

PROFESSIONAL CARDS

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

DR. R. Z. GROVE
DENTIST
Successor to Dr. R. J. Vaughan
Permanently located in the Odd Fellows Building, Rooms 4 and 5
Heppner, Oregon

A. D. McMURDO, M. D.
PHYSICIAN & SURGEON
Office in Masonic Building
Trained Nurse Assistant
Heppner, Oregon

C. C. CHICK, M. D.
PHYSICIAN & SURGEON
Office Upstairs Over Postoffice
Trained Nurse Assistant
Heppner, Oregon

WOODSON & SWEET
ATTORNEYS-AT-LAW
Offices in First National Bank Bldg.
Heppner, Oregon

Van Vactor & Butler
ATTORNEYS-AT-LAW
Suite 305
First National Bank Building
THE DALLES, ORE.

S. E. NOTSON
ATTORNEY-AT-LAW
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Francis A. McMENAMIN
LAWYER
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HOUSE WIRING A SPECIALTY
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Treatment of all diseases. Isolated wards for contagious diseases.

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Entire New Equipment. Large, Modern Surgery.
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Physician and Surgeon
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MRS. G. C. AIKEN, HEPPNER
I am prepared to take a limited number of maternity cases in my home. Patients privileged to choose their own physician.
Best of care and attention assured.
PHONE 335

LEGAL NOTICES

NOTICE OF FINAL SETTLEMENT.
Notice is hereby given that the undersigned has filed his final account as administratrix of the estate of William L. Barlow, deceased, in the County Court of the State of Oregon for Morrow County, and said Court has appointed Tuesday, the 15th day of September, 1922, at the hour of 10 o'clock in the forenoon of said day, as the time, and the County Court room in the place of hearing and settlement of said final account. Objections to said final account must be filed on or before said date.
MARY S. BARLOW, Administratrix.
Date of first publication July 20, 1922.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR MORROW COUNTY.
Terry Wendt, Plaintiff,
vs.
Otto W. Wendt, Defendant.
SUMMONS.
IN THE NAME OF THE STATE OF OREGON: You are hereby summoned and required to appear and answer the complaint of the plaintiff in the above entitled suit, now on file with the clerk of the above entitled court, and you are further notified that, if you fail to appear and answer said complaint on or before the 12th day of September, A. D., 1922, the plaintiff will apply to the said court for the relief demanded in the complaint, namely: that the bonds of matrimony now existing between the plaintiff and the defendant be forever

DISCUSSION OF PROPOSED TAX MEASURES

By Former Assessor Henry E. Reed in The Spectator.

Every two years Oregon sits up and wonders what the initiative power reserved by the people will inspire in the legislature, constitutional and statutory. The business depression in 1921, together with the heavy load of taxes, federal, state, and local, direct and indirect, made it certain that the tax reformers would be busy with their remedies this year. The early months saw tax reduction clubs and similar organizations meeting in local and state assemblies, listening to speeches, passing resolutions, and proposing all sorts of measures to lower and equalize taxes.

dissolved and held for naught, and that plaintiff be granted an absolute divorce from said defendant, and the plaintiff will take judgment against you therefor, and for such other and further relief as to her court may seem equitable. This summons is published in the Gazette-Times for six successive and consecutive weeks, being in seven successive and consecutive weekly publications thereof, commencing with the issue of July 20th, 1922, and ending with the issue of August 31st, 1922, pursuant to the direction of an order made on the 8th day of July, A. D., 1922, by the Honorable D. R. Parker, Judge of the above entitled court.

F. A. McMENAMIN,
Attorney for Plaintiff.
Post office address:
Heppner, Oregon.

Date of first publication July 20, 1922.
Date of last publication Aug. 31, 1922.

IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF MORROW.

In the Matter of the Estate of Charles B. Sperry, Deceased.)

To Harley D. Sperry:
IN THE NAME OF THE STATE OF OREGON, you are hereby cited and required to appear before the County Court of the State of Oregon for Morrow County, in the County Court room, at the Court House, in the City of Heppner, Morrow County, Oregon, on Monday, the 2nd day of October, 1922, at the hour of 10:00 o'clock in the forenoon of said day to show cause, if any exist, why an order of sale should not be made as prayed for in a petition filed and presented herein by C. R. Gunzel, administrator de bonis non of the estate of Charles B. Sperry, deceased, praying for an order of sale and empowering said administrator de bonis non to sell certain real property of said estate of said deceased, to pay the cost and expenses of administration of said estate, and the claims unsatisfied against the said estate, which said property is fully described in said petition and as follows, to-wit:

Lot six (6) in Block three (3) in the City of Ione, Morrow County, Oregon.
Lot three (3) in Block four (4) in Sperry's Second Addition to Ione, Morrow County, Oregon.
Lots fifteen (15) and sixteen (16) in Block seven (7) in Sperry's Second Addition to Ione, Morrow County, Oregon.
WITNESS, the Hon. Wm. T. Campbell, Judge of the above entitled Court, with the seal of said Court affixed this 14th day of August, 1922.
(J. A. WATERS, Clerk.
(SEAL) J. A. WATERS, Clerk.
Attorney for Administrator,
Heppner, Oregon.

