

Heppner Gazette Times

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MORROW COUNTY'S OFFICIAL PAPER

Foreign Advertising Representative THE AMERICAN PRESS ASSOCIATION

Tax Slackers.

PORTLAND TELEGRAM.

STATE TREASURER THOS. B. Kay tells us that the surest and safest way to tax relief lies in securing more just and accurate property valuation.

He discovers that some business property is assessed as low as 25 per cent of its cash value while similar property in other communities is assessed as high as 80 per cent.

Oregon's problem is neither new nor peculiar. The riddle of taxation is rather older than that of the Sphinx and has puzzled statesmen since government began.

There is no more vital or important question before the nation today than our farm problem—and of a financial nature too.

There are always the temptation to overload real property, which is obvious, get-at-able, easy to locate and appraise, and to spare commercial and industrial properties which are more evasive.

There can be no doubt that Mr. Kay is right in believing that the state would gain many millions in valuation if merchandise stocks and factories were made to assume their proper place on the tax rolls.

If study of local conditions and of methods employed by other states results in a practical plan for a leveling up process, bringing tax slackers up to the mark of their full duty, the tax relief commission as well will prove to be something of a farm relief commission as well and will materially lighten the load of the small property holder who suffers the most under the present inequalities.

Listening Easy.

SOONER or later national organizations will learn that a real grievance or issue cannot be brushed aside.

Dr. Frank Crane Says

Don't Worry About Our Sport Urge

Many say that the country has gone "football crazy." They point out the fact that Rome's downfall was preceded by the gift to the people of games and bread.

The parallel between the bloody amusements of ancient times, however, and the football of today is not very close. Football is a clean sport and the more energy people put out in sport of this strenuous kind the less energy they will be disposed to spend in war.

Football calls for the last ounce of physical strength, together with intellectual alertness. Last year there was an attendance of 79,500 at the game between Stanford and Southern California.

One difference noted between other countries on the one hand and England and the United States on the other is that England's people play. Sport is an institution and to be a good sport is a synonym of having a good disposition.

The children of France and Italy and Germany need to be taught more how to play, for play is the natural outlet of youthful exuberance and the more a nation plays intelligently the better off it is.

One of the excellent efforts of the Y. M. C. A. and similar organizations abroad has been to organize the boys and girls into play groups. Play of children abroad seems to take a more destructive tendency.

Altogether play is a good thing, and should be encouraged. The more the principles of fair play are introduced into business the better off for business, and the more business becomes a sport the more it will attract followers.

can Bankers' association recently, refusing a place on its convention program for a discussion of the farm problems. It was hardly a wise decision.

There is no more vital or important question before the nation today than our farm problem—and of a financial nature too.

What if the spokesman of the banker group interested in agricultural relief had submitted a few unsound theories or unjust attacks upon the bankers? Isn't it always better to destroy such reasoning in the arena of open debate than to give them extended life by refusing a hearing?

Over the long haul the bankers will find that through talking things over with the farmer they will come to understand each other better.

"Fifty-Fifty."

IF BUT 50 per cent of our people were enough interested in government to go to the polls in our last national election, may it not be due in large measure to the fact that leadership is grasped by men of babbling tongues rather than by those of functioning brains?

Men are seeking the Presidential nomination—as leaders if you please—who, on vital issues, positively refuse to lead or even think aloud. This means an utter lack of essential qualities; for if they have no ideas or plans they are not fit, and if they have ideas they dare not utter they are unfit.

Let the candidates remove their mufflers and their rubber heels, and like statesmen of the days when statesmen were leaders and thinkers, speak out and tell us where they stand on the Farm Problem, Prohibition, Immigration, Flood Relief, Tariff, etc., etc.

Then will the Presidential campaign mean a real debate to which the public interest will respond.

The great Texas mystery now is whether the man in a storm drinking moonshine was killed by lightning from the sky—or the bottle.

Few of these coast to coast automobile trips are on the square. It's only drivers looking for a place to park.

Weaving—Ladies, I will weave your rugs into beautiful rugs and carpets. They will make nice Christmas presents for your friends.

for Morrow County Administrator of the Estate of J. P. Hadley, deceased. All persons having claims against said estate must present them to me, duly verified as required by law, at the office of C. L. Sweek in Heppner, Oregon, on or before six months from the date of first publication of this notice of first publication, November 21st, 1927.

GLEN R. HADLEY, Administrator of the Estate of J. P. Hadley, deceased.

CALL FOR WARRANTS. John Day Irrigation District Warrants Nos. 254 to 276 inclusive will be paid on presentation at the office of the Treasurer of Morrow County, Oregon, on or after November 12th, 1927, at which date interest on said warrants will cease.

