

PRESENT COMBINED AVERAGE LICENSE FEES, GASOLINE AND PERSONAL PROPERTY TAXES PER MOTOR VEHICLE IN EACH STATE.

STATE	PLATE TAX	GASOLINE TAX	PROPERTY TAX	TOTAL
1. FLORIDA	1.60	25.00	1.00	27.60
2. N. CAROLINA	2.41	20.22	1.00	23.63
3. CONNECTICUT	2.63	10.22	1.00	13.85
4. ARKANSAS	1.46	21.40	1.00	23.86
5. ALABAMA	1.35	22.66	1.00	24.01
6. MAINE	1.35	18.50	1.00	20.85
7. S. CAROLINA	1.78	24.82	1.00	27.60
8. OREGON	25.78	14.27	3.00	43.05
9. MISSISSIPPI	1.62	18.50	1.00	21.12
10. GEORGIA	1.29	20.37	1.00	22.66
11. NEW MEXICO	2.24	23.11	1.00	26.35
12. KENTUCKY	1.47	17.53	1.00	19.00
13. NEW JERSEY	1.22	8.10	1.00	10.32
14. MARYLAND	1.58	18.14	1.00	20.72
15. LOUISIANA	1.68	11.32	1.00	14.00
16. N. HAMPSHIRE	1.22	17.28	1.00	19.50
17. WASH.	1.67	9.59	1.00	12.26
18. VIRGINIA	1.35	18.15	1.00	20.50
19. W. VIRGINIA	1.37	14.71	1.00	17.08
20. RHODE ISL.	1.72	9.24	1.00	11.96
21. TEXAS	3.68	14.98	1.00	19.66
22. VERMONT	2.31	11.21	1.00	14.52
23. NEVADA	6.34	16.50	1.00	23.84
24. ARIZONA	6.35	17.68	1.00	25.03
25. WYOMING	10.02	13.68	1.00	24.70
26. CALIF.	5.30	5.48	1.00	11.78
27. TENNESSEE	1.24	13.78	1.00	16.02
28. S. DAKOTA	14.44	17.44	1.00	32.88
29. UTAH	7.43	14.71	1.00	23.14
30. COLORADO	6.08	12.60	1.00	19.68
31. MONTANA	8.25	12.57	1.00	21.82
32. WISCONSIN	3.70	7.87	1.00	12.57
33. IOWA	14.43	14.43	1.00	29.86
34. DELAWARE	17.30	13.07	1.00	31.37
35. MASS.	18.95	NONE	1.00	19.95
36. PENNSYLVANIA	18.42	NONE	1.00	19.42
37. MICHIGAN	15.13	13.51	1.00	29.64
38. INDIANA	8.10	11.62	1.00	19.72
39. MISSOURI	12.07	8.65	1.00	20.72
40. ILLINOIS	10.26	7.73	1.00	19.00
41. IOWA	14.43	14.43	1.00	29.86
42. KANSAS	9.78	8.76	1.00	19.54
43. OHIO	6.53	10.33	1.00	17.86
44. NEBRASKA	9.31	8.29	1.00	18.60
45. OKLAHOMA	14.23	14.23	1.00	29.46
46. MINNESOTA	15.83	7.62	1.00	24.45
47. N. DAKOTA	10.00	6.28	1.00	17.28
48. NEW YORK	15.86	NONE	1.00	16.86
49. NEW YORK	15.86	NONE	1.00	16.86

COMPILED FROM DATA FURNISHED BY THE U. S. BUREAU OF PUBLIC ROADS AND THE AMERICAN ASSOCIATION OF STATE HIGHWAY OFFICIALS ON PLATE AND GASOLINE TAXES. THE OREGON MOTOR SUPPLIED DATA ON PROPERTY TAXES. FIRST GASOLINE TAX INCREASES ARE INCLUDED BASED ON PREVIOUS FIGURES.

OREGON STATE MOTOR ASSOCIATION

OREGON NOW EIGHTH IN AUTO REVENUES

No Property Tax Now Levied for State Roads; Comparisons Made.

Unquestionably, the present motor vehicle license plate tax in Oregon does not meet with the approval of quite a considerable number of car owners. While it is true that Oregon has a high plate tax, yet this fact does not necessarily prove it to be an unjust or unwarranted tax. No two states have the same identical conditions due to the wide variance in areas, population, valuation, untaxable public lands, tax burdens, number of cars and status of highway development. For that reason, Oregon's plate fee cannot be justly compared to the fee charged by other states until the internal conditions of those states are analyzed.

