

# The Times-Herald

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NO. 15

## COURT COMPROMISES E. O. L. S. CO. TAX CASE

### Long Standing Dispute Brought To Settlement; Warrant Debt May Now be Taken Up.

The order printed below was made by the county court on Wednesday. It is a settlement of the case of the Eastern Oregon Live Stock Co. and a matter that has been pending for some time. The settlement will make it possible to retire practically all the warrant indebtedness of Harney county, which will relieve matters considerably under the present circumstances. It is considered by many to have been an advantageous settlement, while others criticize it. This paper is not sufficiently informed on the subject at this time to make extended comment. It appears a precedent is established that might mean further trouble in the way of penalty and interest on taxes now delinquent. It also would indicate that the question of holding former Assessor Caldwell's bond for any loss sustained through his failure to attach the necessary warrant to the rolls or otherwise, is jeopardized.

From good authority it is stated that the collection of penalty and interest on delinquent taxes where the necessary warrant has not been attached, cannot be collected. This is the information that comes from Senator Geo. E. Davis who is attempting to get some legislation through at this session to cure some omissions in the past in this county. The order reads:

### BEFORE THE COMMISSIONERS COURT FOR THE COUNTY OF HARNEY, STATE OF OREGON

In the Matter of a Settlement of the taxes due from the Eastern Oregon Live Stock Company.

Now on this 4th day of February, 1924, the above entitled matter coming on for consideration, there being present the entire County Court as heretofore, together with W. H. Craven, General Manager of the said Company, and Robt. M. Duncanson one of their attorneys, and

Whereas, The assessment and Tax Roll for the years 1921, 1922 and 1923 as affecting the said E. O. L. S. Co. have been in dispute and such taxes are at this time unpaid by said Company; and

Whereas, the said Company also had under litigation with the County their assessment and tax levy for the year 1918, 1919 and 1920, of which the taxes for the years 1918 and 1919 has heretofore been fully compromised and settled by the County, and the 1920 tax has been paid by said Company under protest; and

Whereas, an offer of settlement of all taxes in dispute has been mutually made and accepted, and it appearing to the best interests of the County that the entire tax situation should be settled and that the levy against the said E. O. L. S. Co. should be compromised and settled, now therefore

It is mutually agreed by and between the County Court and said E. O. L. S. Co. that the said Company shall pay the 1921, 1922 and 1923 tax in full together with six per cent interest thereon from the date such respective taxes should have been due under the statute, and disregarding any question as to the omission of the warrants for the collection of such taxes; that from such amount shall be deducted the sum of \$2629.25 paid as penalty and interest on the last half of the 1920 tax under protest; that in settling such taxes it is agreed that each party shall have a representative present at an audit of the 1921, 1922 and 1923 tax rolls, and that the auditors shall check such rolls for any errors in extension, double assessments and taxes paid, and that the amount found by such auditors to be the balance of said rolls, shall be the amount paid by the said Eastern Oregon Live Stock Company; that as to the 1921 tax roll the amount to be paid thereon shall be the amount found due after allowing the deductions made by the Circuit Court of this County in its decree affecting the assessment for such year, it being understood and agreed between the parties hereto that the amount to be paid is ap-

proximately \$92,316.00 plus interest as heretofore agreed upon, but that such amount is subject to revision by the auditors for errors in extension and double assessments shown on the roll.

Done in open Court at Burns, Oregon, this 4th day of February, 1925.

A. I. JOHNSON,  
County Judge.  
GEO. L. JAMES,  
J. W. BUCHANAN,  
County Commissioners.  
Eastern Oregon Live Stock Co.,  
B. W. H. CRAVEN,  
General Manager.

### A. H. PAGE RECOMMENDED FOR WATER MASTER

G. A. Hathaway, connected with the state engineer's office at Salem, was a visitor to Burns during this week consulting with local men on the appointment of a water master for this county to succeed the late J. C. Foley. The county court had recommended M. B. Hayes and this recommendation was considered good, but when the same was presented to the state engineer's office and an investigation made it was not satisfactory—not because of anything against Mr. Hayes, but because he was not fitted in training for some additional duties the state engineer's office desired rendered in addition to the usual duties of a water master.

According to Mr. Hathaway it is desired that an accurate record of the runoff of the streams of this county is desired kept for future use, besides by securing the services of a civil engineer the county may have the benefit of his services on road work and other such professional services.

Harney has no county surveyor and by combining the two offices it will provide sufficient salary to justify a professional man devoting his time.

After discussing the available men suitable for the position it was decided to recommend Arthur H. Page, of Diamond. Mr. Page has consented to act as water master and Mr. Hathaway left Wednesday morning on his return to Salem where he will present the name of Mr. Page for the position.

H. C. H. S.

The annual party by the freshmen to the school has been postponed for two weeks.

But one student is absent because of smallpox although there are a lot of "sore" arms.

The first inter-class debate was held yesterday afternoon at two o'clock with some of the parents as visitors. The decision of the judges went to the negative team, Eleanor Welcome and Marlan McCullough. Raymond Olsen and Alose Wenzel upheld the affirmative.

