DELINQUENT TAX LIST 1915

The following list of real property situated in Morrow County, State of Oregon, is hereby advertised for delinquent taxes assessed for the year 1915. This advertisement is authorized by an act embodied in Chapter 301 of the General Laws of Oregon as passed by the 1913 session of the legislature assembly.

The taxes on the following list advertised, of real property, became delinquent October, 6, 1916, and are subject to a penalty of 5 per cent and interest at the rate of 12 per cent per annum until the said taxes shall have been paid.

Notice is hereby given that six months after the taxes charged against the following real property first became delinquent the Sheriff is required by law to issue certificate of delinquency against the said property for delinquent taxes. The said certificates of delinquency shall bear interest at the rate of 15 per cent per annum until the certificates are redeemed.

Any time after the expiration of 3 years from the first date of delinquency of any tax included in the certificate of delinquency the holder of such certificate may cause summons to be served on the owner of the property described in the certificate, notifying the owner that he will apply to the Circuit Court of the county in which such property is situated for a decree foreclosing the lien against the property mentioned in such certificate.

Adams J. B. W½ NW SW¼, Sec. 1, Tp. 5S. 25, Page 145, Line 16, SE¼ Sec. 2, 5S 25, Page 145, Line 21. Tax $32.55
Adams S. W., Hardman, Lot 6, Blk. A, Page 297, Line 4, Tax 279.00
Adams, Clinton P., S½ Sec. 2, 1N, 27, Page 17, Line 26, Page, 17, Tax 22.23
Adams, Irving S., NE¼, Sec. 8, 2N, 27 Page 35, Line 7. Tax 32.46
Akers, Gladys M., Ione, Halvorsens Add. Lots 7-8, Blk. 2, Page 295, Line 5, Tax 1.83
Allen, Narcissa A., Irrigon, Lot 5, Blk 26. Page 307, Line 4. Tax .73
Allyn, Cora, Lexington. Ex. Owned by O. W. R. & N. Lot 6, Blk. 13. PP. 279-Line 6, Lexington, Penlands Lot 5, Blk. 25. Tax 7.61
Anderson, E. V. SW SE¼, E½SW¼ SENW¼, Sec. 31, 5S, 25, Page 149, Line 13. Tax 6.72
Anthony, A. A. Blk. 40 East, Sec. 21, 5N, 27 PP52-L. 25 Tax 2.97
Ashbaugh, Chas. L. NE¼ SE¼, Sec. 11, 4S, 24-NW¼SW¼, lying inNE¼ NW¼SW¼ lying in NE¼ SW¼, PP. 125 Line 14-17 West of Co. Road. Sec. 12 4S, 24. Tax 20.52
Ausburn, J. A., Lexington, Penlands 2nd. Lot 8, Blk. 1, (PP-284,) (Line 15) Tax .92
Ayers, Ada M., Hardman, Royses 2nd. Lot 1, Blk. 0-P298-L24, Tax .70
Ayers Mary L. Heppner, N½, Tract 25, PP 262, Line 9 Tax 4.71
Ayers Jno. L. Est., NE¼ Sec. 15, 6S, 29, PP 171, Line 29 Tax 6.01
