# LIVESTOCK TAX LAW UNCONSTITUTIONAL

Judge McCulloch Rules Against the Taxing of Transient Stock.

Pendleton East Oregonian.

"The Transient Livestock Law," passed by the 1925 Oregon state legis-lature was found unconstitutional by Circuit Judge C. H. McCulloch whose decision in deciding for the plaintiffs in three suits brought against Wal-lowa county and the Wallowa county assessor was received here yesterday from Enterprise where the cases

were tried.
Thousands of dollars annually will be saved through the abolishment of this law, local woolgrowers declared, and the action of Judge McCulloch in finding it unconstitutional will be greeted with elation by sheepmen throughout the state.

Decision Is Reached.

The three suits against Wallowa county and the Wallowa county asressor, Bryson vs. Wallowa county, Falconer vs. Horner, Wallowa coun-ty assessor and others and the Northwest Livestock company vs. Horner and others, ended Tuesday of this week but decision was not reached week but decision was not reached until several days later and a copy of this decision reached Fee and Fee, attorneys of Pendleton and Herbert C. Bryson of Walla Walla, lawyers for the plaintiffs, late yesterday.

An explanation of the facts in the case and of the decision which the district attorney of Wallowa county deciared would not be appealed to the state supreme court, was given today

state supreme court, was given today by Mac Hoke of this city who is closely affiliated with the Falconer interests, one of the three defendants in the case and formerly secretary of the Oregon Woolgrowers association. Would Prevent Collections.

"These three cases were brought in Wallowa county to prevent the col-lection of a tax levied by that county upon sheep which grazed there only during the summer months but whose permanent home was in Umawhose permanent home was in Umatilla county. This levy was made pursuant to "The Transient Livestock Law" which was passed by our legislature in 1925. This statute provided that where the sheep were grazed in any county except their home county to that only a sixty nor cent of the place to hold a special election to ty, that only a sixty per cent of the normal tax of that county should be placed upon them and that forty per cent should be collected by any county in which the sheep might

"The law contained gross and obvious defects for aside from the book-keeping required on the part of the sheep interests, it levied a tax on an arbitrary basis of forty per cent for the grazing county even though the sheep had not ranged in that county for more than a day, and had been fed for all the rest of the 12 months

in the home county. Various assessors contended they had a right to levy at an arbitrary valuation on the sheep, notwithstanding that this value might be grossly in excess of that at which the sheep were assessed at in the home county. To take a specific instance, some of the sheep levied upon were assessed at a \$6 valuation by the Umatilla county assessor on March the first, when they were carrying both lambs and wool, whereas these same sheep were assessed in Wallowa county on a basis of \$9 per head in August at a time when they had neither the lambs nor the wool.

et and paid:

State, Various 
F. Nixon, No. 18

Gilliam & Bisbee, General

Riham & Sty. Co., General

S. Shaw, General

Union Oil Co., General

J. W. Kirschner, General

J. W. Kirschner, General

J. W. Kirschner, General

T. J. Millspaugh, No. 7

Carl Leathers, No. 2

C. F. Peldman, No. 23

Arlington Bank, No. 2

Bank of Ione, Various

First National Bank, Various in the home county. Various asses- ed and paid:

1924 Tax Rate Used.

"In assessing the sheep under the statute the assessor of Wallowa county used the tax rate of 1924 for what county, which was 6.76 mills, whereas tice as the livestock men were there-by paying more tax to the state than the owners of any other type of per-sonal property. There was in the law no procedure for equalizing this in-equality.

Independent Garage, Market Union Oil Co., Market Gilliam & Bisbee, Market F. Shively, Market Farmers Elevator Co., Martice as the livestock men were there-

equality.

"The situation was even worse for Bristow & Johnson, Market "The situation was even worse for Washington sheep owners because they were required to pay 140 per cent taxation upon their sheep since no deduction was there permitted by home county in the different states. "Owners of livestock throughout Oregon and Washington are rejoicing to know that this statute has been declared unconstitutional. The Uregon Wool Growers association is

gon Wool Growers association is about to make a determined effort in behalf of its members to recover for them the excessive levy collected by some of the counties from the owners prior to the time that the law was de-clared void in the circuit court of

Court met in regular session at the Court House in Heppner, Morrow

place to hold a special election to vote on a special road tax of 10 mills for road purposes in Road District No. 14.

Court passed Market road resolu-tions for the Clark's Canyon and Clark's Canyon Spur Market Roads. Court granted a widow's pension to Julia C. McEntire of \$32.50 per

Courter, Poor

100.25

9.00 22.35

10.00 22.68

24.51 10.00

200.00 217.90

G. A. Beakman, County Ct. L. P. Davidson, County Ct. Pac. Tel. & Tel. Co., Cur. Ex. Geo. McDuffee, Various W. F. Hoskins, Sheriff 4.50
7.50
7.50
7.50
1.50
Rebuilt Typewriter Co., Clerk
47.50
60.00
1.85
Glass & Prudhomme, Clerk
Gazette Times, Various
17.52
17.52
18.50
75.13
38.40
J. G. Cowins, Court House
S. Hughes Co., Court House
Humphreys Drug Co., Court