Dated at Heppner, Oregon, October 25, 1927. LEON W. BRIGGS, County Treasurer.

NOTICE OF SALE OF ANIMALS. Notice is hereby given that by virtue of the laws of the State of Oregon, the undersigned has taken up the hereinafter described animals, found running at large on his premises in Morrow County, State of Oregon, and that he will on Friday, the 11th day of November, 1927, at the hour of 10:00 o'clock in the forenoon of said day, at his place 16 miles south of Heppner, Oregon, offer for sale and sell said animals to the highest bidder for cash in hand unless the same shall have been redeemed by the owner or owners thereof. Said animals are described as follows:

One red heifer, 2 years old; no visible marks or brands. One red heifer, 3 years old, marked with swallow fork in left ear.

31-3 PAUL WEBB, Heppner, Ore.

NOTICE OF SHERIFF'S SALE OF REAL PROPERTY UNDER EXECUTION. Notice is hereby given that under and by virtue of an execution and order of sale issued out of the Circuit Court of the State of Oregon for Morrow County, on the 29th day of October, 1927, pursuant to a judgment and decree entered and rendered in said court in a certain suit in said court wherein W. H. French was plaintiff, and James W. Stevens and Etta M. Stevens, his wife, were defendants, and which judgment is in favor of the plaintiff and against the defendants for the sum of \$2000.00 with interest thereon from the 9th day of September, 1924, at the rate of eight per cent per annum, for the further sum of \$200.00, attorney's

fees, for the further sum of \$146.25, with interest thereon from the 8th day of December, 1926, at the rate of six per cent per annum, for the further sum of \$148.75, with interest thereon from the 24th day of August, 1927, at the rate of six per cent per annum, and for the further sum of \$377.32, with interest thereon from the 11th day of October, 1927, at the rate of six per cent per annum, and the cost and disbursements of said suit in the sum of \$19.00, and commanding me to sell as provided by law, the following described real property, situate in Morrow County, Oregon, and apply the proceeds thereof in satisfaction of said judgment, to-wit:

The northwest quarter of Section 28, the south half of the northeast quarter, and the northeast quarter of the northeast quarter of Section 29, all that portion of the northeast quarter of the southeast quarter of Section 29, lying North and East of County Road No. 29, containing 6.88 acres, more or less; and all that portion of the southwest quarter of Section 28, lying North and East of County Road No. 29, containing 102.6 acres, more or less, all in Township four (4) South, Range 25 East of Willamette Meridian.

NOTICE OF SCHOOL MEETING. NOTICE IS HEREBY GIVEN to the legal voters of School District No. One of Morrow County, State of Oregon, that a SCHOOL MEETING of said district will be held at the City Council Room, Heppner, on the 21st day of November, 1927, at 2:00 o'clock in the afternoon for the purpose of discussing the budget hereinafter set out with the levying board, and to vote on the proposition of levying a special district tax.

The total amount of money needed by the said school district during the fiscal year beginning on June 20, 1927, and ending June 30, 1928, is estimated in the following budget and includes the amounts to be received from the county school fund, state school fund, elementary school fund, special district tax, and all other moneys of the district:

BUDGET ESTIMATED EXPENDITURES. PERSONAL SERVICE: Superintendent \$2,800.00, Principal High School 2,025.00, Principal Grade School 1,600.00, Teachers High School 5,400.00, Teachers Grade School 4,170.00, etc. MATERIAL AND SUPPLIES: Furniture (desks, stoves, curtains, etc.) \$1,350.00, Supplies (chalk, erasers, etc.) 500.00, Library books 200.00, Playground equipment 50.00, etc. MAINTENANCE AND REPAIRS: Buildings and grounds \$3,890.00. INDEBTEDNESS: Bonded, and interest thereon \$4,400.00. INSURANCE: \$430.00. EMERGENCY: \$500.00. Total estimated amount of money for all purposes during the year \$36,770.00. ESTIMATED RECEIPTS: From county school fund during the coming school year \$4,250.00, From state school fund during the coming school year 700.00, From elementary school fund during the coming school year 3,300.00, Estimate of probable unexpended balance at end of current year 1,927.00, Estimated amount to be received from all other sources during the coming school year 4,250.00. Total estimated receipts, not including proposed tax \$14,427.00. RECAPITULATION: Total estimated expenses for the year \$36,770.00, Total estimated receipts not including proposed tax 14,427.00. Balance, amount to be raised by district tax \$22,343.00.

