

TAX COMMISSION WOULD SUGGEST REFORM IN LAW

Present System Acknowledged Wrong. Places heaviest burden on Property Owner - Commission Recommends Proceeding Slowly With Due Deliberation.

Extensive reforms in the tax levying and collection system of the state are to be recommended to the governor by the commission appointed by him some little time ago.

Included in the suggestions of the commission will be the enacting of an income tax law, the establishment of a gross business tax, and the readjustment of the property tax to meet these two new features so that the whole system will be well coordinated and harmonious in operation and effect.

Investigation Sought. It is not expected, however, that the commission will recommend that the coming session of the legislature put into statute form the various recommendations made.

Under the existing system in the state real property bears the brunt of governmental charges and there is no information available covering individual incomes or business earnings in general.

Loopholes Are Seen. It is pointed out, for instance, that there are many men in Portland and elsewhere throughout the state who own no real estate, or other property taxable, but who, nevertheless, have large incomes from their business, profession or from their investible investments.

It is pointed out, also, that a business firm may have stock on hand assessed at \$1,000,000 at the time of assessment upon which amount alone taxes will be levied, while in fact the business will have on hand and turn over many times that amount during the course of the year upon which there will be no assessment or levy.

It is contended that these two sources of income, not now taxed so far as the state is concerned, in no probability would alone double or more than double the tax basis of the state and thus lift the present heavy tax burden borne by real property, now charged with more than 75 per cent of the entire governmental expense.

To Gauge Income. The purpose of the proposed commission is to ascertain the approximate aggregate income which could be fairly taxable within the state as a whole, and also, to estimate the aggregate gross business done within the state during the year.

With this information and data in hand it would be possible for the commission to draft a harmonious and comprehensive tax code embracing all three sources of revenue and any other available within its scope in an equitable and balanced manner, and to provide for the assessment, levy and collection of the tax.

Equitable Plan Goal. It is considered by those who have been investigating the subject preliminary to the preparation of their report to the governor and the legislature—as it is in fact contended by all students of taxation—that everyone enjoying the protection and benefits of government owes it as a fundamental duty of citizenship to bear a proportionate share of the cost of the government.

It, for a long time, has been realized that the property owner is bearing the whole load, to all intents and purposes, while the non-property owner stands out from under even though he may be far more prosperous and more able to pay his share than the other.

It is the theory of the governor's commission that the legislature should equalize the burden so that it may be laid with even and proportionate weight upon the shoulders of all, and it believes that its recommendations if carried into well founded and written law, will accomplish this reform.

NOTICE. Notice is hereby given that I, the undersigned, under the laws of the state of Oregon, have taken up the annual homestead described while running a claim on my premises in Morrow county, Oregon, to-wit: One bay mare colt yearling past, with black face, no visible brand.

That I will on Saturday, the 15th day of January, 1921, at the hour of 2 o'clock in the afternoon of said day, at my farm 3 miles east from Irigon, Oregon, in said county, unless the said animal shall have been redeemed, sell to the highest bidder for cash in hand for the purpose of paying costs of taking up, holding and selling said animal, together with reasonable damages for the injury caused by running at large on said premises.

GEO. RAND. Dated and published the first time this 20th day of December, 1920.

John Day Irrigation District to Be Promoted

Boardman, Ore., December 20, 1920.—Boardman, the gateway of the great John Day, has organized the John Day Development League. The object of the organization will be to promote in every possible way the work of development of the John Day irrigation district and its activities will include all phases of publicity including the attraction of investors, cooperation with the directors of the John Day irrigation district and the endeavor to enlist all towns in and around the district in the same work.

The family of C. Suively, recent purchaser of the Postville, has arrived and are occupying rooms in the Dodd block on Main street. Three children from this family have entered school bringing with them a number of books and other articles which will be made available to the pupils of the school.

M. H. Signs, secretary-treasurer of the Commercial club will represent Boardman at the meeting of commercial secretaries and the meeting of the State Chamber of Commerce in Portland December 23th to 25th inclusive.

