

THE GAZETTE-TIMES

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MORROW COUNTY OFFICIAL PAPER

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OFFICIAL ARGUMENT

(Continued from First Page)

while 90 per cent of the tax-paying ability makes no direct contribution to local revenues at all. (These figures are taken from the above referred to report of the committee on tax investigation of 1923. (See page 77.)

Just think of it, 4 per cent of the tax-paying ability of the state, represented by real estate, bearing 80 per cent of the burden of state and local expenditures while 90 per cent of the tax-paying ability makes no direct contribution to local revenues at all!

Some Other Form of Taxation Must Relieve Real Property. Present conditions must therefore, convince us that our laws of taxation are unfair, and we must, therefore, seek for some other form of taxation.

Encourage Investment in Oregon's Natural Resources by Lowering the Millage Rate. Today it is not popular to own property in Oregon. We are tiring of witnessing money going outside of Oregon for bonds and investment.

The Present Law. The Oregon State Income Tax Law under consideration, in brief, adopts, as nearly as possible, the United States government's definition of net income.

LEGAL NOTICES. SUMMONS. IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR MORROW COUNTY.

Other States Have Such a Law. Abraham Lincoln was one of the first to favor an income tax in the United States. During Cleveland's administration an income tax law was passed and later declared unconstitutional.

But high taxes in any state have a tendency to keep capital away. Oregon must raise for state, county, school and municipal purposes about forty-one million dollars in 1923. This is going to make the millage rate still very high and that will drive capital out of Oregon.

The lands covered by said mortgage and which will be sold under such foreclosure are as follows: Beginning at a point 89 degrees, 44 minutes East, seven hundred thirteen and seven-tenths feet from the Southwest corner of the Northwest quarter of the Northwest quarter of Section 30, T. 5 N., R. 27 E. W. M., which is a cement monument six inches in diameter, 18 inches in the ground, marked with a copper tack on top.

Respectfully submitted, WALTER M. PIERCE, Salem, Ore. C. E. SPENCE, Master, Oregon State Grange, Oregon City, Oregon.

WANTED—A good, steady, gentlemanly salesman to handle a Ward's wagon in Morrow county. No experience needed. For full particulars write promptly to D. Ward's Medical Company, Winona, Minnesota. Established 1856.

BEEES FOR SALE—I have for sale 29 extra good vigorous colonies of bees in up-to-date hives. No old colonies. Will sell for \$6.50 per hive if party buys all. D. H. GRABILL, Ione, Ore.

above entitled suit, dated on the 23rd day of February, 1918, the date of the mortgage herein foreclosed or since that date, had in and to the above described real property or any part thereof, to satisfy said execution, judgment order and decree and accruing costs.

IN THE NAME OF THE STATE OF OREGON: You and each of you are hereby required to appear and answer the complaint of the plaintiff herein filed against you in the above entitled court and cause within six weeks from the date of the first publication of this summons, and if you fail to so appear and answer said complaint, for want thereof, plaintiff will apply to the court for the relief prayed for in his complaint, which is as follows:

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR MORROW COUNTY. The First National Bank of Heppner, Plaintiff, vs. W. E. WIGLEWORTH, Okey Wigleworth, his wife, E. C. Lloyd, Michael Doyle, The Farmers and Stockgrowers National Bank, a corporation, and Alexanders, a corporation, Defendants.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR MORROW COUNTY. NOTICE OF SHERIFF'S SALE. Northwestern Trust Company, a corporation, Plaintiff, vs. C. R. Gunzel and Alice M. Gunzel, husband and wife, George Ernest Whitcomb and Hazel Whitcomb, husband and wife, sole heirs of George B. Whitcomb, deceased, and G. C. Read, Defendants.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR MORROW COUNTY. The West one-half and the Southeast Quarter of Section 16, Township 1 North of Range 23 East of Willamette Meridian, and the Northeast Quarter of the Northeast Quarter of Section 21, Township 1 North of Range 23 East of Willamette Meridian, and beginning at a point 83 chains South of the Quarter Corner between Sections 9 and 16 in Township 1 North of Range 23 East of Willamette Meridian, running thence South 31.09 chains, more or less, to the center of said Section 16; thence East 10 chains; thence North 31.09 chains; and West to the point of beginning, save and except a tract of land described as follows:

County, Oregon, made and entered on the 19th day of October, 1923, and the date of first publication thereof is October 11, 1923. WOODSON & SWEET, Attorneys for Plaintiff, Residence Heppner, Ore.