Lumberman's Nat'l Bank of Portland, N½, Sec. 36, 4S, 28, E½, Sec. 16, 4S, R29, N½, N½S½, S½SE¼, SE¼SW¼, Sec. 36, 4S, 29 P-142, L-18, P-145, L-7, Tax 46.62
Barnes, Dwight A. SE¼ SW¼, Sec. 3, 1N, 23, NE NE¼, Sec. 9, 1N, 23, P-1, L-9, 27, N½NW¼, Sec. 10 1N, 23, P-2, L-5, Tax 12.26
Bartholomew, Lila M., Castle Rock, Lot 1, Blk. 12, P-304 L-13, Castle Rock, Lot 2, Blk. 12, Castle Rock, Lot 8 Blk. 11, P-304, L-15, Tax .18
Bartlett, John., SW¼,, W½ SE¼, Sec. 7, 2S, 23, P-78, L-16, Tax 31.29
Becktell, W. C., N½NE¼, Sec. 16, 3N,, 26, P-39, L-22, Tax 2.86
Belden, Anna, N½N½, Sec. 8, 6S, 27, P-168, L-17, Tax 13.31
Benge, Daisy Phelps, S½ SE¼, Sec. 7, 1S, 25, P-62, L-10, Tax 5.55
Beymer, Effie Bell, Lexington Lot3, Blk. 16, P-280, L-3, Tax 9.73
Beymer, Eliza A. Lexington-Ex., Tract 7, Lot 10, Blk. 16, P-280, L-12. Tax 22.32
Blake, Irvin, SWNW¼,N½ SW¼, S½NE¼, SWSW¼ Sec. 20, 1S, 23, P-55, L-4, Tax 23.59
Bonham, J. B., NW¼, Sec. 2N, 26, P-33, L-21, Tax 4.76
Brenner, Peter, W½SE¼, N½, Sec. 19, 3S, 24, P-105 L-24, Tax 39.23
Brandes, Louis, W½NW¼, W½E½NW¼, Sec. 15, 4N 27, P-45, L-8, Tax 4.44
Brooks, Jesse, W½SE¼, Sec. 16, 3N, 26, P-39, L-25, Tax 2.86
Burford, Jefferson P., SE¼, Sec. 1, 6S, 27, P-168, L-1, Tax 12.03
Burgraff, John, SW¼NE¼, Sec. 30, 1N, 23, P-4, L-22, Tax 3.01
Burney, W. T., ALL, Sec. 16, 5S, 29, P-160, L-5, Tax 48.13
Byland, John, E½SE¼, Sec. 35, 2S, 26, S½S½,Sec. 36, 2S, 26, P-91, Lines 5-14., ALL Sec. 1, 3S, 26, E½ NE¼, Sec. 2, 3S, 26, P-112 Lines 1-2, Tax 85.31
Campbell, A. L., Lot 1, Blk. 21 West, Sec. 24, 5N, 26, P-49, L-10, Tax 2.98
Cantwell, Francis, Heppner, Ayers, Lot 7, Blk. 1, P-258 L-5, Tax 21.5
Coleman, Chas. D. SW¼, Sec. 9, 5S, 25, P-146, L-14, NW¼, N½SW¼, W½ NW¼SE¼, Sec. 16, 5S. 25, NE¼, Sec. 17, 5S, 25 P-147, L-14-17, Tax 55.2
Conder, Perry J., Heppner, Lot 4, Blk. 12, P-256, L-4 Tax 15.40
Cook, Wm. T., W½ Sec.16, 2N, 26, P-32, L-25, Tax 11.4
Cox, Maggie B., Heppner, Tract 65, P-256, L-24, Tax 28.25
Cox, I. C. and Wife, S½ NE¼, SENW¼, NESE¼, SW¼,NE¼, 20 acres in the SE¼NW¼, Sec. 20, 1S, 28, W½SW¼, Sec. 21, 1S, 28, NE¼, Sec. 29, 18, 28, P-74, L-3-5, Tax 24.6
Cox, E. S., Ione, Lot 6, Blk. 1, P-285, L-4, Tax 1.15
Crees, H. W., Lots 1-2, Blk 7, East-Sec. 19, 5N, 27, P-51, L-5, Tax, 1.09
Crees, H. W. Heirs Irrigon, Lot 30, Blk. 25, Lot 31, Blk. 25., P-306, L-25. Irrigon S½, Blk. 42, P-312, L-7. Irrigon Lots 7-8-9-10, Blk. 47, P-312, L-13, Tax 2.98
Crowley, Grave F., E½SE¼, Sec. 16, 3N, 26, P-39, L-25 Tax 2.86
Cunningham Jas. C., Trustee, Lot 12, Blk. 23 East, Lot 13, Blk. 23, East in Sec. 20, 5N, 27, P-51, L-27-28 Tax 3.36
Davis, Myron W., NW¼, Sec. 7, 1N, 25, P-9, L23, Tax 19.01