The graphic chart accompanying this article, illustrating the present combined average motor vehicle fees of the various states, proves that there is a difference of less than \$8 in the combined fees of Oregon and California, and less than \$4.00 difference as between Oregon

and Washington; although there does exist a difference of \$19 and \$9 respectively between the two states mentioned and Oregon on the plate tax. Each of the three states have resorted to different methods in financing their highway programs. Over 75 per cent of the revenue that has gone into the California highway system has come from general taxation. That indicates what the California highway system would be today if that state had had to depend upon the revenues from a low license fee alone.

Washington adopted a pay-as-you-go policy in financing its highways, a method which it is now admitted is decidedly unpopular. Oregon's dustless highways are carrying an enormous amount of traffic that ordinarily would pass over Washington roads were it not for the dust and winter-closing of the east and west cross-state highways of the latter state. Just now, Washington is on the verge of a change in its highway policy, with a strong possibility of an additional cent gas tax. This, if adopted, will place Washington's combined tax above that of Oregon.

Oregon's policy, adopted in 1919, was to build the roads first and then let the roads pay for themselves. The present plate tax was adopted at the beginning of an extensive highway program which was financed by bond issues to the extent of \$41,700,000. It was not considered an exorbitant tax at that time, although there were less than 100,000 cars within the state. Then automobiles sold at prices

considerably above those of the present day and carried in addition a government excise tax of 5 per cent on the factory price. Three per cent of this government tax, an amount more than equal to the present plate tax, has since been removed; and it is quite probable that the remaining 2 per cent will be removed before the present congress adjourns.

The motorist of 1919 knew the value of good roads because he had learned to know the grief and expense of bad roads through personal experience. The present schedule of motor vehicle and gas tax fees has made it possible for Oregon to develop a highway system of 4469 miles to within 30 per cent of completion. This system compares favorably with that of any other in the nation. Any appreciable cut in the present fees is going to retard, perhaps even stop, the completion of one of the finest highway systems in America; and to do this would mean that we would be

breaking faith with the thousands of motorists who live along or adjacent to the uncompleted portions who have been paying the same motor vehicle taxes as have those people who have had the advantage of the completed section.

A study of the accompanying graphic chart will show that during 1927 twenty-five states increased their gas tax. This would indicate that there is a general tendency to increase rather than decrease highway revenues.

While Oregon was formerly the highest taxed state in the union in the matter of automobile taxes, it will be noted that it has now dropped to eighth place. Proposed increases advocated in other states in all probability will give us an even lower rating in the near future.

Twelve head of jacks, the best in the west, for sale or lease; 40 head of good mules for sale; also 4 head of milk cows. B. F. Swaggart, Lexington, Oregon. 62-4t.

WANTED—Hear from owner of ranch for sale. State cash price, particulars. D. F. Bush, Minneapolis, Minn. 52-3

FOR SALE OR RENT—South Jones Prairie, containing 402 acres summer grazing land. Owner, Margaret Jones, 399 E. 16th St., N., Portland, Oregon.

Dr. Clarke, EYE SIGHT SPECIALIST, in Heppner Sat. and Sun., March 24th and 25th, at Hotel Heppner. 52-1

CHAPTER NO. 3774 RESERVE DISTRICT NO. 11

REPORT OF CONDITION OF THE FIRST NATIONAL BANK AT HEPPNER, IN THE STATE OF OREGON, AT THE CLOSE OF BUSINESS ON FEBRUARY 28th, 1928.

RESOURCES

Loans and discounts, including rediscounts, acceptances of other banks and foreign bills of exchange or drafts sold with indorsement of this bank \$434,583.20

Overdrafts, unsecured 2,802.65

U. S. Government securities owned: Deposited to secure circulation (U. S. bonds par value) \$35,000.00

All other United States Government securities (including premiums, if any) 27,450.00

Total 524,835.85

Other bonds, stocks, securities, etc., owned 98,776.55

Banking House, \$28,000.00; Furniture and fixtures, \$6,873.50 34,873.50

Real estate owned other than banking house 51,234.10

Lawful reserve with Federal Reserve Bank 53,329.58

Cash in vault and amount due from national banks 231,828.41

Amount due from State banks, bankers, and trust companies in the United States (other than included above) 3,824.43

Checks on other banks in the same city or town as reporting bank 959.59

Total of last three items 336,612.43

Miscellaneous cash items 413.13

Redemption fund with U. S. Treasurer and due from U. S. Treasurer 1,250.00

TOTAL \$964,316.24

LIABILITIES

Capital stock paid in \$100,000.00

Surplus funds 10,000.00

Undivided profits \$ 10,200.98

Less current expenses paid 5,764.90 4,436.08

Circulating notes outstanding 21,100.00

Amount due to national banks 374.69

Amount due to State banks, bankers, and trust companies in the United States 528.35