NOTICE FOR PUBLICATION.
Department of the Interior.
U. S. LAND OFFICE at La Grande, Oregon, July 22, 1922.

NOTICE is hereby given that John Brozman, of Lena, Oregon, who, on March 8, 1920, made Additional Homestead Entry, No. 018600, for S 1/4 SE 1/4, Section 19, N 1/4 NW 1/4, N 1/4 NE 1/4, Section 20, Township 2 South, Range 29 East, W. M., SW 1/4 NE 1/4, SE 1/4 NW 1/4, Section 8, Township 1 South, Range 28 East, Willamette Meridian, has filed notice of intention to make final three-year proof, to establish claim to the land above described, before Clerk of Circuit Court, at Heppner, Oregon, on the 15th day of September, 1922.

Claimant names as witnesses:
John Keegan, of Lena, Oregon.
Phil Higgins, of Lena, Oregon.
Joa. M. Hayes, of Heppner, Oregon.
J. D. French, of Gardane, Oregon.
CARL G. HELM, Register.

NOTICE FOR PUBLICATION.
Department of the Interior.
U. S. LAND OFFICE at La Grande, Oregon, July 22, 1922.

NOTICE is hereby given that John Keegan, of Lena, Oregon, who, on March 12, 1920, made Additional Homestead Entry, No. 018220, for NE 1/4 SE 1/4, Section 11, Township 2 South, Range 28 East, W. M., and NE 1/4, NE 1/4 NW 1/4, N 1/4 SE 1/4, Section 8, Township 1 South, Range 29 East, Willamette Meridian, has filed notice of intention to make final three-year proof, to establish claim to the land above described, before Clerk of Circuit Court, at Heppner, Oregon, on the 15th day of September, 1922.

Claimant names as witnesses:
John Brozman, of Lena, Oregon.
Phil Higgins, of Lena, Oregon.
Michael Maguire, of Lena, Oregon.
Francis McCabe, of Lena, Oregon.
CARL G. HELM, Register.

NOTICE FOR PUBLICATION.
Department of the Interior.
U. S. LAND OFFICE at La Grande, Oregon, July 22, 1922.

NOTICE is hereby given that Catherine R. McDevitt, formerly Catherine R. Doherty of Ione, Oregon, who, on May 24, 1921, made Additional Homestead Entry, No. 017538, for S 1/4 NE 1/4, Section 32, Township 1 South, Range 20 East, Willamette Meridian, has filed notice of intention to make final three-year proof, to establish claim to the land above described, before Clerk of Circuit Court, at Heppner, Oregon, on the 29th day of September, 1922.

Claimant names as witnesses:
Phil Hiril, John Keegan, Frank McCabe, Phil Higgins, all of Lena, Oregon.
CARL G. HELM, Register.

NOTICE FOR PUBLICATION.
Department of the Interior.
U. S. LAND OFFICE at La Grande, Oregon, August 5, 1922.

Notice is hereby given that Catherine R. McDevitt, formerly Catherine R. Doherty of Ione, Oregon, who, on May 24, 1921, made Additional Homestead Entry, No. 017538, for S 1/4 NE 1/4, Section 32, Township 1 South, Range 20 East, Willamette Meridian, has filed notice of intention to make final three-year proof, to establish claim to the land above described, before Clerk of Circuit Court, at Heppner, Oregon, on the 29th day of September, 1922.

Claimant names as witnesses:
Phil Hiril, John Keegan, Frank McCabe, Phil Higgins, all of Lena, Oregon.
CARL G. HELM, Register.

For a while, it looked as if there would be a flood of tax matters, some of them very radical in tone, for the November ballot. But when July 8, the last day of perfecting initiative and referendum bills, came, it was seen that only three important tax proposals had qualified for the general election. Mr. Spence's classification bill, and Mr. Church's bill aimed at banks and public service companies, either did not get started, or were not sufficiently signed by interested electors. While it is doubtful if these bills had they passed, would have stood the test of the courts, at any rate to the full extent intended by their sponsors, their very projection into the campaign caused a deal of uneasiness and alarm in business circles. They held out the promise that, if adopted by the people, they would be the cause of long and expensive litigation to determine their constitutionality, and that if upheld in the courts, they would make banking and manufacturing impossible in Oregon.

Proposed Tax Measures.