Devore, A. G., W½NW¼, SE¼ NW¼, SW¼NE¼, SW, except sold, Sec. 14, 4S, 26, Tract 32 acrees Sec. 15, 4S, 26, P-133, L-14-17. Tract Sec. 22, 4S, 26, W½, Sec. 23, 4S, 26, P-134, L-4-7, Tax 127.43
Doherty Phil, SE¼, Sec. 24, 2N, 24, P-28, L-20, N½ NW¼, SENW¼, Sec. 30, 2N, 25, P-31, L-11, Tax 101.72
Doherty Phil, SE¼, Sec. 25, 1S, 29, P-77, L7, Tax 7.20
Doherty, Paul W½SE¼, Sec. 30, 2N, 25, W½NE¼, Sec. 31, 2N, 25, P-31, L-10-15, Tax 5.96
Downing, T. H. & Milton W½ Sec. 28, 2S, 24, P-84, L-12 Tax 56.78
Edleman, George, N½SW¼, Sec. 1, 2S, 25, P-85, L-3 Tax 23.29
Ellis, L. L., Lot 1, Blk. 5, West, Sec. 25, 5N, 26 P-47 L-18. Tax 1.87
Elsworth, Jesse A., S½SW¼, NWSW¼, SW¼NE¼, SW¼, W½NW¼NE¼ SW¼, Sec. 17, 3N, 24, P-37, L-20, Tax 8.01
Engle, Phil A., W½W½, Sec. 14, 1N, 24, P-6, L-28, Tax 7.82
Evans, M. B., Castle Rock, Lots 1-2, Blk. 5, P-303, L-20, Tax .13
Everett, Rose E., NE¼, Sec. 26, 2N, 25, P-31, L-4, Tax. 15.52
Ferris, Thos., SW¼SE¼, Sec 13, 6N, 25, P-162, L-14, W½NE¼, SE¼NE¼, Sec. 24, 6S, 25, P-163, L-27. Tax 13.31
Fewing, Fredrick J., NE¼, Sec. 16, 3N, 27, P-40, L-25 Tax 11.71
Fleck, Allie E., SW¼, Sec. 26, 2N, 26, P-33, L-22, Tax 4.76
Flemming, A. G., Etal, SE¼ SE¼, Sec. 28, 2N, 23, P-26, L-24, Tax 3.89
Flemming E. H. Ione Sperry's 3rd. S½, Lots 1-2-3-4, Blk. 3, P-289, L-6-9-10-13, Tax 1.84
Forbes, O. D., Ione Cluffs 2nd, Lot 1, Blk. 1, P-292, L1, Tax 49.16
Freeland, E. L., Heppner, Ayers 4th, Lot 2, Blk. 3, P-260, L-6, Tax .94
Freeze John P. Lot 1, Blk 11 East, Sec. 19, 5N, 27, P-51 L-11, Tax 1.86
Furlong, M. A., Hardman, Adams, Lots 1-2-3-4, Blk. 2, P-200, L-6, Tax 21.20
Garrity John, Est.NE¼SE¼ Sec. 8, 4S, 24, P-125, L-4, N½SW¼, SW¼SW¼, SE¼SW¼, Sec. 9, 4S, 24, P-125, L-8, NW¼, Sec. 16, 4S, 24, P-126, L-12, Tax 47.12
Gibson, Oness V., S½S½, Sec. 34, 2N, 26, P-34, L-16 Tax 5.65
Gilham, Phillip, E½E½, W½SE¼, SW¼NE¼, Sec. 15, 3S, 25, P-109 L-17 NE¼, Sec. 22, 3S, 25, P-110, L-11, Tax 68.61
Gill, Thos., E½W½, Sec. 8, 2S, 29, P-97, L-10, Tax 13.57
Githens, Henrietta M. Heppner, Jones 2nd, Blk. 2, P-262, L-14, Tax 6.00
Givens John J. E½E½NE¼ NW¼, Sec. 17, 3N, 24, P-37, L-21, Tax .59
Goff, G. W. Est. Heppner, Quaid's Lot 6, Blk 3, Tract 40, P-267, L-9-10, Tax 12.55
Goodrich, R. S., Tract in Sec. 1, 6S 25, P-161, L-1, Tax 10.56
Gove Howard H., NE¼SW¼ Sec. 9, 1S, 26, P-67, L-7. Tax 1.66
Graham, Mary J., E½SE¼, Sec. 23, 6S, 25, W½ SW¼, Sec. 24, 6S, 25, P-163, L-22-29, Tax 31.99
Graham, Thos. P., SE¼,Sec. 28, 2S, 23, P-80, L-18, S½ SW¼ Sec. 23, 6S, 25, P-163, L-23, W½NE¼, N½SW¼, NW¼, Sec. 26, 6S, 25, P-164, L-7, Tax 53.76
Green, Robt. E., E½E½, Sec. 21, 2S, 25, P-86, L-27 Tax 8.95
Grey, G. W., W½NE¼, SW¼NW¼, Sec. 17, 3N, 24, P-37, L-23, Tax, .29
