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State Income Tax Is Important Issue

HOW WILL YOU VOTE?

The Gazette-Times Presents Arguments Pro and Con on Measure to Be Voted on November 6; You Should Study Them Carefully.

Will the people of Oregon vote for or against the State Income Tax at the special election November 6? The result of this election will have a significant influence on the future of the state. That all readers of the Gazette-Times may have a full knowledge of the arguments for and against the measure before going to the polls, we are reprinting in full the "Affirmative Argument" from the voters' pamphlet, which contains full text of the measure, and refutation of that argument by C. C. Chapman in the Oregon Voter. Every voter has been supplied with the aforementioned pamphlet and should study the bill closely for himself before making a decision. A hasty decision may cost the future prosperity of the state. Don't vote blindly on November 6!

The bill as it appears on the ballot reads:

Referred Bill—Referendum Ordered by Petition of the People

Referred by the OREGON JUST TAX LEAGUE, by R. W. Hagood, president, and E. O. Isler, secretary; and by the STATE INCOME TAX REFERENDUM LEAGUE, by Cyril G. Brownell, president, W. M. McConnell, vice president, and J. D. M. Crockwell, secretary—**INCOME TAX ACT**—Purpose: To provide for the levying, collecting and paying of an income tax on individuals, partnerships and resident and nonresident corporations residing, incorporated or doing business within and without the State of Oregon, such tax being based upon net income; providing the rules and regulations for computing and reporting such incomes and the tax thereon; and making certain exemptions.

300 Yes

301 No

Vote YES or NO

As it stands on the ballot the bill is somewhat indefinite. It should be understood that marking the X between the "300 Yes" is for the passage of the act, and between the "301 No" is against its passage.

Following are the statements of the affirmative argument and C. C. Chapman's refutation:

(On Official Ballot, Nos. 300 and 301)

ARGUMENT

(Affirmative)

(Submitted by Walter M. Pierce; C. E. Spence, master, Oregon State Grange; T. T. Bennett, representative, fifth representative district; John H. Carkin, representative, eighth representative district; and A. K. McMahan, representative, second representative district; favoring the **Income Tax Act.**)

Not more taxes, but a more just and more equitable method of distributing the present oppressive burden of taxes—that is the object of the state income tax law. An endeavor to make wealthy and those who have the ability to pay carry more of the burden of taxation rather than attempting to get the taxes by confiscating the property of the man who has not the ability to pay; an endeavor to make the wealthy man who lives in a rented apartment, who sends his money to other states for investment in bonds and securities, who does not have his name on the tax rolls of Oregon and still enjoys a handsome income and all the benefits of our public institutions, pay some taxes; an endeavor to relieve the home, the farm, and real property, representing less than 4 per cent of the tax paying ability of the state and bearing 80 per cent of the burden of local taxation, from carrying such a large and unfair portion of the too heavy burden—that is the object of the state income tax law.

"A state income tax: Why, Mr. Voter, you don't want any more taxes, we already have too many." That is the argument proposed against the income tax by the millionaires and the wealthy tax dodgers of Oregon, and how unfair it is. A state income tax will not raise more money, but will simply raise some of the money in a different manner.

Our Present Tax Laws Are Antiquated

Our present laws of real property taxation in Oregon are antiquated. They were passed in 1854, even before Oregon was admitted as a state, and there has been but little change to these time-worn laws of taxation since. In about a score of years, taxes raised in Oregon for state, county, school and municipal purposes, have increased from seven millions of dollars to forty-one millions of dollars, or about 600 per cent. Our population has hardly doubled in the same time, and yet we still pursue practically the same methods of taxation now as then, and as seventy-five years ago.

In 1922 a tax investigating committee was appointed for this state. They made a very careful survey and compiled much authentic information. From a careful examination of the federal income tax returns for 1920 they find the total income of Oregon for that year to be $207,798,857. Out of this total, wages and salaries alone amount to $126,241,124, or five-eighths of the total. If business profits, dividends and investment incomes are added to wages and salaries, we have a total of $181,122,010.11, or nearly nine-tenths of the whole income of Oregon citizens untouched by the property tax. Real estate, which bears at least 80 per cent of the taxes levied for state and local purposes, accounts for only $7,063,268 of the total income under the federal schedules. This amounts to 3.4 per cent of the total. If the returns of the federal income tax can be taken as a fair index of the tax-paying ability, less than 4 per cent of the taxpaying ability of the state (represented by real estate) bears 80 per cent of the burden of state and local expenditures,

(Continued on Page Two)

Official Balderdash

Facts vs. Statements Contained in Official Affirmative Income Tax Argument

(By C. C. Chapman in Oregon Voter of October 20, 1923.)