Certified checks outstanding 13,015.59

Cashier's checks outstanding 13,964.73

Total of last four items 13,964.73

Demand deposits (other than bank deposits) subject to Reserve (deposits payable within 30 days) 402,951.39

Individual deposits subject to check 20,000.00

Certificates of deposit due in less than 30 days (other than for money borrowed) 101,063.81

State, county, or other municipal deposits secured by pledge of assets of this bank or surety bond 1,386.98

Other demand deposits

Total of demand deposits (other than bank deposits) subject to Reserve \$335,442.18

Time deposits subject to Reserve (payable after 30 days, or subject to 30 days or more notice, and postal savings) 175,972.92

Savings deposits (including time certificates of deposit other than for money borrowed) 113,255.33

Other time deposits

Total of time deposits subject to Reserve \$289,228.25

Letters of Credit and Travelers' Checks sold for cash and outstanding 145.00

TOTAL \$964,316.24

State of Oregon, County of Morrow, ss:

I, W. E. Moore, Cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.

W. E. MOORE, Cashier.

Subscribed and sworn to before me this 12th day of March, 1928.

RUBINA F. CORRIGALL, Notary Public.

(SEAL) JOHN KILKENNY, W. P. MAHONEY, FRANK GILLIAM, Directors.

My commission expires Aug. 18, 1928.

"The Call of the Wohelo"

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Tuesday, Mar. 20

Public School Auditorium

A charming presentation by the Camp Fire Girls, showing their ghost stories, Indian legends, and aims and ideals of their work.

Music and Folk Dancing Between Acts

Children 25c, Adults 50c; No reserved seats

Aviation to be Important Topic at U. of O. Meet



Above, Tex Rankin, head of Rankin Air School, Portland, leading aviation expert, who will address the session of Chamber of Commerce secretaries at the University of Oregon, March 19 to 24. Lower (left), A. L. Lomax, who with C. L. Kelly (right), will present a survey of all aviation facilities in Oregon. Mr. Lomax and Mr. Kelly are professors of business administration and are well known for previous business surveys.

University of Oregon, Eugene.—Aviation in all its phases will be studied intensively at the annual session of the secretaries of commerce of Oregon, it is announced by F. E. Folts, head of the school of business administration of the University of Oregon. The session will be held during the week of March 19 to 24 on the campus.

J. G. (Tex) Rankin, head of the Rankin flying school of Portland, who will be one of the leading experts who will be present for the week, it is announced. Rankin will come down here in his new five-passenger plane, which will be placed on exhibition on the campus, near to where the school is being held. A talk by Rankin on Thursday, March 22, has already been scheduled, and the Portland expert is also expected to hold several conferences and give demonstrations.

A complete survey of flying fields and aviation facilities of the state

will be finished in time to put before the conference, it is announced by A. L. Lomax and C. L. Kelly, professors of business administration. In this report Mr. Lomax and Mr. Kelly will also include figures on estimates for passenger and mail lines in all parts of the state.

C. S. Dudley, secretary of the national Association of Commercial Organizations, will be present to give the Oregon men data on work in their groups. C. W. Tillinghast, of Sacramento, who is assistant secretary and treasurer of the national body, will also be present and have a prominent place on the program.

Importance of radio today will be the subject of Richard Haller, head of the Oregonian station, KGW, Portland. T. A. Stevenson, of Tacoma, will speak, and Jack A. Hare, of Boise, Idaho, will be present again.

A record enrollment in the session is already assured, says Dean Folts.

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5 to 25 Miles per Hour in 7 1/4 Seconds!

10 to 45 Miles in 13 1/2 Seconds!

No other car in The Victory price class can approach these astonishing get-away figures! And that holds equally true of Victory speed!

There's a simple, logical answer to this spectacular performance—unequaled power per pound of car weight.

In other words, a new and superior kind of engine with a new and superior kind of body.

The problem of weight solved thru simplicity of design. The problem of design solved thru simplicity of parts. (No body sills—only 8 major body pieces)

High power made feasible by rugged Dodge construction and Dodge quality materials. . . . High speed made practical by a lower gravity center and no body overhang. (Chassis full width of body)

This is Victory Demonstration Month. Drive the car and win one of Dodge Brothers big Demonstration Prizes. (Full details on request)

COHN AUTO CO.
Heppner, Oregon

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