Grottkopp, E. T. C., Tract, 1, 3 acres, Sec. 33, 2N, 23, P-27, L-10, E½SE¼, NW ¼SE¼, less 4½ acres for road, Sec. 22, 3S, 25, P-110, L-12, S½SW¼, Sec. 10, 5S, 27, P-156, L-3, Tax 16.45
Haak, H. K. & C. E., S½ SE¼, Sec. 24, 6S, 25, NE¼, N½SE¼, Sec. 25, 6S, 25, P-164, L-4, Tax 15.81
Hale, Emma, NE¼SE¼, SE¼NW¼, P-115, L-7, Tax 6.16
Hall W. E., SE¼SW¼, SW¼SE¼, Sec. 8, 4S, 29, P-143, L-23, N½NW¼, Sec. 17, 4S, 29, P-144 L-27 Tax 12.04
Hansen, Mads., All Sec. 13, 2N, 23, P-25, L-16, NE¼ SW¼, Sec. 24, 2N, 23, P-26, L-15, N½, N½S½, Sec. 18, 2N, 24, E½, Sec. 20, 2N, 24, All Sec. 17, P-28, L-9-10-12 N½, SE¼ N½SW¼, Sec. 29, 2N, 24, N½SE¼, Sec. 30, 2N, 24, P129, L-5-8, Tax 99.21
Hanshew, Jessie, S½, Sec. 2, 2S, 26, P-88, L-3, Tax 23.95
Harbke, J. A., Ione Cluffs 4th Lot 2, Blk. 1, P-292, L-20 Tax 1.15
Hardman Bldg. Realty Co., Hardman, Tract 10, P-301, L-21, Tax 9.76
Haryu Arvid, SE¼, Sec. 33, 6S, 27, P-169, L-9, Tax 13.31
Haslett, Joseph, Heirs, W½NE¼, Sec. 2N, 27, P-35, L-14, Tax 9.76
Hawley, Mary E., Lot 1, Blk. 20, West Sec. 25, 5N, 26, P-49, L-6, Irrigon, 13, to 20 ins. P-309, L-7, Tax 2.85
Hayes, J. C., S½SE¼, SE¼ SW¼, Sec. 24, NE¼ NE¼, Sec. 25, 3S, 26, P-114, L-1, NW¼SE¼, N½SW¼, SE¼SW¼, Sec 17, E½NE¼, SE¼, Sec. 18, N½SE½, W½ NE¼, W½SW¼, W½ SE¼SW½, Tract, Sec. 19, N½NE¼, W½NW¼, NW¼SW¼, Sec. 20, S½ N½NW¼, Sec. 21,, SW¼ SW¼, Sec. 22, W½NW¼, Sec. 27, S½N½, NW¼ NE¼, Sec. 28, NW¼, NE¼SW¼, Sec. 30, TP. 3S, 27, P-117, L2-6-8-10-13-15-22-24-28, Tax 143.63
Hayes, Nancy B., Hepner, Lots 3-4-5, Blk. 16, P-257, L-22-23, Tax 24.22
Hayes, Mary E., SW¼NW¼, Sec. 17, 3S, 27, P-117, L-1, Tax 1.79
Henrix, George, W½NW¼, NW¼SW¼, Sec. 1, 6S, 25 N½NW¼, Sec. 2, 6S, 25, P-161, L-2-7, Tax, 17.24
Henkle, O. C., NW¼ Sec. 2, 4N, 26, P-44, L-2, Lots 1-2, Blk. 28, P-307, L-17, Tax 1.17
Heppner Milling Co.-A. Williams, Heppner Tract, 151, P-274, L-9, Tax, .67
Hillman, Clarence D., All frl., Sec. 11, 4N, 24, P-42, L-8, Tax 20.11
Holt, Edwin, SW¼SW¼, Sec. 28, SE¼, SE¼, Sec. 29 P163, L17-21 E½NE¼ Sec. 32, Tp. 6S, 25, P-173, L-5, Tax 13.32
Hornsey Land & Orchard Co., Tract in 146 A. Sec. 22, 5N 26, P-46, L1, Tax 5.44
Hoskins, Thos., Hardman Lot 6, Blk. H., P-298, L-5, Tax 1.11
Hudson, Annie Marie, SW¼, Sec. 8, 3S, 23, P-100, L-7, Tax 16.08
Hughes, Sarah A., Est. SW¼ Sec. 31, 4S, 27, P-138, L-14, NE¼, NE¼NW¼, Sec. 1, 5S, 26, P-150, L15, NW¼, Sec. 6, 5S, 27, P-155, L-15, Tax, 36.09
Hunter, James G., SW¼ SW¼, Sec. 27, 6S, 27, SE¼SE, Sec. 28, 6S, 27, P-169, L5-6, E½ NE¼, Sec. 33, 6S, 27, P-169, L-10, Tax, 13.00
P-12, L-4-9-14-27, Tax 87.35
Jackson, Vern, W½W½,Sec. 29, E½, Sec. 30, 3S, 23, P-102, L-21-24, Tax 41.67