Reckless use of figures apparently without understanding of their meaning, characterizes the official argument for the state income tax measure. This argument has just been mailed to the 360,000 registered voters of Oregon. Among others it is signed by Governor Pierce and C. E. Spence. It is a safe surmise that none of the signers had the slightest conception of the real meaning of the figures set forth so glibly.

Let us take their statements, as made on one small printed page and compare them.

"Less than 4 per cent of the taxpaying ability of the state bears 80 per cent of the burden of local taxation." ($41,117,368 for 1920). "From a careful examination of the federal income tax returns for 1920 they find the total income of Oregon for that year to be $207,798,857."

What do these statements imply?

That $8,312,000 of income paid $32,900,000 of taxes!

Could anything be more preposterous? Yes. Some further statements made on the same page.

"Real estate, which bears at least 80 per cent of the taxes levied for state and local purposes, accounts for only $7,063,268 of the total income under the federal schedules."

Stripped of verbiage, this means that $7,063,268 of income pays $32,900,000 of taxes!

Again, from the same page we quote:

"Ninety per cent of the tax-paying ability makes no direct contibution to local revenues at all."

That means that the other 10 per cent, or $20,779,886, pays the entire $41,117,368 of local taxes levied on property in Oregon in 1920!

There we have it—

"8,312,000 of income pays $32,900,000 of taxes."

"$7,063,268 of income pays $32,900,000 of taxes."

"$20,800,000 of income pays $41,117,000 of taxes."

Could any figures be more absurd? Yet these are the figures which these reckless advocates sling about without the slightest comprehension.

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A parallel statement would be: "A Buick has six engines and one cylinder; the cylinder supplies the power for turning all six engines." The figures "six" and "one" would be correct as figures, but would be hitched onto the wrong words. Any child would notice there was something wrong. But in tax figures the absurdity is not so easy to notice.

The figures quoted in the Official Argument are correctly quoted as figures, but they are hitched onto a different meaning than was stated in the source from which they were quoted. Hence their absurdity when hitched to words which do not correctly identify the figures.

In their original form in the report which Messrs. Pierce, Spence et al were trying to quote, these figures mean something entirely different from what Messrs. Pierce, Spence et al thought they meant. Take the statement, for example, that "the total income of Oregon for 1920 was $207,798,857." What the original authority really set forth as to this figure was the following:

Personal income reported to federal government by taxpayers whose net income was $207,798,857 ..... $207,798,857

We have emphasized by **black face** type what these reckless boosters have omitted in the way of qualifying their $207,798,857 figure as the supposed "total income of Oregon." The "total income of Oregon" would include not only the personal income of those who reported personal income, but also the corporate income of those corporations reporting income, to say nothing of the income of persons and corporations who made no reports of income.

In all, income **reported** by persons and corporations aggregated in 1920, quoting the same authority misquoted by Messrs. Pierce, Spence, et al, amounted to (for Oregon):

Income of reporting persons, before general deductions	$207,798,857
Gross income of corporations reporting net income	472,286,247
Gross income of corporations reporting no net income	261,327,802
Total	$941,412,906

This figure, almost a billion dollars, does not represent the income of the state, for it does not include incomes **not reported** and does not include many transactions that were duplicated as between corporations and individuals. The actual net income of all the people of Oregon for 1920 we estimate as slightly in excess of $600,000,000. Either the $941,400,000 figure of the above total, or the $600,000,000 estimate, would be nearer the actual income of Oregon than the $207,798,000 figure misquoted by these proponents of the bill. So much for the assertion that the "total income of Oregon for 1920 was $207,798,857," and for all conclusions based upon that erroneous use of that figure.

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Now as to the statements that "less than 4 per cent of the taxpaying ability of the state bears 80 per cent of the burden of local taxation" and that "Real estate accounts for only $7,063,268 of the total income under the federal schedules."