The Boardman Farm Bureau has elected the following officers for the ensuing year: C. H. Dillabaugh, president; A. L. Larsen, vice president; and M. H. Signs, secretary-treasurer.

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The Heppner Flouring mill, now the property of the Tri-State Terminal Co. is undergoing a thorough and complete overhauling, from basement to roof, under the direction of A. J. Palmer, a millwright of Baker, who has been on the job for a few weeks past.

Cattle Ranges Consolidate. The paper is informed that the Hardman, Mandiant and Tamarack cattle reserves or ranges have consolidated and will henceforth be under one management. This will make it possible to carry on the patronizing of these ranges at much less expense than heretofore and will work to the better interests of all the cattle owners concerned.

Lexington School Notes. The senior play, "Dave's Baby," which was given at the high school auditorium last Friday was well attended. The play was thoroughly enjoyed by all. The proceeds of the evening amounted to \$47.95.

Teachers Take Examinations. The semi-annual examination of teachers for certificates was held during the past week commencing on Wednesday, before County Superintendent Lena Snell Shurtle. Eighteen teachers, and those preparing to teach wrote for certificates their papers being forwarded to the state superintendent's office for marking and return late in January.

Elks to Celebrate. The Heppner Chapter of the B. P. O. E. is planning a big jubilee to be held in Heppner on Friday, December 24th and Saturday, January 1st, the occasion being the opening of the new hotel and the dedication of the new Elks Temple in that city.

Lexington Young People Married. The marriage of Raymond Earl White and Louise D. Leach was solemnized at the parsonage of the Christian church in Lexington on Saturday, December 11th, W. C. Worstall, pastor of the church, performing the ceremony. The contracting parties are popular young people of Lexington and expect to make their future home near that city.

HIGH SCHOOL PRODUCTION COMPLETE SUCCESS

A Full House Greets Presentation of "Fanny and the Servant Problem" at Star Theater on Last Friday Evening—Students Display Talent.

The student body play, "Fanny and the Servant Problem" presented at the Star theater on last Friday evening, drew a very large house, as is usual when the students of the high school have something to present to the Heppner public.

"Fanny and the Servant Problem" is a four-act play, by Jerome K. Jerome, and presents the leading characters, in a strong role. The students were coached by Miss Lorena Palmateer, who is entitled to large credit for the manner in which the young people sustained their parts.

Mary Clark, as Fanny, Roland Hamphreys as Martin Bennett, her butler and also her uncle, had the leading parts and they fit it well. Roland seems to have been cast in just the proper mold for an English butler, while Mary, who had left her childhood home and become an actress caught the spirit and certainly made a hit by the manner in which she delivered her part.

The entire cast was well sustained, and the play can be pronounced a complete success. Singing by the girls chorus of the high school was another hit, and numerous were the remarks to the effect that it was not necessary to present outside talent when so much was at hand in the girls of the high school.

The proceeds of the play were close on to \$200.

Pendleton-Umatilla Road Completed. All gravel on the Old Oregon Trail between Pendleton and Echo has been laid and the road is completed except for a bridge near Echo which will have to be built in the spring.

50,000 Acres Watered in Morrow, Gilliam and Umatilla Counties at Low Rate of 3 Cents per Acre. Salem, Dec. 20.—There was distributed in Umatilla, Morrow and Gilliam counties during the year 1920 water sufficient to irrigate 50,000 acres of growing crops at a cost of approximately three cents an acre, according to a report filed with Perry A. Copper, state engineer, by Aubrey E. Perry, water master, with headquarters at Pendleton.

The report includes a record of the quantity of water diverted to each reservoir and canal, among them being the Finnish canal, which used 18,804 acre feet for the irrigation of 4900 acres of land, and the United States feed canal, which carried 84,000 acre feet to the Cold Spring reservoir.

Recommendation was made in Mr. Perry's report that water district No. 5, which at present includes Umatilla, Morrow and Gilliam counties be divided so that a district will be created to include the Milton and Free-water sections.