Jenkins, J. D. NW¼NW¼ NE¼, E½SW¼NW¼ NE¼, W½SE¼NW¼ NE¼, NW¼SW¼NW¼, Sec. 17, 3N, 24, P-37, L26 Tax 1.80
Jennings, A. G., W½E½, Sec. 30, 2S, 23, P-80, L-22 Tax 22.34
Johnson, Josephine, Heppner, S 12' of E 112', Ex. S 26' of E 100' East 30ft., East 30 ft., Lots 1-2-7-8, Blk. 9, P-255, L-11-13-18, 19, Tax, 20.18
Johnson, Ida M., Lot 6, Blk., 4, West, Sec. 25, 5N, 26, P-47, L-14, Tax 1.86
Jordon, Luther, Ione Cluffs 8th, Lot 3, Blk. 3, P-294, L-18, Tax, 12.38
Keane, Micheal, SE¼, Sec. 30, 6S, 26, P-167, L-11, Tax 13.31
Keithley, Geretha, SE¼ NW¼, E½SW¼, SE¼ SW¼, Sec. 33, 5S, 26, P-154, L-6, Tax 11.02
Kerr Gifford & Co., Lexington Tract 1, P-284, L-18, Ione Wills Lot 5, Park Blk P-290, L-12, Tax 71.56
Knighten, Lewis, SW¼, Sec. 33, 3S, 24, P-107, L-9, Tax 32.02
Knoblock, Adam, SE¼SE¼, Sec. 21, S½SW¼, SW¼ SE¼, Sec. 22, N½NW¼, NW¼NE¼, Sec. 27, NE¼ NE¼, Sec. 28, All in Tp. 3S, 25, P-110, L-8-13-21-27, Tax 16.09
Leadley, Marvin C., NE¼, Sec. 29, 1S, 24, P-60, L-15, Tax, 19.96
Leathers, N. H., NE¼NW¼, Sec. 2, 5S, 25, P-145, L-23 Tax 25.94
Lee, Minnie M., S½SE¼, Sec. 16, 4N, 27, P-45, L-5, Tax 2.98
Leonard, Fred E., E½NW¼, S½NE¼, Sec. 20, 3S, 27, P-117, L-12, Tax, 11.34
Lewis, George W., NW¼ SW¼ E½SW¼, Sec. 19, 6S, 26, P-166, L-18, NE¼ NW¼, Sec. 30, 6S, 26, P-167, L-12, Tax, 9.99
Linbaugh, M. & C., NE¼, E½E½NW¼, Sec. 16, 4N, 27, P-45, L-7, Tax 7.44
Long, Hardy P., SW¼NE¼, Sec. 13, 5S, 26, P-151, L-25 Tax 3.48
Lynne, P. E., Lot 7, Blk. 16, West, Sec. 25, 5N, 26, P-48 L-26, Tax, 3.72
Macomber, W. H., S½, SW¼, Sec. 27, 2N, 23, P-26, L-20, Tax 10.66
Macy, M. C., Heppner Wells, Blk. 9, P-264, L-12, Tax 6.79
Matteson, Edgar Jr., SE¼ SE¼, Sec. 12, N½NE¼, SE¼NE¼, SE¼NE¼, Sec. 13, 5S, 26, P-151 L-20 Tax 19.03
Mayger, Mary E., N½NE¼, SE¼NE¼, Sec. 31, NW¼ NW¼,Sec. 32, Tp. 6S, 25, P-173, L-3-6, Tax 6.66
McArthur, Ellen, S½NW¼, N¼SW¼, Sec. 35, 6S, 25, P-173, L-16, Tax 13.31
McAyeal, Margarette, All Sec. 36, 5S, 29, P-160, L-11 Tax 48.13
McDaniel, Ed., S½NE¼, W½SE¼, Sec. 2, 6S, 25, P-162, L-8, Tax 15.29
McDonald, A. M., SE¼, Sec. 21, 1N, 25, P-11, L-12, Tax 15.25
McDonald, Lelia V., NW¼ SE¼, SE¼NW¼, SW¼ NE¼, NE¼ SW¼, Sec 7, 6S, 25, P-161, L-19, Tax 13.31
McDonald, W. B., E½NE¼, W½NE¼, NW¼NE¼, E½E½W½NE¼, Sec. 17, 3N, 24, P-37, L-27, Tax 16.24
McDowell, Henry B., SW¼ SE¼, Sec. 24, N½NW¼, NW¼NE¼, Sec. 25, 5S, 26, P-153, L-8, Tax 11.86
McPherson, John E., S½S½ Sec. 2, All Sec. 11, 3S, 23, P-99, L-13, Tax 120.06
Miller, John, Hardman, Fur gusons Lot 1, Blk. 3, P-299 L-8, Tax 1.12
Minor Bros. B. Colvin, W½ SW¼, Sec. 33, 6S, 29, P-172, L-17, Tax 4.51
Moore, Addison, S½SE¼, SE¼SW¼, Sec. 34, 2S, 28, P-96, L-24, NE¼NW¼ NW¼NW¼, Sec. 3, 3S, 28 P-119, L-6, Tax 20.90