The indebtedness of District No. One is as follows: Total bonded indebtedness \$58,000.00, Total warrant indebtedness None, Total amount of other indebtedness None, Total amount of all indebtedness \$58,000.00. Dated this 31st day of October, 1927. MRS. EALOR B. HUSTON, Chairman. Attest: VAWTER CRAWFORD, District Clerk.

corner thereof, thence South 68 chains, more or less, to the southwest corner of Section 28, thence East on the South line of Sections 28 and 27, 75 chains, more or less to the place of beginning, containing 232 acres, more or less; also, the northwest quarter of the northwest quarter of Section 34, in Township four (4) South, Range 25 East of Willamette Meridian.

NOW, Therefore, in obedience to said execution, I will on Saturday, the 3rd day of December, 1927, at the hour of 10 o'clock in the forenoon of said day at the front door of the Court House at Heppner, Morrow County, Oregon, sell at public auction all of the above described real property and apply the proceeds of such sale towards the satisfaction of said judgment, the above described real property being the real property mortgaged by the defendants to the plaintiff, and said sale will subject to the redemption thereof.

Dated this 3rd day of November, 1927. GEO. McDUFFEE, Sheriff of Morrow County, Oregon.

NOTICE FOR PUBLICATION. Department of the Interior, U. S. Land Office at The Dalles, Oregon, Sept. 24, 1927. NOTICE is hereby given that Foster T. Collins, of Hardman, Oregon, who, on Nov. 8, 1922, made Homestead Entry under Act Feb. 19, 1909, No. 022962, for E1/4SW1/4, S1/4SE1/4, Sec. 10, N1/4NE1/4, NE1/4NW1/4, Section 15, Township 6 South, Range 25 East, Willamette Meridian, has filed notice of intention to make final three year Proof, to establish claim to the land above described, before Gay M. Anderson, United States Commissioner, at Heppner, Oregon, on the 15th day of November, 1927.

Claimant names as witnesses: Richard H. Steers, of Hardman, Oregon. John J. McDonald, of Hardman, Oregon. W. A. McCarty, of Hardman, Oregon.

John Halton, of Heppner, Oregon. J. W. DONNELLY, Register.

NOTICE TO CREDITORS. Notice is hereby given that the undersigned has been appointed by the County Court of the State of Oregon for Morrow County, Executor of the Last Will and Testament of M. S. Corrigan, deceased, and she has duly qualified. All persons having claims against said Estate must present them to me, duly verified as required by law, at the office of C. L. Sweek in Heppner, Oregon, on or before six months from the date of first publication of this notice.

ISABEL FRANCES CORRIGALL, Executrix of the Last Will and Testament of M. S. Corrigan, deceased. Date of first publication October 13, 1927. FRANK OTTO, Administrator.

NOTICE TO CREDITORS. Notice is hereby given that the undersigned was duly appointed by the County Court of the State of Oregon for Morrow County administrator of the estate of Emmett Callahan, deceased, and all persons having claims against the estate of said deceased are hereby required to present the same to the undersigned administrator with proper vouchers, at the law office of Jos. J. Nys, at Heppner, Oregon, within six months from the date of this notice.

Dated and first published this 6th day of October, 1927. FRANK OTTO, Administrator.

NOTICE OF SHERIFF'S SALE. Notice is hereby given that by virtue of an execution and order of sale issued out of the Circuit Court of the State of Oregon, for the County of Morrow on the 21st day of September, 1927, upon a judgment and decree of foreclosure duly entered in said court on the 21st day of September, 1927, in the suit wherein The Oregon-Washington Joint Stock Land Bank of Portland, Oregon, a corporation, is plaintiff, and Robert O. Donovan and Saddle L. Donovan, his wife, Oscar R. Donovan, Albert E. Johnson and Edna W. Johnson, his wife, J. O. Elrod, W. S. Smith and C. W. McNameer, are defendants, I will on Friday, the 28th day of October, 1927, at the hour of 10:00 o'clock A. M., at the front door of the Court House in Heppner, Morrow County, Oregon, offer for sale and proceed to sell to the highest bidder for cash in hand, subject to redemption, the following described real property situate in Morrow County, State of Oregon, to-wit:

The Northeast Quarter of the Northwest Quarter (NE1/4 of NW1/4), Lots One (1) and Two (2), the North Half of the Northeast Quarter (N1/2 of NE1/4), Southwest Quarter of the Northeast Quarter (SW1/4 of NE1/4) and the Southeast Quarter of the Northwest Quarter (SE1/4 of NW1/4), all in Section Nineteen (19), Township One (1), North of Range Twenty-five (25) East of the Willamette Meridian

to satisfy the sum of Four Thousand Five Hundred Twenty-seven and 84/100 Dollars (\$4572.84), with interest from September 29, 1927, at the rate of eight per cent (8%) per annum, and the further sum of Three Hundred fifty and 00/100 Dollars (\$350.00) attorney's fees, and the further sum of Sixteen and 30/100 Dollars (\$16.30) costs and the costs of said execution.

