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Athena, Oregon, December 7, 1928

TAX RELIEF PLAN
 (J. W. Kelly in Oregonian)

Every taxpayer is concerned with the recommendations to be made by the property tax relief commission to the legislature next month. Much publicity has been devoted to a proposed excise tax on banks, financial institutions and business, which amounts to a flat rate income tax, but it is acknowledged that this proposal does not touch property relief materially. The prime purpose for which the legislature appointed the commission in 1927 has not been lost sight of, however.

It is possible that the commission may recommend reducing the state tax two mills, thereby relieving real property of about \$2,000,000 or more. In Multnomah county such reduction would cut the state tax rate to 5.6 mills. The percentage varies in each county, but whatever the rate would be for a county, it would be sliced downward 2 mills.

The 2-mill reduction, if finally recommended by the commission and approved and enacted by the legislature, would come from taking off the 1 mill for the state market road fund and another mill from the elementary educational fund.

Thus far in the deliberation of sub-committees or the commission, these 2 mills are the only tentative direct relief on real property.

There are other ideas being considered for equalization and various adjustments, looking to greater efficiency and some economies, but the 2 mills mentioned represent a possible lightening of the burden. Such matters as having all municipally owned power and water plants assessed would help in a way, but the taxpayer would not notice them generally.

Reducing the millage for elementary education has been discussed frequently; and it has been developed by studies of the second sub-committee that the present system has not worked out as was originally expected. Just as satisfactory results can be obtained by cutting the levy for this purpose to 1 mill. The rural schools, it is contended, will be better off by the arrangement.

Dropping the 1-mill levy for state market roads and relieving property of this burden by raising the state market road fund by a 1-cent gasoline tax, is likely to encounter opposition. A reason for this anticipated opposition is the belief that if the automobile license fees are readjusted it will probably be necessary to add another cent to the present gasoline tax.

A cent for market roads and a cent to make up highway revenues would be 2 more cents on gasoline, and a sharp cry of pain quickly might be emitted by motorists. Motorists generally recognize that if there is to be readjustment on motor fees, it will be essential for the legislature to impose another cent on gasoline, and motorists will accept it, but 2 more cents, one of them going for market roads funds, may raise a storm.

There is a sentiment among members of the commission—not unanimous, however—of relieving counties of having to match the state market road fund if they wished to receive a share of it. This could reduce the personal property tax in counties such percentage of a mill as their county now levies to match the state fund. Mr. L. Barnum wants the state highway department to take over the market roads, after abolishing the one mill levy and providing funds with a cent on gasoline.

The highway commission has not been consulted and probably would prefer not to handle the market roads, for the state highways keep all hands busy. Mr. Barnum also believes that the 25 per cent which each county receives from motor license fees should be applied to retiring outstanding county road bonds, which aggregate about \$20,000,000.

The commission realizes this: Oregon is growing and with its growth it costs more to operate the state government. If the property is to be relieved, some other source of revenue must be found. This, logically leads to indirect taxation such as a luxury tax. Nothing definite has been worked out by the sub-committees yet. Soft drinks, tobacco or amusements may be selected or suggested. Gasoline, it is argued, is not the only reservoir of wealth to be tapped.

Municipally owned utilities, such as water works and power plants—one town owns a hotel—are now exempt from taxation. The property thus taken off the rolls adds to the burden of property owners outside of the cities. By making these plants pay taxes, or rather their share of the state taxes, it would relieve the tax payers out side of the cities. For this

reason, as a matter of justice and equity, members of the commission favor legislation to have such plants on the assessment rolls.

Taken Up

In accordance with the provisions of Section 3, Umatilla County Herd Law, providing for the taking up and sale of live stock running at large, the following described livestock was taken up by the undersigned at his ranch about five miles south of Athena, Oregon, and unless redeemed by the owner as provided in said law, the same will be sold as by law provided:

One buckskin horse about seven years old, some white in face, saddle marks, weight about 900 pounds, heart shape brand on right shoulder.

Said sale will be held at the ranch of A. R. Coppock as above stated, on December 24, 1928, at 10 o'clock A. M. for cash in hand to the highest bidder, to pay for advertising, damages, cost of sale and all other expenses and charges regularly and legally incurred. A. R. COPPOCK.
 Dec 7 & 14

NOTICE OF FINAL ACCOUNT

In the County Court of the State of Oregon for Umatilla County.

In the Matter of the Estate of Adolph L. Schaefer, Deceased.

Notice is hereby given to all persons whom it may concern:

That Lessie L. Schaefer, executrix of the last will and testament of Adolph L. Schaefer, deceased, has filed her final account and report in the administration of the estate; that the County Judge by order duly made and entered has appointed Wednesday the 9th day of January, 1929, at the hour of ten o'clock in the forenoon as the time and the County Court House at Pendleton as the place where all objections and exceptions to said final account and report will be heard and a settlement of the estate made.

Dated the 7th day of December, 1928.

LESSIE L. SCHAEFER, Executrix.
 Will M. Peterson, George R. Lewis, Attorneys for Executrix. D734

NOTICE TO CREDITORS

In the County Court of the State of Oregon for Umatilla County.

In the Matter of the Estate of William Matheny, Deceased.

Notice is hereby given to all persons whom it may concern:

That Herman Peters has been appointed administrator of the estate of William Matheny, deceased. All persons having claims against the estate are hereby required to present them with proper vouchers as required by law, with the administrator, at the law office of Will M. Peterson, attorney at law, Stangier Building, Pendleton, Oregon, within six months of the date of the first publication of this notice which is the 16th day of November, 1928.

HERMAN PETERS, Administrator.
 Will M. Peterson, George R. Lewis, Attorneys for Administrator. N16D14

ESTATE OF MARY TOMPKINS, DECEASED

NOTICE TO CREDITORS
 In the County Court of the State of Oregon for Umatilla County.

In the matter of the estate of Mary Tompkins, deceased.

Notice is hereby given; that the undersigned have been appointed executors of the estate of Mary Tompkins, deceased, by the Judge of the above entitled Court and have qualified as such executors. All persons having claims against said estate are required to present the same, with proper vouchers, to the undersigned, at the office of S. A. Newberry, their attorney, room 250 Postoffice Building in Pendleton, Umatilla county, Oregon, within six months from the date of this notice.

Dated this 8th day of November, 1928.
 ARTHUR R. COPPOCK,
 JOHN TOMPKINS

Executors of the estate of Mary Tompkins, deceased. N9D7

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