Moses, A. B., W½NE¼NE¼ NW¼, W½NE¼NW¼, Sec. 17, 3N, 24, P-37, L-28 Tax 2.99
Murphy, Wm. H., W½NW¼, Sec. 17, E½NE¼, Sec. 18, 2N, 27, P-35, L-11-15, Tax 28.80
Nadir Land Co., NW¼, Sec. 30, 2S, 23 P-80 L-23, Tax 25.18
Nash, John, Lot 6, Sec. 6, 2N, 23, P-25, L-4, W½NW¼ Sec. 20 2N, 23, P-26, L-5, Tax 17.34
Nelson, Sam J., E½NW¼, SW¼NW¼, NW¼SW¼, Sec. 13, 2S, 29, P-97, L-23 Tax 6.34
Nickle, Jacob J., Castle Rock, Lots 1-2, Blk. 3, Castle Rock, Lots 3-4, Blk. 5, P-303, L-10-21, Tax .24
Nolan, Jas. Est., E½, Sec. 1, 2S, 23, NE¼, Sec. 12, 2S, 23, P-78, L-2, P-79, L-6, Tax 39.20
Nolan, Jennie, NW¼, Sec. 6, 2S, 24, P-81, L-28, Tax 12.22
Northwest Timber Co., SE¼, Sec. 10, 6S, 28, P-170, L-12 SE¼, Sec. 1, 6S, 29, P-171, L-9, Lots 6-7-8, Sec. 6, P-171, L-15, NE¼SW¼, Sec. 12, SW¼, Sec. 13, P-171, L-25-26, SE¼, Sec. 15, 6S, 29, P-172, L-1, Tax 84.20
Oathout, C. W., SW¼NW¼, N½SW¼, Sec. 31, 2N, 24, P-29, L-16, Tax 14.26
Oliver, Turner, NW¼, Sec. 32 2N, 26, P-34, L-10, Tax 11.32
O'Riley, Micheal, Lexington, Penlands, Lots, 1-2, Blk. 22, P-282, L-1, Tax 1.83
Oregon Dakota Land Co., SW¼, W½SE¼ Sec. 2, N½, Sec. 10, 1S, 23, P-53, L-9-29, Tax 58.56
Osgood, T. W., Lot 1, Blk. 25, West, Sec. 24, 5N, 26, Lot 1, Blk. 25½, West, Sec. 24 5N, 26, P-49, L-20-25, Tax 2.60
Parvin Co., The, S½NE¼, Sec. 16, 3N 26, P-39, L-27, Tax 2.86
Phillips, Herbert W., NE¼ Sec. 26, 2N, 24, P-28, L-24 Tax 30.51
Prather, I. B., Tract in Sec. 22, 5N, 26, P-46, L-5, Tax 2.23
Pratt, M. L., Castle Rock, Lot 6, Blk. 3, P-303, L-12, Tax .05
Quiggle, George E., S½SE¼ NW¼, Sec. 16, 3N, 26, P-39, L-28, Tax .70
Ragley, Max, E½SE¼, Sec. 17, 3N, 24, P-38, L-1, Tax 1.78
Ray, Volney, SE¼NE¼, E½SE¼, Sec. 20, 1S, 24, P-59, L-20, Tax 12.01
Raymond, J. H. ET AL E½, Sec. 33, 1N, 23, N½NE¼ SE¼, Sec. 34, 1N, 23, P-5, L-1-2, NW¼ Sec. 3, 1S, 23, P-53, L-11, Tax 105.57
Raymore, Leone E., Ione Cliffs 8th, Lot 5-6, Blk. 2, P-294, L-15, Tax 7.78
Reed, J. M., All Sec. 5, 2N, 23, P-25, L-3, Tax 27.64
Reid, Mrs. A. P., Hardman, Lot 5, Blk. H. P-298, L-4, Tax 1.11
Reitchert, Eva. M., NW¼, Sec. 29, 1S, 24, P-60, L-16, Tax 10.25
Rhea, Curtis C., SE¼SW¼, SW¼SE¼, Sec. 14, 2S, 24, P-82, L20, SW¼SW¼, Sec. 24, 2S, 24, P-83, L-21, Tax 23.31
Rhea, Cecil A., NE¼NW¼, Sec. 24, NE¼NE¼,Sec. 25 2S, 24, P-83, L-21-25, Tax 7.52
Rhodes, A Z., Irrigon, Lots 10-11-12, Blk 31, P-309, L-6, Tax .37
Riley, G. H., Hardman, Lot 4, Blk. H. P-298, L-3, Tax 1.11
Robertson, Henry C., SW¼ NW¼, W½SW¼, Sec. 19, 1N, 27, P-19, L-17, Tax 18.02
Robinson, Leslie H., SE¼ NW¼, E½SW¼, Sec. 30, NE¼NW¼, Sec. 31, 5S, 25, P-149, L-12-16, Tax 29.35