The figure "$7,063,268" is the exact amount set forth in the authority misquoted as **"personal income reported from rents and royalties."** This item does not reflect the income from use of all the taxed real estate of Oregon by all the farms, industries and businesses of the state, but simply reflects that portion of "rentals and royalties" reported by "persons" (**not corporations**) who made returns to the federal government. It certainly does not reflect all the income from all taxed property in Oregon. Yet this figure, representing merely the income from "rents and royalties" **only**, as reported by **only** those persons (**not including corporations**) who made income tax returns to the federal government, is made to do duty as the "income from real estate which bears 80 per cent of the local tax burden." It was by misapplying the $7,063,368 figure, grossly misapplying it, that the notion was evolved that "Less than 4 per cent of the taxpaying ability of the state bears 80 per cent of the burden of local taxation."

Such palpable misquotation of language and misuse of figures, if by a private corporation to sell something, would exclude the pamphlet from the mails on the ground of fraud.

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Yet people accept those absurd figures and absurd conclusions as true. They really suffer under the delusion that the use of real estate is responsible for less than 4 pr cent of all the income of the people of the state, and that this "less than 4 per cent" actually carries 80 per cent of the local tax burden of $41,000,000. No wonder they desire to correct so flagrant a supposed injustice by voting an income tax to reach the 96 per cent of income that is supposed to come from use of undertaxed or untaxed property and not from use of overtaxed property yielding only 4 per cent of the state's income."

Nothing is more misleading than misquotaion of figures, or their reckless misuse in official pamphlets.

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What were the facts in 1920, the year cited?

SOURCES OF TAXES ON PROPERTY

Levied on	
Property within city limits	54%
Non-farming property outside of city limits	22%
Farming property	24%
SOURCES OF ALL TAXES (Federal and local, including Sales Taxes, Excess Profits Taxes and License Fees.)	
Levied on	
Property, income or business other than farming	87%
Farm property	13%
SOURCES OF INCOME	
Non-farming	78%
Farming	22%

All accurate figures, if their real meaning is set forth correctly, agree in supporting the conclusion that Agriculture bears no more than its proportion of the combined tax burden and that the main burden is borne by the income, property and business of the cities.

Income from the use of real estate is not separated in returns made by industries and businesses occupying their own real estate, and is not separable except as a concern might charge rent to itself, which would be a mere bookkeeping entry, arbitrary and without general statistical significance. It is impossible, therefore, from any data that exists or that it is possible to obtain, to estimate what proportion of income can be quoted as accruing from the use of real estate. Because the figure cannot be separated, it is impossible to find an accurate basis for saying that "4 per cent," "80 per cent" or any definite per cent of income represent the total income of Oregon from the use of real estate.

"Figures lie and liars figure" is an old axiom. Not for a moment do we wish to imply that the "lying figures" used by Messrs. Pierce and Spence were manufactured by "liars" or misapplied in a lying spirit. We impute no such motive to these gentlemen. But we do assert, without fear or possibility of successful contradiction, that neither Governor Pierce, Mr. Spence or anyone else subscribing his name to the use of these figures in the official argument, had the remotest idea of whether the figures in their argument were correct or incorrect or what they really meant.

Messrs. Pierce and Spence will fall back upon the authority they misquoted, the report of the Committee on Tax Investigation, and will obtain much comfort from arguments in that report in what to them may appear as the identical language they quoted. But close comparison will reveal that they failed to quote exactly, and in their misquotation lies the essence of their misrepresentation. The commission was careful about its language, and qualified its utterances. The fine points of the commission's qualifying language were lost on Messrs. Pierce, Spence, et al, with the result that their quotation of language and figures made both absurd when analysed together.

LOCAL NEWS ITEMS

Congressman N. J. Sinnott, of The Dalles, was a visitor in Heppner on Wednesday, looking up the interests of his constituents in this part of the district. Congressman Sinnott was at Pendleton on Tuesday, where he attended the meeting of the irrigationists in the interests of the Umatilla Rapids project, and made the leading speech on that occasion. The bill to provide for the preliminaries on this project was introduced by Mr. Sinnott, and he is a very active worker in congress in behalf of our reclamation projects.

On next Tuesday, election day, the Willing Workers of the Christian church will serve dinner to the public in the basement of the church. There will be plenty of good things to eat and your patronage on this occasion will be greatly appreciated by the ladies.