First National Bank, Various Humphreys Drug Co., Court House Mrs. J. H. Gentry, Poor Farmers & Stockgrowers Ns. tional Bank, Various ...... Thomson Bros., Poor S. E. Notson, Dist. Atty. First National Bank, Market F. Sheperd Co., Dist. Atty.
Bushong & Co., Sheriff
A. E. Perry, Watermaster
E. C. Alford, Juvenile Farmers & Stockgrowers Na-A. B. Cochran, Rebate
J. K. Gill Co., Library
H. M. Walker, Institute

HOWARD-RHODES. 43.25

Miss Lola Francis Rhodes of Mc-Minnville and James Arthur Howard of Hood River were united in marriage at a pretty home wedding at the home of the bride's parents, Mr. and Mrs. B. F. Rhodes, August 29, 1926. Miss Veda Rhodes, sister of the bride, played the wedding march and Rev. Henry, paster of the First Baptist church of McMinnville, read the service. Following the ceremony which took place at two o'clock p. m., a re-

ception was held and refreshments 19.00 served. The bride was charming in a 40.90 gown of white georgette, and carried 34.45 flowers. She was attended by Miss 51.93 Frieda Frietag. Mrs. Howard is a 31.73 graduate of McMinnville College of

11500 the class of '26 and a member of 14.75
Lambda Lambda Sigma sorority.

S.09
The bridegroom is the son of Mr.
32.69
and Mrs. I. L Howard of Hood River, 67.90
1.50
and finishes his college course at Mc.
35.00 Minnville in 1927. He is a member of Phi Epsilon fraternity.

#### NEW HONEY

In comb or extracted \$2.00 Gallon

6 gallon lots or more \$1.88 Per Gallon

from clovers. **Quality Guaranteed** THE BUSY BEE

Produced exclusively

APIARY Banks, Oregon

Stowe of Portland acted as best man. After a short wedding trip to Hood River, Lost Lake and Portland they per bushel if taken at once. At Heppwill be at home in McMinnville.

Seed Wheat For Sale-A limited amount of Soft Federation, \$1.30 ner Farmers Elevator Co.

## WE SERVE FIRST CLASS MEALS

If you have tasted good cooking, then try ours, and don't forget to buy

### HEPPNER HOME-ADE BREAD

at 9 cents a pound loaf, or 3 for 25c. Better than ever. If your grocer don't stock it, buy it at the

**American Bakery** and Cafe

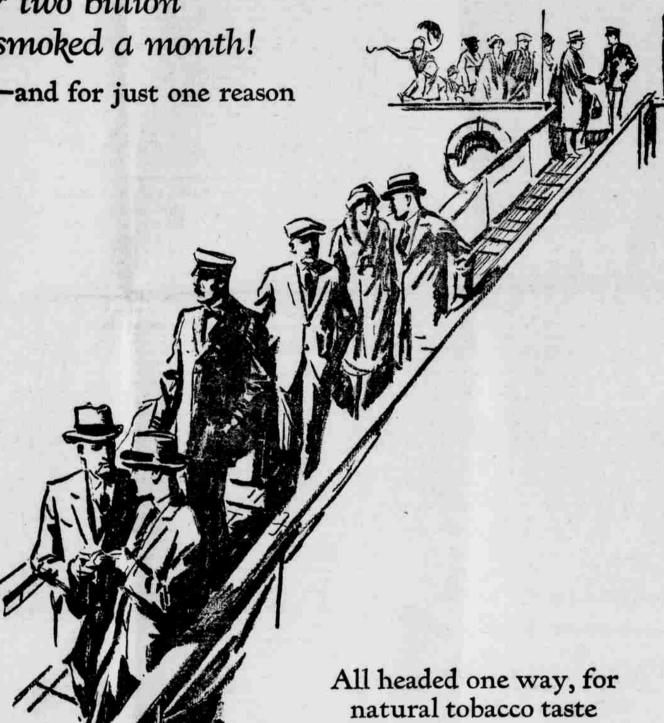
# **COUNTY COURT HAS** REGULAR MEETING

County, Oregon, on September 1st, 1926, the same being the regular time for holding a term of the County Court, when all officers were present, and the following proceedings were had towit:

month.

An order was made in regard to a

Over two billion smoked a month! -and for just one reason

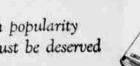


NO doubt about it. Over two billion Chesterfields are smoked every month, and even today, after four years of recordbreaking gains, Chesterfield is still America's fastest-growing cigarette.

To men who know tobacco, that means just one thing. American smokers have found what they wanted-natural tobacco taste and character. They've found it in Chesterfields only-and the shift to Chesterfield is on!

Chesterfield

Such popularity must be deserved





Beautiful colors of tan, coral, purple, rose, orange, blue and red.

\$1.50 to \$3.50 per Yard.

PLAIDS AND STRIPES in Woolen goods.

THE LATEST THING

Black and white sport satin; colors also.

Serviceable Underthings from our famous MUNSINGWEAR.

October Delineator will be on sale Sept. 15 instead of Sept. 5.

Headquarters for



Reserve Sept. 23-4-5 for the Heppner Rodeo MALCOLM D. CLARK

LIGGETT & MYERS TOBACCO CO.