Heavy Fall of Snow. It began snowing at Heppner on Sunday afternoon and kept it up pretty steadily for the greater part of Monday, giving this section of the country a covering of some ten inches of the beautiful. The snow is wet as the weather conditions have been just cold enough for it to snow, but not freezing.

George D. Fell was over from Pendleton for a day this week looking after business affairs. He was among those first to place their names on the register at St. Patrick's hotel, which building now stands on the lot formerly owned by Mrs. Fell and from whom the hotel company purchased the property.

Billy Corson, head clerk at the Burroughs store in Lexington, has been in Heppner for a day or two this week, warning one of those big easy chairs at the new hotel. It will be a hard matter to keep him away from Heppner now.

Miss Gladys Phelps, nee Cohn, visited for a few days in Heppner this week at the home of her uncle, Phill Cohn. It has been seven years since Mrs. Phelps was in her old home town and she scarcely knew the place.

W. B. Barratt, local sheep operator, attended the meeting of the State Wool Growers Association in Pendleton during the past week. Mr. Barratt was formerly president of the association and has always taken a prominent part in its deliberations.

Miss Lorena Palmateer, high school teacher, leaves Friday morning for Salem where she will be the guest for a week at the home of Mr. and Mrs. Albert A. Amort.

Earl J. Wells, who acted as timekeeper for the construction company at the time of Heppner's street improvements a couple of years ago, is up from Portland on a short list with friends here.

CHRISTMAS DINNER

As a sort of introductory to the kind and styles of service patrons of St. Patrick hotel may expect, will be the dinner served there on Christmas, beginning at 5:30 and continuing until 7:30 p. m. Manager Hart promises that you will be served in a manner not heretofore known in Heppner, and the public are cordially invited. Plates, \$1.50.

H. W. Hicks, traveling passenger agent of the Union Pacific System, with office in the Wells Fargo building at Portland, was in Heppner over last night in the interest of the special trains that will be coming to Heppner next week on account of the dedication of the Elks temple and the opening of the new hotel.

Ed. J. Keller and family were registered at the St. Patrick's on Tuesday and remained in Heppner until Wednesday morning. Some 12 years ago Ed. departed from this county, and has resided for the most of that time in Idaho, occasionally returning to Heppner to visit with his mother and other relatives there.

F. A. McMenamin, local attorney and sheep owner, was in Pendleton during the past week, an interested delegate to the Oregon Wool Growers Association convention which met in the Umatilla county city. Mr. McMenamin states that the meeting was a rousing one and he believes that there will be some immediate relief to the wool men as a result of this meeting.

Hotel Receives Guests—Formal Opening Next Week. Beginning on the 15th, last Thursday, St. Patrick's hotel, Heppner's new ostler under the ownership of Pat Foley of The Dalles, as lessee, and James A. Hart, local manager, opened its doors to the public and has been receiving guests since though the formal opening of this fine hotel will be the end of this month, when a big time is promised the Heppner public and all the surrounding country in the dedication of the hotel and the new Elks temple.

The management of the hotel is now very busy getting all things in readiness for these events, and also preparing to serve a big Christmas dinner on Saturday. Special announcement of this will appear elsewhere.

We note the following registrations at St. Patrick's: Dec. 16.—The first man to place his name on the register was Frank L. Emery, a traveling salesman from Portland; C. G. Saling and wife, city; George Richter, Lone Rock; F. C. Sturford, Portland; F. J. Richards, Portland; Earl J. Wood, Portland; Jack Mulligan, Portland.

Dec. 17.—Geo. D. Fell, Pendleton; C. A. Hapgood, city; Ralph D. Moore, Portland; C. A. Christensen, Portland; R. McElligott, Ione; J. T. Ione, M. J. Fitzpatrick, Ione; Mr. and Mrs. Hansen, Horseshoe Bend, Idaho.

Dec. 18.—W. J. Tenaley, Portland; Halverson, Lexington; L. A. Anderson, Ione; W. L. Scriber, Ione; Flat Halverson, Ione; Mr. and Mrs. H. Mattson, Boardman; Mr. and Mrs. W. A. French, Eight Mile; Chas. Becket, Eight Mile; Buddie Brooks, Ione.