W. W. Gillies, a newspaper man, recently engaged in the business at Deer Park, Wash., was a visitor in Heppner on Wednesday. Mr. Gillies had just disposed of his publishing business at that point and is now looking up another location.

D. D. Randall of Medford, representing the American Sunday School Union, and C. M. Smith, local missionary, are visitors in Heppner today in the interests of their work.

The ladies of the Episcopal church will hold their bazaar the first Saturday in December, being the first day of the month. The place of holding bazaar will be announced later.

Mrs. S. E. Notson and daughter Margaret arrived home on Wednesday evening. They have been spending the past month visiting with relatives in Iowa and Missouri.

Lester Doolittle and Chas. Vaughn arrived home Sunday from their hunting trip in the Ukiah country. They brought in three deer as trophies of the hunt.

Len, Clint and Earl Gilliam got in from the mountains Wednesday, having spent much of the past two weeks hunting. They failed to get any game.

Mrs. W. E. Pruyn has returned home from the East where she spent the past two months visiting relatives in Chicago and Canada.

Born, at their home near this city, Oct. 31, to Mr. and Mrs. Frank Wilkinson, an 8-lb. daughter.

For Rent—Furnished rooms with steam heat and bath. For particulars phone 722. tf.

For Sale—Heating stove, practically new. Price $15. See Gay M. Anderson.

Office on Main street for rent; in Elevator building. See Harvie Young.

HOLD MISSIONARY MEETING.

The ladies of Bethel Chapel held their regular monthly missionary meeting Tuesday afternoon, Mrs. Chas. Cox, Mrs. A. M. Phelps and Mrs. Elbert Cox acting as hostesses to the many who enjoyed the usual hospitality of the "Chapel Family." This one, big, happy family has had many pleasant social affairs this fall, but Tuesday's event came near breaking the record. The Chapel rooms were effectively decorated with jack-o-lanterns, witches, black cats and yellow poppies and zenias. After an interesting program given by Mrs. Maurice Frye and Mrs. Wallace Smead on "Industrialism in Japan," the society transacted its business. Then followed an invitation to enter one of the class rooms—kept closed up to this point of the program—where three or four large tables had been made attractive with Hallowe'en decorations. The hostesses served cider and delicious individual pumpkin pies which were much enjoyed. The big room was then darkened, the jack-o-lanterns lighted and a ghost suddenly made its appearance to the surprise and joy of all, especially the children who were fortunate enough to be present.

The girls of the Chapel are anticipating a good time next Saturday, when they will hold their missionary meeting.

WANTS NEWS OF BROTHER.

Mrs. W. F. Mason of Chicago, Ill., was in Heppner Saturday in search of a lost brother, Graham Van Nessen. Mr. Van Nessen was in this county in August, 1921, working in the harvest fields. While at Ione one of his ribs was broken and he came to Heppner, according to Mrs. Mason. She desires very much to learn of his whereabouts, and would appreciate it very much if anyone having such information would notify her at 5339 Indiana Ave., Chicago, Ill. To aid anyone in remembering him Mrs. Mason left the following description: tall, dark-complexioned, and 24 years of age at the time he was here.

LOCAL MAN SUED.

Portland, Oregon.—F. M. Lovegren of Heppner and P. L. Schamel of Grass Valley were made defendants in suits brought in the Circuit Courts of Morrow and Sherman counties last week by the Oregon Co-operative Grain Growers, for alleged violation of their marketing contract with the association.

MAKES NICE CATCH.

LaVerne Van Marter brought in the prettiest catch of rainbow trout of the season, Monday afternoon. Twelve fine fat fish, averaging over 14 inches in length, filled his basket to overflowing. He made the catch up Willow creek. Van caught 25 the day before, and these didn't take up as much room in the basket as the 12 caught Monday.

LEXINGTON WANTS GYM FOR SCHOOL

Proposition Is Receiving Strong Support of Citizens of the Community

The one institution that the people of Lexington are proud of is their public school. Nothing is overlooked that will give this enterprise a boost, and right now the citizens of this community are getting behind the proposition of putting up a suitable building that will be equipped and used as a gymnasium. The need of this building has been long felt, as there is no place in the town suitable for the indoor athletics of the pupils of the school.