GEORGE McDUFFEE, Sheriff of Morrow County, Oregon. By HOWARD McDUFFEE, Deputy. Dated at Heppner, Oregon, this 28th day of September, 1927.

NOTICE FOR PUBLICATION. Department of the Interior, U. S. Land Office at The Dalles, Oregon, Oct. 7, 1927. NOTICE is hereby given that William H. Instone of Lena, Oregon, who on May 8, 1926, made Homestead Entry under Act, Dec. 29, 1916, No. 024874, for NE1/4SW1/4, Section 7, Township 2 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 Gay M. Anderson, United States Commissioner,

at Heppner, Oregon, on the 29th day of November, 1927. Claimant names as witnesses: John Broonan, Wiley Pearson, Walter Kilecup, Fred Albert, all of Lena, Oregon. J. W. DONNELLY, Register.

Professional Directory DR. DAVID S. ROWE (Licensed) CHIROPRACTIC PHYSICIAN and PHYSIO-THERAPIST Phone 303 Hermiston, Ore.

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DR. F. E. FARRIOR DENTIST X-Ray Diagnosis I. O. O. F. Building Heppner, Oregon

Frank A. McMenamin LAWYER Phone Main 441 1014 Northwestern Bank Bldg. PORTLAND, OREGON Res. Garfield 1949

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

C. L. SWECK ATTORNEY-AT-LAW Offices in First National Bank Building Heppner, Oregon

MORROW GENERAL HOSPITAL Surgical, Medical, Maternity Cases Wards, and private rooms. Rates Reasonable. Mrs. Zena Westfall, Graduate Nurse, Superintendent. A. H. Johnston, M. D. Physician-in-Charge. Phone Main 322 Heppner, Ore.

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F. W. TURNER & CO. FIRE, AUTO AND LIFE INSURANCE Old Line Companies. Real Estate. Heppner, Oregon

JOS. J. NYS ATTORNEY-AT-LAW Roberts Building, Willow Street Heppner, Oregon

LEGAL NOTICES

NOTICE OF DISTRICT ROAD MEETING. Notice is hereby given, pursuant to a petition of the requisite number of legal voters of Road District No. 1 of Morrow County, State of Oregon, and an order of the County Court of the State of Oregon for Morrow County, made and entered on the 2nd day of November, 1927, a meeting of the legal voters of said Road District Number 1 of Morrow County, State of Oregon, will be held at the Wadsworth Hall in Irigoin, Morrow County, Oregon, in the said Road District Number 1, Saturday, November 26, 1927, at the hour of 2 o'clock in the afternoon of said day, for the purpose of voting an additional tax for Road purposes upon all the taxable property in said Road District to the amount of Five (5) Mills on the dollar, said tax to be expended as follows:

For resurfacing and maintaining present roads in Road District No. One (1), Morrow County, Oregon. R. L. BERGE, County Judge. Attest: GAY M. ANDERSON, County Clerk.

NOTICE OF FINAL ACCOUNT. Notice is hereby given that the undersigned, Administrator of the Estate of Lena M. Hadley, deceased, has filed his final account with the County Court of the State of Oregon for Morrow County, and that said Court has set as the time and place for settlement of said account December 30, 1927, at the hour of 10 o'clock A. M. in the Court room of said Court in Heppner, Oregon. All persons having objections to said final account must file the same on or before said date.

GLEN R. HADLEY, Administrator of the Estate of Lena M. Hadley, deceased.

NOTICE TO CREDITORS. Notice is hereby given that the undersigned has been appointed by the County Court of the State of Oregon

Songs of Plain Folks

"Keeping Store" By James Lewis Hays

Little romance in "keeping store" Folks buy coffee and beans and flour, Sugar and apples and salt and more Flour and sugar, hour after hour; They pinch the apples and shake the eggs Till I'd chuck it all and I'd go away. I'd leave these prunes and vinegar kegs— But,—here's a letter I got today.

It says "I'm proud of you, Joe, old dear, The way you're sticking and making good I'm glad I'm finishing school this year To be your wife as I said I would." Man! When a fellow gets lines like that From the dearest girl in the world, I'll say He steps to the plate and goes to bat With a heart for winning the game each day.

Not much glory in "keeping store." Folks suspect that the scales are wrong, Pinch and pry,—but they do buy more And my heart's singing a merry song, I know a girl who is on her way Home, and just as we played of yore When we were kids, our best liked game, We'll play together at "keeping store!"



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