

THE HEPPNER HERALD
AN INDEPENDENT NEWSPAPER

S. A. PATTISON, Editor and Publisher

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New Photo Studio for Heppner

B. G. Sigsbee will soon open his new studio in the Cohn building where he is now installing complete photographing equipment second to none in the Northwest. Mr. Sigsbee recently returned from a trip on which he visited all the principal coast cities from Portland to Vancouver, B. C., and he says none of the galleries he visited have anything on the plant he is installing.

Mr. Sigsbee expects to be in operation before the Rodey opens and he will be pleased to meet all of his old friends as well as many new ones at his place where the latestrating always hangs on the outside.

C. N. Jones was in town Saturday taking a breathing spell after finishing harvesting a very good crop of wheat. Mr. Jones would like to know what is the matter with things generally when the farmers can have as big a crop as he has this year and only make expenses. Who can give him the answer?

Heppner folks had a good view of the eclips yesterday at high noon when the shadow across old Sol's face brought on a semi darkness. It was a mild thrill, however, after the total eclipse five years ago when Heppner was in the exact middle of the total zone. On that day the chickens went to roost and most people felt—well, rather "creepy."

NOTICE OF ASSESSMENT

EQUALIZATION—MEETING
Notice is hereby given that the board of directors of the Westland Irrigation District will meet on Tuesday the 2nd day of October, 1923, at 10 o'clock A. M. at the office of said District, in Hermiton, Oregon, as a Board of Equalization, for the purpose of reviewing and correcting its assessment and apportionment of irrigation district taxes

on the irrigable lands in said district for the year 1923.

The list and record of said assessment and apportionment of irrigation district taxes is now on file with the Secretary, in the office of the district, for the information of all persons interested therein.

Dated September 4th, 1923.
J. M. PINDLE,
Secretary.

20-22

SUMMONS
In the Circuit Court of the State of Oregon for Morrow County
R. L. Benge—Plaintiff
vs.
The unknown heirs at law of Henry I. Schaeffer, deceased, Louis J. Schewrich and Mrs. Louis J. Schewrich, his wife, the unknown heirs at law of Louis J. Schewrich, and also all other persons claiming any interest in the real property hereinafter described—
Defendants.

To the unknown heirs at law of Henry I. Schaeffer, deceased, Louis J. Schewrich and Mrs. Louis J. Schewrich, his wife, the unknown heirs at law of Louis J. Schewrich, and also all other persons claiming any interest in the real property hereinafter described, defendants:

IN THE NAME OF THE STATE OF OREGON: You are hereby summoned and required to appear and answer the plaintiff's complaint filed against you herein, on or before six weeks from the date of first publication of this summons, to-wit: on or before the 22nd day of September, 1923, and you are hereby notified that if you fail to so appear and answer for want thereof, the plaintiff will apply to the court for the relief prayed for in his complaint, to-wit: For a decree of the court that the plaintiff is the owner in fee simple of the following described real property, to-wit:

The Southwest quarter of Section 28, and the Northwest quarter of Section 32 in Township 2 South, Range 25 E. W. M. That the defendants be decreed to have no right, title or interest in or to said real property and that the plaintiff's title be forever quieted against said defendants and each of them and that the defendants and all persons claiming by, through or under them or any of them, be forever enjoined from asserting any right, title or interest in or to said real property or any part thereof.

This summons is served upon you by publication in the Heppner Herald, a weekly newspaper published at Heppner, Oregon, once a week for six consecutive weeks, by order of the Hon. William T. Campbell, County Judge of Morrow County, State of Oregon, Made and entered on the 6th day of August, 1923, and the date of first publication of this summons is August 7, 1923.

WOODSON & SWECK,
Attorneys for Plaintiff.
Postoffice address:
Heppner, Oregon. 15-21

GILLIAM & BISBEE'S COLUMN

If a McCormack Header is your choice, buy it now. No McCormack Headers manufactured since 1922 and there will be no more made. The Deering will take the place of the McCormack. We have a few McCormack's in stock for this season.

The most economical way to take care of your grain hay is with a Binder. We have both the McCormack and Deering.

With such a large crop all over the Northwest there is likely to be a shortage of Binder Twine. Buy it now while we have it in stock. Superior Manila, 650 feet to the pound.

We have a good stock of McCormack and Deering extras, also Mable Chain Belting.

We try to have everything necessary to rig up for harvest—Oils, Greases, Doubletrees Singletrees, and a lot of other things—and what we have not got we will get for you.

Come in and see us when you need anything and we will try to give you one hundred cents worth for a dollar.

Gilliam & Bisbee

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DR. F. E. FARRIOR
DENTIST
Office Upstairs Over Postoffice
Heppner, Oregon

S. E. NOTSON
ATTORNEY-AT-LAW
Office in Court House
HEPPNER, OREGON

WOODSON & SWECK
ATTORNEYS-AT-LAW
Masonic Building
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Successors to
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50 GOOD CIGARETTES 10¢
GENUINE "BULL" DURHAM TOBACCO



NOTICE FOR PUBLICATION
Department of the Interior
U. S. Land Office
at LaGrande, Oregon,
August 4, 1923.