No complete plans have been worked out as yet, but the matter of raising funds to be applied in this manner has received attention of the community the past week, and a tidy amount already subscribed. Our scribe is informed that it is the intention of the school board to match whatever sum is raised by popular subscription, and the present indications are that the project will be an ultimate success and a building will be erected that will be a credit to the school and the community it represents.

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Louie Marquardt came near meeting with a very serious accident on Tuesday when coming to town with wheat. At a point on the market road just a short distance out of town, he met a motorcycle coming up the grade that was making the usual amount of racket and his team of eight horses took the notion to turn right about and follow the machine. This was disastrous, and before Louie could right things the two wagons, heavily loaded with wheat, rolled off the grade. Thinking that they were bound to turn over, Mr. Marquardt jumped and landed in the rocks, injuring one foot and ankle quite badly. The wagons remained right side up and no damage was done to them, while but a dozen or fifteen sacks of grain were thrown off. Being an expert in handling horses, Mr. Marquardt succeeded in saving his rigs from a complete smash up, but it is difficult to figure out how the big wagons got down over the steep incline where they went off the grade without rolling completely over.

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Farmers of this section are just as busy as they can be in getting their fall seeding done. Many have finished, and others are winding up rapidly. Neill White has completed his 500 acres, Otto Ruhl is just getting thru, the McMillans are putting on the finishing touches, and in this neighborhood grain is in the ground and many fields are coming up well, though warmer weather conditions would help a lot in getting the grain growing as it should before freezing weather sets in. Farther out north, S. E. Simonton has finished seeding 2300 acres and much of this is up and growing fine; Gunnar Linthe and Wm. Huebner and others in this vicinity are well along with the fall seeding and will soon be done. The prolific growth of weeds, a result of the early rains, has made seeding this fall a difficult problem on a great majority of the farms, but it is noted that a great many fields are in very excellent shape and there is much clean summerfallow.

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The commercial class of the high school is preparing to give a play in the auditorium at the school building on Saturday evening, Nov. 10. "The Hoodood Coon" is the title of the play and there is promise of plenty of good comedy. The cast is as follows:

Miser Moon, a hoodood coon ..... Clarence Carmichael
Tom Bissle, slick as a whistle ..... Lawrence Slocum
Gideon Blair, a millionaire ..... Paul Morey
Hiram Tutt, an awful nut ..... Marion Palmer
Patrick Keller, a ticket seller ..... Lawrence Beach
Samanth Slade, a poor old maid ..... Neva Shinn
Rosebud Reese, her chaming niece ..... Bertha Tucker
Paula Maleek, a bolshevik ..... Etoyle Pointer
Lulu Pearl, a ragtime girl ..... Lavelle Leathers

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The warehouses at the depot are now piled to the roofs with wheat and deliveries from the farms not all completed. So far the big warehouse of Scott & McMillan has handled about 130,000 sacks and by the time hauling is done, they will care for 30,000 more. The warehouse of Joseph Burgoyne will handle sufficient number of sacks to increase the total to near 240,000, making perhaps the greatest amount of wheat ever handled from this point. Shipments are going out slowly, as there has not been extensive selling, and just as fast as a carload or two leaves the warehouses the space is immediately filled by grain coming in from the fields.

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A slight accident occurred on the highway about a mile and a half up Willow creek Monday evening when the cars of Luther Huston of Heppner and Clark Davis of Lexington met in collision. Mr. Davis had a wheel smashed and front axle bent, and the car of Mr. Huston went into the ditch, smashing one front wheel but doing but slight damage otherwise. The glare of lights seems to have been the cause of the accident and as the cars were going slowly when they met. The occupants escaped uninjured.

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Dan Doherty is just completing a nice four-room bungalow on his ranch in Juniper canyon. The new house will be modern in all respects, with hot and cold water, bath, etc., and fine big porches, both at front and back that will be screened in. He expects to have it ready for his family before the real cold weather sets in.

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Mr. and Mrs. W. P. McMillan drove down to Portland on Tuesday, expecting to remain in the city for at least one day of the Stock show which opened on Saturday.

Auto Turns Over, Driver Badly Hurt

While driving along Rhea creek below the Rugg ranch Wednesday morning, Clyde Wright's car struck a rock in the road and was caused to swerve from the grade and turned over several times in the soft dirt along the road. Ed Rugg was riding in the car with Mr. Wright, and jumped, receiving only slight injuries but Clyde did not fare so well. While he received no broken bones, it is feared that he has suffered severe internal injuries as he appears to have been hurt by the back of the seat striking him in the abdomen as the car went over. He was taken to the home of his sister, Mrs. Ed Rugg and Dr. Chick called out to his assistance.