The three general measures which survive, are proposed to be filed with the secretary of state, writing of ballot title, circulation of petitions, shrieking for signatures on street corners, and other incidents of initiative legislation in Oregon, are:

1. Constitutional amendment for Oregon Single Tax League.

2. Constitutional amendment for a state income tax. Initiated by State Tax-Payers' League of Oregon.

3. Bill for a state income tax. Initiated by Oregon State Grange.

Before summarizing these measures and commenting upon them, brief references should be made to the existing tax situation in Oregon. Taxes are high. Everyone is aware of that. Total levies for all purposes of state and local government in 1921 were nearly five and one-half times what they were in 1908. The levy for 1920 was nearly twice what it was for 1914. Two years ago the record was broken with a total levy of over \$41,000,000. Next year it will be much more than \$41,000,000, unless the signs fail.

In 1908 the average tax per \$1000 of assessed valuation in the state was \$17.50; in 1921 it was 39.58. The following comparison shows gross tax levies and average rates per \$1000 for several typical years:

Table with 3 columns: Year, Tax Levied, Av. Rate. Rows for 1908, 1910, 1914, 1919, 1920, 1921.

In practically every unit of government in the state taxes are increasing faster than population or wealth; hence the search for a remedy, or, at least, an equalization of taxation.

Proposed Remedies.

The first offering came from the single taxers. It was easy for them to head the procession. All they had to do was to take their constitutional amendment which the people rejected by 110,000 majority two years ago, change the dates, add a self-executing provision, and send it on to Salem for official recognition.

The proposal this year, as in 1920, is to abolish all existing forms of taxes and other revenues for the support of the state and local government on land values. For the three years, from July 1, 1924, to July 1, 1927, all the expenses of government will be paid by an ad valorem tax on the value of land, irrespective of improvements. After 1927, the full return on the value of government and for such other purposes as the people may direct. The measure is straight single tax of the Henry George variety, and the usual arguments familiar to everyone are made in support of it. At present, 65 per cent of all taxes levied in Oregon are borne by land, divested of its improvements.

One income tax proposal was not sufficient, so we have been given two measures to thresh out. Both, though following different courses, are headed for the same stopping place in Oregon: partial support of the state government by means of an income tax, and the consequent lowering of the tax on general property for state purposes. The "grange" bill places no limit on the amount to be raised from incomes. Whatever the measure may produce will go into the state treasury, and what other direct taxes are required for state government will be raised by taxation.

On the other hand, the constitutional amendment commands that one-half the state's needs from direct taxes shall be derived from a tax on incomes. It has been estimated that the "grange" bill would assess a tax, computed on the basis of the net income (\$193,662,281) for 1920, reported to the federal government, of about \$3,500,000. Mind you, what is said is "assess" and not "collect". It is not to be taken "for" the state, but to avoid spreading over too much territory, I shall confine what I have to say about the "grange" bill to the practical working out of its rate schedule. The test of fairness and reasonableness as applied to its rates, it matters little what is its definition of net income or method of administration. In the tabulation below are shown, for individuals, the proposed Oregon taxes for certain incomes, next the federal normal taxes and surtaxes in one sum, and in the last column, the combined Oregon and federal income taxes:

Table with 4 columns: Net Income, Ore. Tax, Fed. Tax, Total Tax. Rows for \$1,000, \$2,000, \$3,000, \$4,000, \$5,000, \$6,000, \$7,000, \$8,000, \$9,000, \$10,000, \$15,000, \$20,000, \$25,000, \$30,000, \$40,000, \$50,000.

The foregoing are the taxes that would be assessed against individual, or personal incomes. For corporations, the rate would be flat federal tax of 12 1/2 per cent, plus the rate for the particular bracket in Oregon. Thus, a corporation rate for incomes in excess of \$50,000 is 15 per cent, making the combined rate at that point 27 1/2 per cent.

The "grange" bill would assess upon Portland between 75 and 85 per cent of all the taxes that would come within its scope. If current gossip has any foundation in fact, the purpose of shifting a big load upon Portland's shoulders had much to do with the stiff rates and generous exemptions carried by the bill. Setting aside the point of view of the effect upon Portland people, and looking at the measure from the standpoint of its effect upon the state at large, it is very evident that the "grange" bill cannot be classed as a bill to attract capital to Oregon. Not only that, but it would make most difficult any effort to keep here our citizens who have incomes of any size. At \$50,000 of net income, the individual would pay 30 per cent of the federal and state governments. Many corporations have over \$50,000 of net income. Who is so simple as to believe that any such corporation will

DOES YOUR SNEER AT HONEST LABOR?

Secretary Davis Is Afraid of Such Condition and Gives Remedy.

