

# STAR THEATRE

B. G. SIGSBEE, Sole Owner

Friday, February 18th

**WILL ROGERS**  
IN  
**WATER, WATER EVERYWHERE**

This picture deals with prohibition, but it is neither propaganda or preaching, just simon pure entertainment, and concerns the manner in which prohibition alters a western mining town and affects the lives of its inhabitants. Some highly original and rich humor. If you know Will Rogers (the ugliest man on the screen) you know what to expect. If not, come and see him. He appeared here last in "The Strange Boarder."

Also

MR. AND MRS. CARTER  
DEHAVEN  
in a two reel comedy  
20c and 30c

Sunday, February 20

**Herbert Rawlinson in**  
**Passers By**

A photodrama as interesting as its title. Every man and woman plays a part in the drama of life. See yourself and your friends reflected in this picture.

20c and 30c

Saturday, February 19

**ONCE TO EVERY WOMAN**

Featuring  
**DOROTHY PHILLIPS**  
"Brilliant Star of The Heart of Humanity"



comes to me at a cost that makes it necessary to charge an increased admission price, 30c and 50c, but let me assure you that it is absolutely 100% entertainment value and that I believe you will leave the theatre so well pleased that you will ask for more like it at the same price.  
**YOU REALLY CANNOT AFFORD TO MISS SEEING THIS PICTURE**

**UNIVERSAL-JEWEL**  
PRODUCTION OF LUXE Directed by Allen Holt

**WHAT** is it that comes once to every woman? Love, marriage, the hunger for children? A great moment of decision? The sacrifice of selfishness? You'll know when you see Dorothy Phillips in this mighty drama of a woman's ambition—a story in which a girl's true heart rises above the lure of fleshly temptations and in which she wins a splendid reward. Now playing.

## VAN VACTOR MAKES PUBLIC J. D. OPINIONS

Heppner, Ore., Feb. 9, 1921.  
Editor Heppner Herald:

Feeling that the taxpayers of the John Day Irrigation district are entitled to an opportunity to judge for themselves as to the accuracy or inaccuracy of any statements made by me relative to its organization, I submit for their inspection the following report rendered the First National Bank at the request of the officers of the district, on the tenth day of September, 1919.

"Heppner, Ore., Sept. 10, 1919.  
"Mr. W. P. Mahoney,  
"First National Bank,  
"Heppner, Ore.

"Dear Sir:—In the matter of the validity of certain warrants issued by the county clerk of Morrow county, on what is specified therein as 'John Day Irrigation District Fund,' I beg to say that I have given the matter careful consideration, and find as follows:

"That the proceedings in the creation of the district are sufficient, and that the district was legally created up to the point of the order of the county court declaring the result of the election called for the purpose of determining whether or not the district should be created. All of the petitions, orders and notices apparently being substantially copied from the proceedings in the recently created district, known as the 'West Extension District.'

"The statute under which this irrigation district was created provides that the order of the county court declaring the creation thereof, shall be immediately filed for record in the office of the recorder of conveyances of each county in which any portion of the lands of the district is situated, and also that there shall be immediately forwarded to the county clerk of each county in which any portion of the lands may lie, a certified copy of such order and recite, and from and after the date of such filing the organization of such district shall be complete, and the officers thereof shall be entitled to enter immediately upon the duties of their respective offices upon duly qualifying as provided by this law."

"The statute further provides that at the election called for voting upon the question as to whether or not the district shall be created, there shall be elected three directors, and at this election, M. D. Clark, Clay C. Clark and John Kilkenny were elected as such. It further provides that these directors shall provide a bond for the faithful performance of their duties as such, and which shall be approved by the county judge and recorded in the office of the county clerk, together with their official oaths.

"The statute also provides with relation to assessments, that the

board of directors shall, on or before the first Tuesday in September of each year, make a computation of the amount of money to be raised for the coming year which shall be apportioned so that each acre of irrigable land shall be assessed and required to pay the same amount as every other acre therein, except as otherwise provided in the act; that the board shall determine the number of irrigable acres of land owned by each land owner in the district, and the proportionate assessment; that it shall prepare a list of record of said assessments and apportionment in duplicate, giving a description of the ownership or holdings of each person, firm or corporation therein assessed or apportioned, one of which shall be a permanent record in the office of said board.