The car was quite completely wrecked and had to be loaded on a truck and brought to town for repairs. It will take a day or so to ascertain just how seriously Mr. Wright may be injured. He was reported to be suffering much pain, but it is hoped that no complications will arise and that he may be out again in a few days, none the worse for his experience.

CELEBRATE THEIR GOLDEN WEDDING

Family Reunion Held at Home of Mr. and Mrs. Henry C. Gay, Pioneer Morrow Residents.

The marriage of Henry C. Gay and Miss Florence E. Bennett was solemnized on October 30, 1873, and on October 30, 1923, their golden wedding was celebrated at their home near Hermiston by a family reunion, no attempt being made to have an elaborate affair. The six children of Mr. and Mrs. Gay were all present and the occasion was made one of great pleasure to them.

Mr. and Mrs. Gay landed at Heppner in June, 1873, coming to this state from California. They bought a home on Rhea creek, where they lived until about two years ago, at which time they moved to their present home on the Umatilla river near Hermiston. During their long years of residence in this county they engaged in stock-raising and farming, and the Gay home was one of the best and most attractive places on Rhea creek, and it was with a great deal of regret on the part of their neighbors when the Gay family took their departure. Yet, they are not so far away but what we consider them a part of our community still, and Heppner and Morrow county is "home" to them.

Mr. Gay was quite active in affairs here in the years gone by. He took part in political and social affairs and was elected representative in the legislature in 1886, being the first representative of the county after it became a political unit of the state. He was elected as a republican and for many years took an active part in the deliberations of that party, but later became a member of the prohibition party, on which ticket he at one time ran for the office of sheriff.

The children of Mr. and Mrs. Gay are: A. B. Gay, L. E. Gay and W. H. Gay of Hermiston, A. M. Gay of Butte Falls, Ore., H. L. Gay of Lexington and Mrs. W. A. French of Heppner. The two little daughters of Mr. and Mrs. French were also present, but Pearl and Mace Gay, children of Leo Gay, who reside at Bartlett, Ore., were unable to be present.

McCabe Buys Olden Farm on Rhea Creek

A real estate deal was consummated in Heppner Monday in which A. A. McCabe, of Eight Mile, purchased the John Olden farm on Rhea creek. Amount of the consideration was not learned. Mr. McCabe will retain his wheat land in Fairview and will run both places with the help of his boys. Mr. Olden does not know just where his family will locate, but they will move to a lower climate in the hope of benefitting the health of Mrs. Olden.

CHURCH OF CHRIST.

Lord's Day, Nov. 4, 1923.

The most profitless thing in all the world to manufacture is excuses, they are of no intrinsic or commercial value whatsoever, and serve only as an opiate for an uncomfortable conscience. Throw away such a worthless thing and be with us at the place of worship on next Lord's Day. Bible school at 9:45, communion and preaching at 11. The subject of the morning sermon will be "The Prophet of Nazareth." The Christian Endeavor, one of the best in the state, will meet at 6:30, leader Velma Hall, and the evening preaching service will be at 7:30. There's help for you in each of these gatherings, and you are cordially invited to be with us. LIVINGSTONE.

WARD PLAYS FOOTBALL AT O.A.C.

Oregon Agricultural College, Corvallis, Oct. 30—(Special.)—Dallas Ward of Lexington is one of the men showing up well in the "rook" football squad. Ward is playing right half. The freshmen have had hard luck this year in getting games, having had five games canceled so far this term. They have been training hard and will probably get a chance to make a good showing in the Oregon "frosh"-Aggie "rook" game next Friday morning, one of the athletic events of homecoming week-end.

LEX BOYS IN FRATERNITIES.

Oregon Agricultural College, Corvallis, Oct. 30.—Three students from Lexington have been pledged to fraternities this term. A. L. "Mac" McMillan has been pledged to Psi Chi, Dallas Ward to Phi Delta Theta, and Herman Hill to Alpha Tau Omega.

SHEEPMAN AT HOT LAKE.

Hot Lake, Ore., Oct. 30.—W. W. Dickey, sheep rancher of Monument, reached the Hot Lake Sanitarium the last of the week. Mr. Dickey came here for consultation and will remain for several days' treatments.

