penalties, and the annoyance and confusion and the difficulty of being reimbursed to the amount of this penalty when once paid into the county treasury, should the higher court hold this portion of the statute invalid, would be almost insurmountable.

"The court is aware that the proceeding by injunction is an extraordinary remedy and to be used only when it becomes the means of preventing a great injustice and an irreparable injury. This seems to be a proper case for the exercise of this power, for no one can be injured, and the rights of many may be protected."

Roger B. Sinnott said: "This suit was brought at the request of the Portland Taxpayers' Association. This decision will save the taxpayers of Multnomah county \$180,000 in interest alone, and if the tax commission sees fit to request the tax collectors of other counties in the state to follow Judge Cleeton's decision, the saving in interest alone in the state will be more than \$375,000. Approximately \$6,000,000 would be idle for six months if the law stood as it did before Judge Cleeton's decision. At 6 per cent the interest on this would be \$180,000 for six months. About \$25,000,000 is collected in taxes in the entire state. Half of this is all that is needed for the purposes of the state for six months. At 6 per cent the interest on the balance would be \$375,000.

"To compel a laborer who happens to own his own home to pay his tax in one lump would have driven many a man out of work to resort to the loan sharks. My reason for making the request on the State Tax Commission is that it is too late to commence suit in other counties for the same end for which the suit in Multnomah county was begun."

### LIGHT AHEAD

From the proceedings of the meeting held Tuesday afternoon by the water users and State Engineer Lewis here there looks to be light ahead for the people who have bought land from the Central Oregon Irrigation Company. At the meeting Roscoe Howard, manager of the irrigation company, stated that within two weeks' time he would file with the state engineer evidence that water was actually going into the Pilot Butte Canal from the North Canal, to take care of land heretofore sold under what is known as the North Canal segregation, and the state engineer pledged himself to transmit the evidence to the interior department for their action so they could issue patents to the land.

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## ADVANCE GUARD OF SETTLERS ARRIVING

(Continued from 1st Page)

new people, as the true conditions in this part of the state have been extensively advertised by the railroads. There will be no boom or large immigration into this section, but all who do come will be of a class of people who will benefit the country and add prosperity to Crook county.

## CROOK COUNTY HAS LARGEST NUMBER OF WATER PERMITS

According to statistics compiled by State Engineer Lewis more permits to appropriate water have been issued in Crook county since the enactment of the water code than in any other county in the state. A total of 238 permits have been granted in Crook county for the appropriation of water for irrigation, power, municipal, stock water, and domestic purposes during the five years the water code has been operation. Malheur county is second with 218 permits issued; Baker third, with 200; Grant fourth, with 181; Harney fifth, with 180; Jackson sixth, with 142; Josephine seventh, with 128. The number of permits granted in other counties is considerably less. In general, the large number of permits issued indicates activity among the land owners in the construction of small irrigation systems for the irrigation of private land. It is a significant fact that, while there are many large irrigation projects in Crook county, most of these were initiated prior to the enactment of the water code, and most of the permits issued are comparatively small projects.

### ALFALFA

Born, to Mr. and Mrs. Sam Boyd, March 15, a 10-lb. son. Mrs. Boyd is staying at Bend for the present.

Bub Barnes made a business trip to Prineville Monday.

Mrs. Bert Powell entertained Mr. and Mrs. Earl Hereford and infant son, and Miss Eva Sturdevant as dinner guests last Sunday.

Wm. Sturdevant and sons are clearing land for Sam Boyd of the Sunnyside Ranch.

Mr. and Mrs. Fuller, Mr. and Mrs. Arnold and two small sons autoed over from Prineville last Sunday to see the former's little grandson, the little son of Mr. and Mrs. Earl Hereford.

Fred Sturdevant made a trip to Prineville one day last week.

M. Palmer came out from Bend to his homestead in this section for a few days' rest.

Mr. Hereford has Ralph Ferry working for him these days.

### POWELL BUTTE

Bert Powell and wife visited with George Hobbs Sunday.

Harvey Harris and Z. M. Brown were out looking over Powell Butte stock last week. Mr. Harris took numerous pictures which he said will speak well for this section.

Miss Ila Charlton, who has been working in Prineville most of the winter, is on her homestead again.

Mrs. Allen Wilcoxon and Miss Rose made a trip to Bend Friday.

John Perry of White Salmon, Wn., visited with his father several days last week.

Wednesday afternoon the ladies of the Sorosis Club met with Mrs. S. D. Mustard. They discussed at some length the work for the summer and the decision was to take up some line of study. They also decided to put in an International dictionary and start a library at the Wilson school.

Charles Rachor has moved his family onto the Gehoco for the summer. He is working for M. R. Biggs.

Chapman and Tuck are planning to enclose their places with rabbit fence.

V. Butler of Crooked river was up on the desert Saturday looking for hogs.

George Hobbs shipped a car of hogs from Redmond Saturday. This is the second car he has shipped and he still has another carload to fatten out. Alvin Riggs also shipped his steers on Wednesday's train. Both lots were sent out through the Redmond Union Warehouse.

George Hobbs and Clark Morse have announced a dance at the Hobbs place for Friday night. They plan to tear out partitions so as to have plenty of room, and are expecting everyone to be present.

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