Notice is hereby given that Michael Kenny, one of the heirs and for the heirs of James T. Kenny, deceased, of Heppner, Oregon, who, on December 23, 1919, made Homestead Entry (Act 12-29-16 and 9-5-14), No. 017086, for N 1/4 NE 1/4, SE 1/4 NE 1/4, NE 1/4 SE 1/4, Section 34, SW 1/4, S 1/2 SE 1/4, NE 1/4 SE 1/4, Section 35, Township 1 South, Range 27 East, Willamette Meridian, has filed notice of intention to make three-year Proof, to establish claim to the land above described, before United States Commissioner, at Heppner, Oregon, on the 21st day of September, 1923.

Claimant names as witnesses: O. A. Devin, J. F. Kenny, James Farley, M. J. Devin, all of Heppner, Oregon.
CARL G. HELM,
Register.

15-21

NOTICE FOR PUBLICATION— ISOLATED TRACT
PUBLIC LAND SALE
Department of the Interior
U. S. Land Office,
at The Dalles, Oregon,
August 9, 1923.

Notice is hereby given that, as directed by the Commissioner of the General Land Office, under provisions of Sec. 2455, R. S., pursuant to the application of George H. Hayden, Serial No. 023125, we will offer at public sale, to the highest bidder,

but at not less than \$2.50 per acre, at 10:15 o'clock A. M., on the 10th day of October, next, at this office, the following tract of land:
SW 1/4 SW 1/4, Sec. 1, E 1/2 SE 1/4, Sec. 2, T. 6 S., R. 25 E., W. M.

This tract is ordered into the market on a showing that the greater portion thereof is mountainous or too rough for cultivation.

The sale will not be kept open, but will be declared closed when those present at the hour named have ceased bidding. The person making the highest bid will be required to immediately pay to the Receiver the amount thereof.

Any persons claiming adversely the above-described land are advised to file their claims, or objections, on or before the time designated for sale.
J. W. DONNELLY,
Receiver.

17-23

Notice to Water Users.

Notice is hereby given to all persons using city water for irrigation that the same will be charged for until notice is given at the office of the water superintendent that it is no longer wanted. No discount will be allowed unless such notice has been given.

By order of the City Council.
Dated at Heppner Oregon, September 3, 1923.
W. E. PRUYN,
Water Superintendent.

NOTICE! NOTICE!
All school books are strictly cash. Mail orders will be sent C. O. D. Patterson & Son, Humphreys Drug Co.
19-20

Thomson Bros.

NEW SUMMER SHIRTS


of silky, serviceable Soiesette, Poplin, Silk and Cotton Pongee. Broadcloth with collar attached. Sizes 14 to 18. Prices range

\$1.25 to \$5.00

Work Shirts in sizes 14 to 20
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\$1 - \$1.25 - \$1.50

Union Pacific Taxes \$36,306 A Day



Union Pacific taxes practically tripled between 1912 and 1922, or from \$4,668,875 to \$13,251,552.

Our 1922 taxes amounted to \$36,306 a day. This would have paid for 17 all-steel box cars every day or a modern freight or passenger locomotive every other day.

Union Pacific System tax payments since 1900 have been as follows:

Year	State and County taxes	Federal taxes	Total
1900	\$1,256,829		\$ 1,256,829
1910	3,205,969	246,792	3,452,761
1912	4,336,265	332,610	4,668,875
1917	6,121,174	3,113,962	9,235,136
1920	9,841,767	4,259,331	14,092,098
1921	9,878,649	2,968,566	12,847,215
1922	9,831,822	3,419,730	13,251,552

*Fiscal year ending June 30. *Calendar year ending Dec. 31.

Union Pacific System taxes for 1922 consumed 6.87 cents out of every dollar of gross earnings and 27.03 cents out of every dollar of net earnings.

Total taxes paid by all railroads of the United States in 1922 were \$304,885,158, which was almost as much as the cost of digging the Panama Canal. Taxes exceeded cash dividends paid by the railroads in each year since 1917, or the entire expense of running the United States Government in 1916. They amounted to 5.4 per cent of the entire gross earnings.

Railroads are the largest tax payers in many states. In some counties railroad taxes equal one-half the total.

Some of the tax money provided by the railroads is used to build and maintain highways on which trackless competitors operate. Some of these highway transportation routes serve as feeders for the railroads, but in most cases they take tonnage from the rail lines, and the taxes levied on the railroads and their trackless competitors are often unjustly apportioned.

Senator Borah, speaking in Congress last December, said: "It will be very difficult to reduce freight rates if we continue in this country to increase taxes upon the railroads as we have for the last four years. . . . These public utilities must collect this money from but one source, and that is from those who ship."

Railroads, like other businesses, must pay taxes. They are willing to pay their share, but they ask that the tax burden be equitably distributed, and that the public appreciate that taxation is an element of increasing importance in railway costs.

The price of transportation is bound to keep pace with the cost of transportation. We are bending every effort to reduce the cost.

Constructive suggestions are always welcome.

C. R. GRAY,
President.
Omaha, Nebraska.
September 1, 1923.

Gilliam & Bisbee

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