SENIORS HAVE SPOOK PARTY

Freshmen Win in Pennant Scrap; Succeed in Keeping Flag on Pole; Other H. S. Items

The senior class was entertained at Woodson's home Tuesday night, Elaine Sigsbee and Bernice Woodson acting as hostesses.

A very painful time was had in getting them to the chamber of torture over the Spooky Way. The shrieks that arose would do credit to a bunch of freshmen.

Ghost stories was one form of entertainment, a prize being given for the most gruesome and hair-raising tale. Doris Flynn was adjudged prize winner and received a handsome man.

Other typical Hallowe'en sports were indulged in and then the refreshments consisting of cider, doughnuts and fate cakes were served.

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The freshmen are feeling very important and brilliant these days, due to the fact that they were declared winners in the pennant scrap. No fighting and rough stuff this year; it was all a battle of wits. The freshmen put their pennant up in the pole and kept it up for over twenty-four hours without the other classes molesting it at all. Consequently they now have the right to get their good pennant and hang it in the assembly hall.

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The high school was entertained by a short musical program last Thursday. The boys' chorus sang several selections and the H. S. orchestra played some numbers. This was the first appearance of the orchestra and it made a very favorable impression. Stanley Peterson has done all the instructing and it is with regret that we lose him from the school. Mr. Hedrick and Carl Cason expressed appreciation of all his help on behalf of the school and student body, to which Mr. Peterson responded in a very pleasant manner. The orchestra will keep up its work, although feeling a great loss in Stanley's "fiddle."

Heppner Victorious Over Ione, 27 to 6

Local Boys Outclass Opponents in Weight and Speed But Display Poor Football

Heppner High school revived the old "lick Ione" spirit last Saturday when they took the Egg City lads to a 27 to 6 cleaning on Gentry field. The way things started out it looked like Ione had the edge on our lads, for on receiving Heppner's kick-off they marched right down the field for a touchdown. From then on things reversed and Heppner showed superiority, although both teams played a very loose game and penalties were many.

Heppner came back in the first quarter after Ione failed to make yardage from the second kick-off and scored a touchdown. In the formation for goal kick Ione was off-side thereby forfeiting one point to Heppner. Score at end of first quarter 7 to 6.

The second quarter was scoreless, each team possessing the ball a good part of the time. In the second half, however, Ione was unable to stop the end runs of Con Adkins and Paul Aiken, each of these Heppner boys making over thirty yard runs for touchdowns, with Aiken performing the stunt twice. Heppner's last touchdown came just as the final whistle blew.

It is conceded the only thing that won Saturday's game for Heppner was her weight and speed for Ione displayed a much better brand of football. Mr. Griggs, Boardman's coach, refereed the game, Walter Linn was umpire, and Ed Chidsey handled the head linesman's staff. A fair-sized crowd turned out to the fray and much pep was shown by the rooter's section.

Heppner is going strong so far, but it is rumored that unless she gets a little more "stuff on the ball" she will meet up with disaster when the big clash with Lexington takes place November 10, at the Wheat City. Lexington places first in the list of contestants so far, not having been scored on, and promises to be a formidable foe for the Heppner warriors. The Heppner lads have their backs bowed, however, and are going to show some fight. Everyone who goes to Lexington on this date is promised his money's worth.

The schedule of games for Heppner this year is nearly completed, with but two games after the Lexington game. Fossil plays here November 18, and Heppner plays at Condon November 25.

MONTHLY SOCIAL TONIGHT.

The monthly social of the members and friends of the Christian church will be held in the church parlors this evening. An interesting program has been prepared, and a large attendance is anticipated. A basket supper will be served at 6 o'clock, prayer meeting and Bible study will be held at 7 o'clock, and from 8 to 9:30 will be given over to social enjoyment. These occasions will occur on the first Thursday evening of each month during the winter.

RED CROSS ELECTION.

The annual election of officers of the Morrow County Chapter of the Red Cross will be held at the office of the county nurse in this city on Tuesday evening next. The time has also arrived for the annual roll call, and this will be taken up also at this meeting. Mrs. Emmet Cochran, retiring chairman is absent from the city but others are interested in the Red Cross work and will be present to participate in the election, and the public of Heppner is invited to be there to take part in the deliberations. Mrs. Johnson, county nurse, closed her work here with the end of October, and the question of a successor to her will also come up. These things are important and there should be a big attendance at the meeting.