Dec. 19.—W. L. Scriber, Ione; Martin A. Stuart, Butler Creek; O. A. Summer, Condon; Gladys Musgrave, Hardman; Dolly Musgrave, Hardman; Mr. and Mrs. J. E. Hall, Pendleton; Pete Hansen, Portland; Harry Welch, city; B. F. Butler, Salem.

Dec. 20.—John Farley, city; Earl J. Wood, Portland; L. L. Place, Portland; G. W. Mack, Portland; N. M. Johnson, Ione; N. H. Felmering and wife, Ione; John J. Kelley, city.

Dec. 21.—Dr. R. J. Vaughan, city; F. M. Barnett, Portland; Sam G. Gordon, Portland; David J. Watts, Oregon City; E. J. Keller and family, Ione; Al Henriksen, Cecil; Jack Hynd, Cecil; W. Whadwell, Portland; W. P. Corson, Lexington.

P. H. Peters, a stockman of the Spray county was in Heppner the last of the week, looking after business matters. He is engaged in cattle raising in the Wheeler county section.

Doris Lodge No. 29, K. of P. will hold joint installation of their newly elected officers with Dorian Temple Pythian Sisters, on the first Tuesday in January, and a fine time is being planned for this occasion.

Arthur Campbell, a student at the U. of O. arrived home on Sunday evening and will spend the holidays with his parents, Judge and Mrs. W. T. Campbell.

Jack Hynd and Al Henriksen, alfalfa raisers and stockmen of Cecil, were business visitors in Heppner Wednesday.

Miss Helen Barratt, a student of O. A. C. arrived home this week to spend the holidays with her parents, Mr. and Mrs. W. B. Barratt.

Cashier W. P. Mahoney of the First National Bank was in Pendleton Friday last to attend the meeting of the state woolgrowers.

Bill Crawford, of the Standard Oil force left for Portland this morning to be absent for a day in the metropolis on business.

L. A. Anderson, west side farmer, was in Heppner over Tuesday.

SECOND LEGION SMOKER PRESENTS THRILLERS

A Big Crowd Entertained at I. O. O. F. Hall on Saturday Evening With Lots of Fun for Everybody.

A crowd that filled I. O. O. F. hall to capacity greeted the Legion boys on last Saturday evening, and there was no disappointment on the part of any of the thrills from beginning to end in which men and boys alike participated, and there were wrestling matches, boxing bouts and other attractions of the amateur and semi-professional nature.

And the crowd added to the success of the evening itself in that it was an enthusiastic bunch of fans and not a single performer but had his quota of boosters. Every match was pronounced good and there was about three hours of solid fun, to which was added several numbers by Heppner's famous violin virtuoso, Harry Cummings, distinguished inventor and noted author of campaign songs. Harry was enjoyed just as much as the rest, and this goes to show that the legion boys did not overlook any feature that tended to make the smoker a strictly democratic affair.

Following the program, coffee and sandwiches were served and the boys were given a short address by Rev. Van Waters, who commended the fine spirit manifested by the participants in the stunts and praised clean sports and athletics as being an uplift, both morally and physically.

The next event of the legion boys program will be looked forward to with pleasurable anticipation.

Terrell Benge Has Birthday Party. The home of Mr. and Mrs. R. L. Benge in this city was the scene of a very pleasant little party on last Saturday afternoon, the occasion being given in honor of the 10th birthday of their son Terrell, who had as his guests the members of his Sunday school class of the Federated church.

The party was a very successful one, the hearts of children and refreshments were served. Those present were Vivian Cason, Patricia Mahoney, Ethel Cradick, Margaret Norton, Lawrence Case, Kenneth Oviatt, James Hager and Homer Hager.

Lane Has Farmers' Week. The first farmers' week ever held in Lane county was in session from December 14, for a four day session. Discussion of growing farm crops, handling the dairy herds and poultry flock, with some demonstrations, featured the program.