"That on or before the first Tuesday in September of each year the secretary shall give notice of the time that the board of directors acting as a board of equalization, will meet for the purpose of reviewing and correcting its assessment and apportionment of taxes, the time of such meeting to be the first Tuesday of October following, and that the assessments shall in the meantime remain in the office of the secretary of the board for the inspection of all persons interested.

"From inspection of the records in the office of the county clerk and the records in the office of the secretary of the board of directors elected for this district, I find that two of the directors have filed their official oaths, and that neither of the directors have filed their official bond, as required by the statute and the order creating the district.

"I further find that so far as the record discloses, no certified copy of the order creating the district has been forwarded to the recorder of the different counties, to-wit: Gilliam and Umatilla, or recorded in the records of Morrow county, or to the county clerks of the above named counties.

"It appears that at a meeting held by two of the directors elected, at Arlington, Oregon, on the second day of September, 1919, that an assessment of seven and one-half per cent per acre on each irrigable acre in the district was made; however, no attempt was made to prepare the assessment list of the different land holders, nor of their respective apportionments; neither does it appear that the notice required to be given by the secretary of the meeting of the board of equalization, was or is being given, or that a list of the assessments and apportionments is now in the office of the secretary of the board for the inspection of the respective taxpayers.

"Several other material irregularities and omissions appear, however I am convinced from the irregularities above mentioned that the assessment tax levy is void, and that the warrants now being issued by the county clerk upon this fund, if question should be raised by any interested person, or the proceedings or levy should be attacked by any of the respective land holders within the district, would be held by the courts to not be an enforceable obligation against the district; that the organization of the district has never been completed as required by the statute, and that the directors have never qualified, and have no authority to order an issue of warrants against the district or to create or enter into any valid or binding obligation against the district.

"I regret very much that this condition exists, as I realize the necessity of early and immediate action with respect to the promotion of this irrigation district.

"The statute, however, provides special proceedings for the confirmation of the acts of the district and the board of directors may by petition commence proceedings in the circuit court of this county for the purpose of having a judicial adjudication and judgment of the court as to the regularity and legality of the proceedings in connection with the organization of the district, and the proceedings of the board with reference to contracting indebtedness or directing the issuance of warrants against the district. This proceeding could be instituted and carried through without any great delay and would establish the exact legal status of the present organization.

"Very truly yours,"  
The contents of the foregoing opinion being made to the officers of the district.

Thereafter the order mentioned having been recorded in the different counties, the proceeding mentioned was instituted in the circuit court to establish the legal status of the district, on the fourth day of November, 1919 and on the tenth day of February, 1920, no one having appeared to contest the proceedings, a default decree, as is usual, was entered therein, adjudging the organization to be legal.

On the first day of June, 1920, at the request of the officers of the district, I was another examination as to the validity of the warrants then being issued, and rendered to the board of directors the following report:

"Heppner, Ore., June 1, 1920  
"To the Board of Directors of the John Day Irrigation District:

"Reporting on the validity of the warrants issued by your board, I beg to say that I have given the matter my most careful consideration, and I find as follows:

"That at the time of the election of your board of directors, three members were elected, including John Kilkenny. That thereafter his office was declared vacant for the reason that he had failed to qualify, and Michael Kenny was appointed to fill the vacancy. It appears that Mr. Kenny filed his bond but nothing further appears from your records until at a meeting held on the 2nd of December, 1919, Mr. M. D. Clark moved that Mr. Helmann be appointed to fill the vacancy in the board of directors caused by the resignation of Michael Kenny. The record discloses no resignation what ever on the part of Mr. Kenny, nor passed declaring the office vacant.

"Mr. Helmann was appointed and thereafter filed his oath of office (Continued on Page Four)



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**First National Bank**  
Heppner, Oregon

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