NOTICE TO CREDITORS. Notice is hereby given that the undersigned have been duly appointed by the County Court of the State of Oregon for Morrow County, administrators of the estate of Paul Hiesler, deceased, and all persons having claims against the estate of said deceased are hereby required to present the same with vouchers as required by law, to the said administrators, or either of them, at Heppner, Oregon, within six months from the date of this notice.

ELKHORN RESTAURANT. Come in and look over our new location in the Odd Fellows Building, where you will find one of the best equipped dining rooms in Eastern Oregon.

GOOD MEALS AND SERVICE AT POPULAR RATES. ED. CHINN, Prop.

NOTICE FOR PUBLICATION. Department of the Interior U. S. Land Office at LaGrande, Oregon, September 15, 1923. NOTICE is hereby given that Iva Hiatt, of Lena, Oregon, who, on March 8, 1920, made Additional Homestead Entry (Act 12-29-16), No. 620725, for NE1/4SW1/4, Section 33, Township 2 South, Range 29 East, Willamette Meridian, has filed notice of intention to make three-year proof, to establish claim to the land above described, before United States Commissioner, at Heppner, Oregon, on the 8th day of November, 1923.

NOTICE OF FINAL ACCOUNT. Notice is hereby given, that W. B. Potter, Administrator of the estate of Ann Minor, deceased, has filed with the County Court of Morrow County, Oregon, his Final Account as administrator of said estate and that the court has fixed Monday, the 5th day of November, 1923, at 10 o'clock A. M. as the time, and the County Court Room in the Court House at Heppner, Oregon, as the place for hearing said account and any objection thereto.

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

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

HEPPNER SANITARIUM. DR. J. PERRY CONDER, Physician-in-Charge. Treatment of all diseases. Isolated wards for contagious diseases.

WATERS & ANDERSON. FIRE INSURANCE. Heppner, Oregon.

MATERNITY HOME. MRS. G. C. AIKEN, HEPPNER. I am prepared to take a limited number of maternity cases at my home. Patients privileged to choose their own physician. Best of care and attention assured. PHONE 235.

JOS. J. NYS, ATTORNEY-AT-LAW. Upstairs in Humphreys Building Heppner, Oregon.

E. J. STARKEY, ELECTRICIAN. HOUSE WIRING A SPECIALTY. Heppner, Oregon. Phone 872.

L. VAN MARGER, FIRE, AUTO AND LIFE INSURANCE. Old Line Companies. REAL ESTATE. Heppner, Ore.

Holeproof Hosiery. There is no hosiery better than HOLE-PROOF to withstand the hard wear given by the children at school. You will find a complete stock of this popular brand here.

Sam Hughes Co. Phone Main 962. Quality Printing at a Fair Price—The Gazette-Times

Ford THE UNIVERSAL CAR. New Roadster. Business men—with whom the runabout has always been very popular—are well pleased with the changes embodied in this model. Always rugged, the car has been made decidedly trimmer and more comfortable. This result is obtained by raising the radiator and enlarging the cowl, making a decided improvement in looks and providing more room.

A Man's Store For Men. Styleplus Clothes. The Season's Greatest Suit Values! We're not quick on the trigger when it comes to broad claims—but no man can review the superb styles newly received from the makers of Styleplus Clothes without enthusing over the smartness of their lines, the attractiveness of their patterns, the sturdiness of their all-wool fabrics—and the extreme moderation of their prices.

DAVID A. WILSON. Everything in Men's Furnishings. \$25 to \$40. There are no two ways about a thing of this sort—these Styleplus Clothes are unqualifiedly the BIG clothing values of the day. You'll save money by buying them and get maximum satisfaction out of wearing them. However extreme or reserved your taste, YOUR suit is here. Come and get it!

Phelps Grocery Company. PHONE 53. This price will last only a few days. Better lay in your supply early.