(Continued on page seven.)

THE NEW ROAD LAWS

The road program consists of six bills, all important. There is the procedure code, prescribing methods for opening, laying out and vacating highways, which will end the confusion attending the three methods at present prevailing, which have been consolidated and revised into a practical system.

The county code, another of these measures, has to do with the expenditures of county funds and administration of county road work. The supervisor system is done away with and road building centralized under a road master.

The state highway code provides procedure for construction of hard-surfaced highways and for co-operation of county and state in state highways. It creates a non-salaried state highway commission of three, one member from each congressional district, severs the state highway engineer's department from the state engineer's office and provides for the appointment of a highway engineer.

The act to regulate motor vehicles the present motor vehicle license taxes and donates the entire proceeds to state highway work, under the supervision of the state highway commission. It will give upwards of $300,000 a year for road work.

The Bean-Barrett bonding act authorizes the issuance, in event revenues from established sources are not sufficient to meet allotments of government road funds of bonds in an amount equivalent to the deficiency, and insures expenditure in Oregon of the entire government allotment for post roads and forest roads and an equal sum of state money as is required by the federal act. The amount of bonds authorized is $1,-$00,000.

The $6,000,000 bonding act lays out a definite system of state highway and post roads. State highways are to be paved, hard-surfaced under the provisions of this act. The bond issue proposed is a capitalization of the proceeds for the next 25 years of the quarter-mill road levy that has existed for several years and the increased motor taxes. These revenues on the basis of the present tax valuation and the existing number of automobiles in Oregon, will amortize not only the $6,000,000, but the full limit of bonds authorized under the Bean-Barrett act. In other words, issuance of the full amount of bonds authorized by the Bean-Barrett act do not mean any increase in taxation. The $6,000,000 proposal is to be submitted to vote of the people at a special election on June 4.

Of indirect bearing on the road program is a reduction of the gravity test for gasoline heretofore established by law. Government investigation has shown the test to be of no value, but it has made gasoline one cent a gallon dearer in Oregon. Elimination will give Oregon consumers gasoline at the same price as consumers in other states pay. The saving will just about offset the increase in automobile license taxes in the course of a year.

STATE ROAD CODE.

Now In Effect—What It Provides.

Highway Commission of three; to be appointed by governor; one from each Congressional district.

First term: One expires March, 31, 1918; one March 31, 1919; one March 31, 1920 thereafter term three years.

Traveling expenses under $5,000 bond.

State Highway Engineer to be selected by Commission; salary not in excess og $5,000 to serve at pleasure of Commission, but may not serve more than four years without re-appointment. Traveling expenses allowed. Must file bond for $10,000.