The next clash will have Sidney Hotchkiss and Roy Brown supporting the abolition of federal subsidies and negative maintained by Alfred Brown and Ivan Lowe.

The final class debate will be scheduled one week before the triangular meet with Vale and Ontario. Miss Jean Cook and Miss Eley Walker are assisting Mrs. Parre in the production of "Polished Pabbies" while Miss Mildred Grant will supervise the costuming. This operetta will be presented about the last of February.

A quad of second string basketballers has been practicing for the contest at Crane next Friday evening. Ted Patterson, former Wisconsin star has been coaching the boys.

Beatrice Desilets ex-'26 is now attending Grant High of Portland. She is secretary of the dramatic club and literary editor of the school magazine "Memoirs."

Miss Lucile Brown of last year's graduating class was recently initiated into Alpha Phi, a national sorority at U. of O.

### TERMINAL IMPROVEMENTS GOING FORWARD

Although the high water has been a handicap the work of terminal ground improvements is going forward. One building is being raised and material in readiness for more.

With the damaged road bed in Matheur county, near Vale, it is likely the material will be delayed for a few days until repairs can be made.

## FLOODS DAMAGE GRADES AND DESTROY PROPERTY

### Dam Breaks, Floods Farms and Drowns Stock; Train Service Effected by Washout.

A high dam on Bully creek in Malheur county went out Wednesday and caused considerable damage. According to information received here by wire on Thursday and later confirmed by people coming up on the train and arriving in Burns Thursday night. The structure was intended as a diversion dam and had cost a considerable amount of money, but was practically abandoned so far as being a factor in the irrigation system. At least that is the impression gained after discussing the subject with Judge Higgs, who is more or less familiar with the situation. It was a concrete core structure that had never been properly sustained by the rock and dirt fill necessary to its permanency, therefore it had been more or less a menace for the past several years.

The deluge of water released by this dam washed down onto farms, destroying improvements also in Vale, together with three to five miles of railroad track injured and one railroad bridge washed out, has caused an estimated damage of approximately \$250,000.

In addition to this property loss we learn from F. E. Johnson, one of the Pacific Live Stock Co. superintendents, that the live stock loss was considerable. Mr. Johnson states he has no means of knowing just how many stock were drowned on the feed grounds along the path of the flood, but he had been told that some 400 or 500 head of cattle had been drowned and he heard one sheep man state he had sighted head out of something over 1000 he had on the feed grounds. Mr. Johnson states there was also a small unit dam on the Brogan irrigation district washed out which has likely caused more or less loss from crops and improvements but that unit did not catch any live stock so far as he knew. The Pacific Live Stock Co. was feeding some stock in the territory but the cattle had been moved to the foothills without loss.

The train service is more or less demoralized as the washing out of the bridge and injury to the grade for a few miles requires a transfer of the passengers and mail over that distance and the crew now on this end of the line are compelled to go almost to Vale where the other

(Continued on page five)

## PROPOSES LEGISLATION TO CURE TAX DEFECTS

### District Attorney Prepares Bill At Request of Chairman on Assessment, Taxation.

District Attorney V. G. Cozad this week forwarded the following bill to Salem at the request of the chairman of the committee on assessment and taxation in the legislature. This is not intended as the only means taken to cure the muddle now faced by Harney county in collecting back taxes, but as one means. Mr. Cozad has outlined another plan by court proceedings and while he is not sure his opinion will be upheld in a court action, he is sufficiently confident to stand on it in a trial. However, as the request was made that he prepare a bill to go before the legislature, the following was forwarded:

### A BILL.

For an Act to validate the assessment, equalization and levying of taxes upon failure to give notice of the meeting of the Board of Equalization; failure to lay before the said Board the Assessment roll; failure of said Board to examine, correct and equalize the assessment roll prior to the making of the tax levy by the County Court; to cure defects in the equalization of assessments and levying of taxes and prescribing the procedure thereunder.

Section 1. No assessment heretofore made or which may hereafter be made shall be invalid because of the failure of the Assessor to complete the assessment roll and lay the same before the Board of Equalization on or before the second Monday of September as required by Section 4292, Oregon Laws, provided, that such assessment roll be completed and laid before the Board of Equalization substantially as, and at the time hereinafter provided.

Section 2. No examination, correction or equalization of the assessment roll, or increase or reduction of the valuation of property therein assessed heretofore made or which may hereafter be made by the Board of Equalization, shall be invalid because of the failure of the Assessor to give the notice of the meeting of the Board of Equalization as required by Section 4291, Oregon Laws, provided, that the Assessor give notice of such meeting and the Board of Equalization shall meet, examine, correct and equalize the assessment roll substantially as, and at the time hereinafter provided.

