

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 legislature was found unconstitutional by Circuit Judge C. H. McCulloch whose decision in deciding for the plaintiffs in three suits brought against Wallowa 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 sheeplemen throughout the state.

Decision is Reached.

The three suits against Wallowa county and the Wallowa county assessor, Bryson vs. Wallowa county, Falconer vs. Horner, Wallowa county assessor and others and the Northwest Livestock company vs. Horner and others, ended Tuesday of this 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 declared would not be appealed to the 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 collection of a tax levied by that county upon sheep which grazed there only during the summer months but whose 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, 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 graze.

"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 \$9 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.

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 the tax rate in the home county for the year 1925 at which the sixty per cent was levied, was only 5.69 mills. This of course was a flagrant injustice as the livestock men were there by paying more tax to the state than the owners of any other type of personal property. There was in the law no procedure for equalizing this inequality.

"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 Oregon 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 declared void in the circuit court of Wallowa county."

COUNTY COURT HAS REGULAR MEETING

Court met in regular session at the Court House in Heppner, Morrow 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, to-wit:

Upon petition the Court set Nov. 1, 1926, as the time and the Henry Peterson house in Gooseberry as the 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 resolutions 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 month.

An order was made in regard to a private road way to the lands of Fauline Quaid, and viewer was appointed.

The following claims were approved and paid:

State, Various	18.96	Belle Courter, Poor	20.00
F. Nixon, No. 18	45.77	G. A. Beakman, County Ct.	19.00
Gilliam & Bisbee, General	30.32	L. P. Davidson, County Ct.	40.90
Kilham Sty. Co., General	4.83	Pac. Tel. & Tel. Co., Cur. Ex.	34.45
W. L. McCaleb, General	4.50	Geo. McDuffee, Various	51.93
S. Shaw, General	7.50	W. F. Hoskins, Sheriff	31.73
O. C. Wageman, General	1.50	Paul McDuffee, Sheriff	115.00
Union Oil Co., General	47.50	Rebuilt Typewriter Co., Clerk	14.75
J. W. Kirschner, General	60.00	Norman Supply Co., Clerk	8.93
M. F. Wadsworth, No. 1	1.85	Glass & Prudhomme, Clerk	83.59
T. J. Millspaugh, No. 7	14.95	Gazette Times, Various	67.90
Carl Leathers, No. 2	17.52	C. D. Roberts, Treasurer	1.50
C. F. Feldman, No. 23	35.50	L. S. May, Circuit Court	35.00
Arlington Bank, No. 2	75.15	C. O. Ayers, Court Houses	30.00
Bank of Lone, Various	38.40	Gilliam & Bisbee, Court Hse	27.89
First National Bank, Various	435.15	J. G. Cowins, Court House	6.75
Farmers & Stockgrowers National Bank, Various	21.93	S. Hughes Co., Court House	19.35
State, Market	39.07	Humphreys Drug Co., Court House	4.35
Bank of Lone, Market	4,173.25	Mrs. J. H. Gentry, Poor	100.25
First National Bank, Market	86.23	Thomson Bros., Poor	9.00
Farmers & Stockgrowers National Bank, Market	444.73	S. E. Notson, Dist. Atty.	22.35
Bert Mason, Market	4.40	F. Sheperd Co., Dist. Atty.	10.00
Tum-A-Lum, Market	143.35	Bushong & Co., Sheriff	22.65
City of Lone, Market	.90	A. E. Perry, Watermaster	24.51
Independent Garage, Market	35.60	E. C. Alford, Juvenile	10.00
Union Oil Co., Market	307.01	A. B. Cochran, Rebate	8.87
F. Shively, Market	43.25	J. K. Gill Co., Library	200.00
Farmers Elevator Co., Market	9.75	H. M. Walker, Institute	217.90
Bristow & Johnson, Market	1.40		
C. B. Orsi, Sealer	13.95		
A. J. Chaffee, Overseer	100.00		
A. H. Johnston, Health	10.00		
Lydia Ritchie, Pension	10.00		
Rebecca Knight, Pension	25.00		
Iida Fletcher, Poor	15.00		
Henry Cramer, Poor	25.00		
Harry Archer, Poor	12.00		
Mabel Howell, Poor	20.00		

HOWARD-RHODES.

Miss Lola Francis Rhodes of McMinville 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. P. Rhodes, August 29, 1926.

Lydia Veda Rhodes, sister of the bride, played the wedding march and Rev. Henry pastor of the First Baptist church of McMinville, read the service. Following the ceremony which took place at two o'clock p. m., a reception was held and refreshments served. The bride was charming in a gown of white georgette, and carried flowers. She was attended by Miss Frieda Frietag. Mrs. Howard is a graduate of McMinville College of the class of '26 and a member of Lambda Lambda Sigma sorority.

The bridegroom is the son of Mr. and Mrs. I. L. Howard of Hood River. He is a graduate of lone high school and finishes his college course at McMinville in 1927. He is a member of Phi Epsilon fraternity. Donald

Stowe of Portland acted as best man. After a short wedding trip to Hood River, Lost Lake and Portland they will be at home in McMinville.

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