J. W. Beyer and wife returned home from Portland on Sunday after a week spent in the metropolis.

THE BUTTER CREEK ROAD

Heppner Oregon, December 17, 1920, To the Editor: We are mailing a copy of this communication to each paper in Umatilla and Morrow counties, asking you to give it as wide a publicity as you will, as we feel that everyone in these two counties is interested not only as taxpayers but the traveling public, in passing from one county to the other, must pass over some portion of this road.

We believe that an inspection of this road will reveal that one of the most used roads in Morrow and Umatilla counties has been neglected through a lack of interest and attention of those most concerned in the distribution of funds, and all that is necessary to get this road completed in the near future is to concentrate thought and attention upon it.

The meeting is called for Sunday afternoon that the business men from the different towns and cities, who have expressed preference for this time that the stores and offices will be closed, may attend. Ione, Lexington, Heppner, Hardman, Lena, and intermediate points almost universally pass over this route in getting into and out from Umatilla county, and practically the whole of Umatilla county must pass over same in getting into Morrow county. The deplorable condition of part of this road has thus been marked by local as well as through and doubtless there will be a large attendance if the meeting is well announced.

Important matters will be decided early in the new year in regard to this road and all interested should attend this meeting, that the fullest and freest discussions may be had of these very vital questions.

Thanking you in advance for whatever discussion and spread you may give to this announcement in your paper, I am,

Yours for "GOOD ROADS," J. F. CONNOR, Chairman.

Call for Meeting "Butter Creek Highway Association." Pine City, December 20, 1920.

Since the appointment of the joint committee from Umatilla and Morrow counties, there has been much important work done in securing a part of the survey and getting work started on this road, but matters of vital importance in regard to immediate future are now pending, and a meeting is hereby called, of all interested in the building of the road from Lena to Calumbia, to meet at Pine City, December 26, 1920 at 5 p. m.

Since three meetings have been held in Umatilla county, one at Umatilla, and two at Thompson school house, this one is called to meet at the Junction of Big and Little Butter creeks, which is the most central point of all concerned in the building of this road, and your presence and free discussion of the reports of committees, and plans for future work, and the electing of officers at this annual meeting.

J. PERRY CONNOR, Pres. P. A. CHEZIK, Sec.

Lexington Farm Bureau Takes Decided Action

At a local meeting held in Lexington hall on Monday afternoon the president elected for the ensuing year was V. E. Way, Secretary, Roy Tyler; marketing committee, to attend the state marketing meeting, Joe Devins with J. B. Carmichael as alternate, Joe Devins was elected road supervisor for the Lexington district with George Peck as deputy for the south side of the district. W. F. Barnett was elected committeeman to look after orchard work, J. B. Carmichael, wheat varieties, Frank Moore, alfalfa and irrigation, George White to look after the assembling of orders for cooperative buying of distillate, etc. The farmers of Lexington expressed themselves as heartily in favor of some different plan of marketing wheat. The time has come when the farmer is entitled to a fair price for his wheat, which he has not received under the present plan and it is clearly up to him to make the change. Some cooperative marketing plan will be developed during the next month or six weeks which will be reported to Morrow county farmers for their adoption. We anticipate that the people of Morrow county will agree generally with the sentiments expressed by the Lexington wheat farmers. The campaign for membership of the farm bureau in the Lexington district is now on and seven farmers volunteered to solicit memberships. Any interested Lexington farmer in order to secure a receipt for membership will do well to see George Peck, Harry Duvall, Joe Devins, A. Gammell, S. L. Stephens, Myles Martin, or Roy Tyler. These men have been duly appointed deputies under the Morrow County Farm Bureau president and will be glad to give you your receipt.

L. A. HUNT, County Agent.

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OREGON WOOL GROWERS HOLD ANNUAL MEETING

Pendleton Meeting of State Woolgrowers Association Passes Resolutions Vital to Industry and Hope for Relief From Federal Government.