SPECIAL INSTITUTE HELD FOR TEACHERS

Meeting In Conjunction With Oregon State Association.

ADOPT RESOLUTIONS

Gathering Favors Intelligence Tests and Commends County Superintendent on Good Work Done.

The local teachers institute held here October 26, was well attended by teachers from all parts of Morrow county. This was a joint meeting of the institute and the Oregon State Teachers association. Morrow county has 100 per cent membership in O. S. T. A. for the second successive year.

Mr. Tucker, of Lexington, was elected president of the association for the coming year. Most of the day was spent in discussing the intelligence and educational tests which are to be given throughout the schools of Morrow county. Mr. Hedrick conducted a number of tests with the teachers and Mrs. Dix gave a demonstration with the second grade pupils, so that the teachers might know how to use the tests to the best advantage. Some time was taken to discuss text books. Most of the teachers favor the books now used.

The meeting adjourned at 3:30 after adopting the following resolutions:

Resolutions.

We the teachers of Morrow county in Special Institute assembled at Heppner, Oct. 26, 1923, do hereby resolve:

First—That the present meeting of the teachers of Morrow County called by our superintendent was well-timed and judicious.

Second—That we thoroughly concur in the plan as outlined by our County Superintendent for additional local institutes.

Third—That we heartily endorse the use of intelligence tests in the schools of Morrow county and recommend the teachers of the county give them a thorough and complete trial.

Fourth—Whereas the O. S. T. A. has proved of estimable value both to the schools and to the teachers of this state, therefore we earnestly urge 100% support by all the teachers of Morrow County.

Be it further resolved that we extend a vote of thanks to the County Superintendent for her untiring efforts on behalf of the teachers and schools of this county; to the school boards of the county for allowing the attendance of teachers and especially to the school board of Heppner for the use of the school building; to the teachers of the Heppner schools for their courtesy to visiting teachers; to the instructors for the able manner in which they have presented the subjects of this institute, and to Mrs. Missildine and to Mrs. Turner for their assistance with the music.

In conclusion, be it resolved that a copy of these resolutions be sent for publication to all the local papers of the county.

J. J. STURGILL,
E. A. BROWN,
I. A. MATHER,
Committee.

Days at Pacific International Live Stock Show

The Pacific International Live Stock Exposition has finished its program of days. It is as follows:

Saturday, Nov. 3—Children's Day, and all school children are admitted free of charge on that day.

Sunday, Nov. 4—Chiaffarelli's band of 40 pieces will give two classical sacred concerts and the exhibits will be in place and can be viewed.

Monday, Nov. 5—This has been named Fraternal Society and Civic Club Day, and all the activities of the exposition start. Horse shows in the evening and during the remainder of the week.

Tuesday, Nov.6—Governor's Day. Four or five governor's are expected. That is also Editor's Day.

Wednesday, Nov. 7—Farm Bureau and Gange Day. The former organization holds a convention in this city this day and the following.

Thursday, Nov. 8—Washington Day. Excursions are expected from Puget Sound and other parts of the Evergreen State.

Friday, Nov. 9—Oregon Day. Similar excursions are looked for from various points in the Willamette valley.

Saturday, Nov. 10—Potland Day.

YOUNG PEOPLE HAVE SOCIAL.

One of the largest as well as one of the best socials yet held by the young people of the Christian church was held in the church parlors on Hallow evening. The social was given by the pastor's bible class of young people and about sixty-five of the high school age were present.

The program was in keeping with the occasion, ghosts, hobgublins, etc., were in evidence everywhere; one of the features of the evening was the tomb of King Tutankhamen; the ghastly features of the old king lay in state, in a casket in a dark corner of the building as the remains were solemnly viewed he frequently turned in the casket.

Games filled the evening and delicious refreshments were served at the close of the program.

Dan Stalter came down from the Greenhaorn mountaines the last of the week, expecting to lay off on mining for the winter months. Much progress was made this summer at the properties of the Heppner Mining Co., Mr. Stalter reports, and much rich ore uncovered.

H. E. Crawford and W. A. Wirts of the Tum-A-Lum Lumber Co. of Walla Walla, were in Heppner on business on Wednesday.