Section 3. No levy of taxes by the County Court heretofore made or

which may hereafter be made, shall be invalid because the assessment roll upon which such levy was or may hereafter be made had not been examined, corrected and equalized by the Board of Equalization as now required. Provided, that the Board of Equalization shall meet, examine, correct and equalize the assessment and increase or reduce the valuation of the property therein assessed substantially as, and at the time hereinafter provided.

Section 4. Whenever the County Court has made, or shall hereafter make an order at the January Term of such Court next following the year in which any assessment, equalization and levy has not been made at the time and in the manner now provided by law directing the Assessor to give notice of the meeting of the Board of Equalization at a time fixed or to be fixed in said order which notice shall be given in the manner and for the length of time prior to the date of the meeting of the Board of Equalization now required by Section 4291, Oregon Laws, and requiring the Board of Equalization to meet at the time fixed or to be fixed in said order and proceed to examine, correct and equalize the assessment roll and increase or reduce the valuation of the property therein assessed in the manner provided by Sections 4292 to 4298, inclusive Oregon Laws, and when the Assessor and Board of Equalization shall substantially comply with said order and the Assessor shall complete and deliver the tax roll to the Tax Collector as provided by Section 4308, Oregon Laws, all proceedings regarding such assessment, equalization and levy of taxes shall be valid, and as effective as if such proceeding had been taken at the time and in the manner now provided.

Section 5. This Act is intended as a curative act for the purpose of curing any of the defects herein referred to pertaining to any assessment or the equalization of any assessment roll or any tax levy heretofore made or which may hereafter be made.

Section 6. The right of appeal provided by Section 4299 Oregon Laws shall not be abrogated or affected by this act.

Mrs. Sarah Pennington is home after a sojourn of several months in Jackson county. She is at present visiting her daughter, Mrs. Ralph Peabody, but expects to occupy her residence in this city permanently from now on. She is contemplating a fine garden, asking already for any government seeds this office might have. We have not been furnished with any government garden seeds for the past couple of years.

We will do your job work.

## MAN SHOT AT PRINCETON ON THURSDAY MORNING

### Barney Kobler Shot in Breast by Ira Nelson; Andy Falkstad Also Hit by Bullet.

Ira Nelson, a rancher living in the vicinity of Princeton, came to Burns Thursday and announced that he had shot Barney Kobler. Before Nelson had reached Burns, however, the doctor had been called to attend Kobler who had gone to the Green Thompson ranch following the trouble.

Mr. Nelson was accompanied in by A. H. Falkstad, who also had a wound on his finger from a gun shot which he received during the trouble.

As nearly as the writer is able to get the facts it appears that Ira Nelson came to the Falkstad house, which is just across the road from the Princeton post office which Kobler and his wife conduct, and the Koblers came across with the avowed intention of "cleaning up" on Nelson. Mrs. Kobler had the weight from a pair of scales in her hand and her husband was armed with a gun. The woman began abusing Nelson and daring him to strike her, at the same time Kobler warning him not to. Nelson was under the impression that Mrs. Kobler had an automatic pistol in her hand as he could not see clearly what it was and she would not say what she held.

Mr. Falkstad, at whose house the quarrel took place, said he listened to the quarrel for a time but entered his house and directly Mr. Nelson rushed through the door and ran back by a table where he picked up a loaded gun that Mr. Falkstad had. Immediately Mrs. Kobler entered and attacked Nelson beating him over the head at the same time grabbing him by the throat. Her husband followed right behind her. Nelson admits firing at Kobler and in the grappling that followed in which Mr. and Mrs. Kobler had hold of him, the gun was wrenched from him and a shot was fired which struck Mr. Falkstad in the finger and passed through the table over which they had Nelson bent.

Dr. Homan went to the Thompson ranch to administer to the wounded man and reports the bullet was deflected by a rib and passed around under the arm, but the force had evidently fractured the rib to such an extent that the lung was injured from the victim spitting up blood and the general condition of the wound. The doctor announces that barring complications the man will recover.

District Attorney V. G. Cozad has made a formal complaint against Ira Nelson but announces he will defer preliminary until the wounded man improves and able to attend a hearing.

This paper will refrain from further comment upon this unfortunate affair until more facts may be obtained.

### MOTHERS CLUB MEETS

(Contributed)

The regular meeting of the Mothers Club was held at the home of Mrs. H. J. Hansen on Thursday afternoon with Mrs. J. E. Sizemore joining as hostess.

The meeting took on the aspect of a "shower" as in some way the word had gone out that each member attending bring something that would be of use in the way of furnishing a home and these articles were presented to Mrs. T. J. McDonald, whose home was recently destroyed by fire. Mrs. McDonald feelingly expressed her appreciation of the thoughtfulness of the members of the Club.

Mr. Traugett came before the club and discussed the disposal of the Main Street real estate.

The formation of a Camp Fire Girls organization in Burns was the subject of discussion during the afternoon but nothing definite was done in regard to it.

The next meeting will be at the home of Mrs. Nell Smith with Mrs. Hotchkiss and Mrs. Alex Eggleston as joint hostesses.

Refreshments were served before adjournment.

## INSPIRATION

By SATTERFIELD