The last annual meeting of the Oregon wool growers at Pendleton was a most successful one, and was held on Monday, December 14th, at the home of Mr. and Mrs. W. A. Hayes, who were assisted by a number of men and women who were most helpful in making the meeting a success. The best talk made at this convention was made by the friend of Oregon wool, "Tom" Thompson, who is now with the First National Bank of Portland. He advised that one way for the sheepmen to assist in raising the price of sheep was to increase their appraised value when asking for loans. He advised passing a value on those sheep anywhere from \$12 to \$15 per head. If the local banker saw fit to put this down that was his own business but it showed that the wool grower himself had confidence in the valuation of the product. He also advised that the sheepmen hold a stiff upper lip and that they should feel that the industry was going to come back on its feet and do every thing possible to bring this to pass. His was an important address given upon two main points but was probably as well received as any made.

The Morrow county wool growers committee, which was appointed at the local meeting to assist in getting a change in the freight rate charged for summer grazing to out of state points, met with Mr. Miller of the Northern Pacific, and Mr. Clark of the Union Pacific and was promised a cut of at least 25 per cent if they would notify them plenty of time in advance. Circular letters will be sent out from the local secretary's office advising sheepmen of the way in which to obtain this release. For general information it might be well to say that any tariff changes in railroad rates must be advertised at least 60 days in order to be effective, but a 25 per cent cut in freight rates will be worth while.

Another matter of vital importance which was introduced from Morrow county by F. A. McMenamin, was the showing up of the present lien law, whereby the sheepowner has no chance to really collect his wages by a lien on sheep at present as the mortgage comes ahead of a labor lien. Resolutions were passed by the association asking that the legislature make this change. It is remarkable that this bill has stood on the statute books for two last seven years without being discovered.

The resolutions which were sent by the Morrow County Sheep Growers Association to the representatives in congress have been productive of considerable good. N. J. Sinnott introduced the bill to the Ways and Means committee asking for such an embargo and has sent a copy of this bill to the local office. He has assured us that he is going to do everything possible to secure its enforcement.

Resolutions were adopted along the following lines: Asking for a reduction in freight rates to and from pasture of the railroad company.

Endorsing the activities of the American National Farm Bureau Federation in its efforts to assist in obtaining relief for the wool men.

Asking the railroad company for a day pass with a ten day stop over for men who ship sheep to Eastern market.

Asking that an embargo be placed on all woolen products until such a time as proper tariff regulation can be provided.

Asking that the truth in the Fabric bill now before congress be passed.

Asking that the state legislature hold back appropriations for any unnecessary projects until the country gets in a safer financial condition.

Asking that the telephone raise asked for by the telephone companies be decided.

Under the election of officers for the coming year the same officers, Jay Deblin of Joseph, and Mac Hake of Pendleton, as president and secretary were unanimously chosen.

Another resolution which was of importance was to the Department of Agriculture requesting that no increase in pasture rates be made at the present time and appointing a committee to work with Mr. Kavanagh, district supervisor, to this end.

The Hardman Livestock committee, which attended this meeting in the interest of securing a pasture allotment which would enable them to fence the same, met with Monument stockmen in the forestry office at Pendleton and were granted everything asked for.

Birthday Remembered. Emma Duvall entertained a number of little friends at the home of her parents Mr. and Mrs. Harry Duvall north of Lexington December 15th, in honor of her 8th birthday. The afternoon was spent in playing games after which refreshments were served. Those present were Cecil Gibson, Billy Mashburn, Lloyd Ward, Duta Gibson, Earl Jones, Charlie Mashburn, Ethel Jones, Evelyn Nell White, Hazel Ritchie, Harriett White, Jennie White, George White, and Wilford Duvall.

NOTICE OF FINAL ACCOUNT. Notice is hereby given that W. A. Hayes, the duly appointed, qualified and acting Administrator of the Estate of Mary E. Hayes, deceased, has filed his final account with the County Clerk of Morrow County, Oregon, and that the Hon. W. T. Campbell, County Judge for Morrow County, Oregon, has set for the time for settling said final account, January 22, 1921, at the hour of 2 o'clock p. m. in the Court room of the County Court, in Heppner, Oregon. This notice is published by order of the County Court made and entered December 21, 1920.

W. A. HAYES, Administrator.