CHILD IN INDUSTRY IS A BIG PROBLEM

Better Babies and Healthier Mothers Is Government's Newest Great Activity.

By JAMES J. DAVIS, Secretary of Labor.

Editor's Note: Secretary of Labor James J. Davis is already known to every American citizen, not alone because he is secretary of a member of the President's cabinet, but because the personality of the man and his aims and ambitions command attention and respect. He is, and has been, greatly interested in the children of the nation. Here he presents some problems and some remedies.

No higher duty rests upon the American citizen today than his duty to the coming generations. The duty is twofold. It demands that the American of today foster and preserve the high ideals of Americanism, not alone because conceived by the Fathers of the Republic, and that he hand down to the next generation the principles of the republic unshaken and unimpaired. But it also demands that he provide a virile, healthy next generation to continue the nation's march toward a better life, a generation endowed with the physical and mental strength and courage that are vital if its fundamental institutions of our form of government are to be preserved and the high hopes and aspirations of the inspired patriots who founded the republic are to be carried on to realization.

America today may well profit by the warning set forth in the Old Testament: "Spake I not unto you saying, Do not sin against the child, and ye would not hear?" Therefore, behold, also, his blood that the American of the future will be forced to pay in blood for the child who today goes down to his grave before his time, driven by a nation's neglect or by the untimely exploitation of industry, whose greed blots out the instincts of humanity.

A Real Problem.

All America is gradually awakening to the vital importance of the problem of the child, and from one end of the country to the other, there are coming into existence organizations for the promotion of the welfare of the children. Government has joined hands with private philanthropy in the work of saving children. Federal and state authorities are responding to the growing sentiment among the people that America must do its full duty by the coming generation. We are moving in the right direction. We must move more rapidly.

America loves her babies, but there are nine other countries where a newborn baby has a better chance of growing to healthy childhood than in America. America reverences its motherhood, but there are seventeen other countries where it is safer for a woman to be a mother. The federal government is responding to the hands against the mothers of our future generation, has invested this year, \$1,240,000 in the enterprise of saving infants and mothers. Under the Shepherd-Towner law, administered through the Children's

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CONCEPT FOR LABOR.

One result of this system has been the widespread impression among our growing youth that work with the hands is menial, degrading, and a thing to be avoided. We are breeding into our rising generation contempt for work with the hands, that threatens to become a danger not only to the individual but to the nation. One thing that we must do is to convince our growing boys and girls that respect for work with head and heart and hand which was accorded by our forefathers, America is a vital need of skilled craftsmen, real Americans who can carry the responsibility that rests upon the great body of intelligent American workmen. We must offer to the American boy and girl in school the training that will fit him and her to take their place in the community as self-supporting, self-respecting citizens. We must offer every child, in school years, the opportunity to choose for himself his life occupation.

Teaching children to be useful to themselves and to the community has been undertaken at Mooseheart, the home-school of the loyal order of the Moose, of which I am director general. There we have upwards of 1,100 orphaned children, who are receiving training and education. To each of them we give a high school education and a trade. The classical education is linked with the practical. The theory learned in the school room is worked out in the field or the shop. When a boy or girl is graduated from Mooseheart he has not only a high school education. He is equipped to take his place in the community to support himself, and to become a real citizen. He has been trained not only to think but to work with his heart and his hands. He is assured for the future.

FARM POINTERS

Yield per acre is the most important factor in determining the cost of growing wheat in the big Oregon wheat belt, and it is the one over which the farmer has most control. Farm surveys by the agricultural college extension service show that wheat yielding 25 bushels per acre cost \$1.25 per bushel to grow, while wheat yielding 14 bushels per acre cost \$2.43 per bushel. Good seed of the right variety, early plowing, clean summer fallow, treatment for smut control, and right date and rate of planting are given by the Moro experiment station as important factors influencing yield, that may be largely determined by the grower.

Fall disking of stubble reduced average yields at the Moro branch experiment station. Spring disking before early spring plowing does not pay either.

Stubble not burned in the fall aids in holding the snow and getting moisture into the soil. Burning it is likely to deplete the soil of necessary vegetable matter and ultimately cause it to run together and become more subject to washing and gullyng.—O. A. C. Experiment station.

The total increase in yield of wheat by early spring plowing of summer fallow over nine years at the Moro experiment station was 5.67 bushels per acre—a quantity equal to 2 1/2 full crops on late plowed lands.—O. A. C. Experiment station.

All present commercial varieties of wheat for seed need treatment for stinking smut. For planting in dry soil the bluestone treatment is best. Seed treated with formaldehyde should be sown soon after treatment in moist soil for prompt germination.—O. A. C. Experiment station.

It pays to buy good lubricating oils. Valvoline and Havoline oils at Peoples Hardware Company.

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Let us show you this line. To see it is to want it.
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