Not more than 10 per cent funds available for road work may be expended for clerical work, administration and assistants.

Commission has supervision over all matters pertaining to construction of state highways.

Commission shall designate state highway (except such as are designated by law in the $6,000,000 bonding bill if same ratified by the people;) but all three commissioners must concur, the governor and two commissioners must concur.

Commission is authorized to co-operate with Federal government in expenditure of joint funds.

Good faith of state is pledged to maintenance of such highways as are constructed co-operatively with federal government.

Annual report to be published Dec. 1, of each year.

Engineer shall keep records of commission and highway department shall keep public file of all highway plans, specifications and reports; shall compile statistics relative to mileage, character and condition of highways and bridges in all the counties; shall investigate and determine the method of road construction best adapted to the various counties.

Bids shall be required on all state road work of a value of more than $2,000; contracts shall be awarded to the lowest responsible bidder on the kind of material selected by the commission; all bids may be rejected and work done direct by the commission for economical prosecution of day labor work.

Simple but adequate cost accounting system must be installed by engineer on all state highway work and on all county highway work done under state supervision, so that expenditures may be classified for purposes of comparison.

Engineer to act in advisory capacity to counties upon request of county courts; shall furnish specifications to counties and supervise upon request.

County courts, under penalty, required to furnish engineer upon demand all information on county roads and bridges, costs, locations, etc.

If county desires to improve any portion of a state road within the county, engineer, shall locate and establish grade; cost thereof to be charged against the construction cost of the road.

Convict labor may be used under conditions prescribed by the parole board and approved by the governor.

Rights of way shall be furnished by counties, or at county expense.

State shall supervise work on all county highways of cost of which it pay 25 per cent or more. State shall pay 50 per cent of maintenace of state highways.

Funds shall be set aside from available moneys for use in the following order:

First, salaries and expenses of state highway department.

Second, maintenance of such state highways as have been constructed or improved.

Third, to match federal appropriations for joint improvement of forest and post roads.

Fourth, to co-operate with counties in construction of state highways upon such basis as may be agreed upon between each county and the state commission.

All maps and records of the state engineer's office pertaining to highways, to be transferred to the highway engineer.

Quarter mill tax levy for state road purposes is re-enacted.

Emergency clause, by virtue of which the code is now in full force and effect.

CONUTY ROAD CODES.

Two new county road codes were adopted by the legislature; one providing for the laying out of county roads, and the other for their construction and maintenace. The provisions of the first are:

County courts given full jurisdiction over all county roads and bridges.

Road location may be initiated by petition, resolution, grant or condemnation.

All roads must be 60 feet wide.

Twelve freeholders, or a majority must sign road petitions. Bond of $200 required. Petitions must pay all costs if road not allowed.

Board of Viewers shall consist of two disinterested freeholders and one representative of the county court, who may be county surveyor or road-master or deputy. Viewers must include plat with report.

Remonstrance by more remonstrators than petitioners shall terminate proceedings.

Appeal allowed from county court to circuit court.

Complete code of procedure outlined.

All the county road laws covering the scope of this act are repealed.

The second act provides the construction and maintenance code, with provisions as follows:

Office of supervisors and roadmasters, as formerly fixed by law, are abolished, to take effect January, 1, 1918.

Employment of roadmaster by each county optional with each county. Deputies, patrolmen and assistants for districts; only such deputies, patrolmen and assistants as are appointed by County Court or Roadmaster.

Duties of roadmaster are outlined: Authority is conferred to drain thru private lands. County courts may allow damages, subject to appeal.

Division of county into road districts mandatory; cities and towns to be separate districts.

Upon petition of three freeholders county court shall call road district meeting; all legal voters in district entitled to participate, but only taxpayers may vote. Rules outlined for procedure in road district meetings.

Meeting may vote tax up to ten mills.

Procedure of county court in letting bids is outlined. County court may reject any and all bids, and do work by day labor. Bids must be asked on all work over $2,000.

County court may levy general road tax up to ten mills.

Counties authorized to co-operate through state with federal government in joint construction of forest and post roads.

All the old road code laws within the scope of this act are repealed including the provision requiring that 70 per cent of county road money shall be expended within the district whence it was raised.

Trees and Shrubs.

Heppner people who are looking for nursery stock with a view to Spring planting will do well to see F. W. Burns of Condon, who represents a reliable nursery company. Mr. Burns has done considerable planting and landscape gardening for local people, and these people are his best boosters.