

TEN TAX PROPOSALS MADE LEGISLATURE

Summary of Report of Relief Commission Given.

(From the Publicity Committee of the State Property Tax Relief Commission.)

The State Property Tax Relief Commission has agreed upon ten major recommendations to the legislature for the purpose of equalizing the tax load and to relieve taxation on tangible property. The program deals with the problems of both state and local taxation and provides for equalization through a plan of centralized control of assessment under the state tax commission. This proposal would encourage the equalization of property values within counties.

Banks would be taxed under the fourth method prescribed by the federal law for the taxation of national banks, following the plan recommended in California for an excise tax of probably four per cent on net income. Coming under this tax would be competing moneyed capital administered by financial corporations and all business corporations, including mercantile and manufacturing concerns. Against this excise tax would be an offset for taxes paid on personal property up to 90 per cent of the amount. The personal property of national banks cannot be taxed under the federal statutes, so the offset would benefit other corporations which must be brought under the tax scheme to validate it. It is calculated that the excise tax will replace to some extent the loss of \$850,000 annually in the taxes which have been collected from banks under a capital stock tax, but no longer collectible under federal court decisions.

The commission has recommended a personal income tax in order to reach those doing business as individuals and in partnerships. While the details of this tax have not yet been agreed upon, the principle of an offset for taxes paid on tangible property has been established, leaving the rates, exemptions and offsets to be determined after hearings. It is expected that a personal income tax with moderate rate and with a property tax offset will decrease taxes on real property at least \$1,000,000.

In order to reduce taxes on tangible property still further, the commission has recommended the repeal of the millage taxes for market roads and for elementary schools. Recognizing, however, it has been suggested that indirect taxes, such as a tax on gasoline and luxury taxes be substituted for the taxes on property. It is possible for local units, such as counties and districts to levy taxes without restriction for the maintenance of schools and the construction of market roads.

The general principle of consolidation of state functions has been recommended. It is proposed that all of the territory in each county outside of cities be placed in a single road district, and that the law creating super road districts be repealed. The commission would compel county courts to use the 25 per cent refund from motor vehicle licenses for the reduction of county road bonds and interest thereon. Approval of the principle of commission-manager government for counties has been given by the commission, leaving the matter to the legislature to submit to the people a constitutional amendment which would be optional as to application by the vote of the counties themselves.

Recommendation is made of some control of local bond issues. The proposal for public hearings in advance of the election is suggested, along with a limitation of one-third of the assessed valuation in overlapping territories. It is proposed that the laws relating to state and local budgets have more teeth in them and that accounting practices be standardized. A system of forest taxation to encourage reforestation is recommended. For the purpose of obtaining revenues from federal forest lands legislation by congress is recommended.

This is the substance of the program of the Property Tax Relief Commission so far as its major recommendations are concerned. The bill drafting committee will bring these suggestions to the legislature in concrete form. Their adoption will reduce taxes on real estate and the improvements and will give the state a better tax system than that under which it is now operating.

ALPINE.

Russell Moore who is attending O. A. C. in the civil engineering department spent the Christmas vacation at the home of his parents, Mr. and Mrs. John Moore.

Mrs. Irl Clary returned to her home here on Saturday following a three days' stay in Heppner. Since Mrs. Clary is an Idaho state school scholar it was necessary for her to take the Oregon state examinations. She took them while in Heppner and passed them all with very good grades. The Alpine high school students are every proud of their teacher.

Miss Margaret Melville, a student at Behnke-Walker Business college of Portland, spent the Christmas holidays with her parents, Mr. and Mrs. C. Melville.

A large crowd attended the community Christmas program and treat which was given at the Alpine school house on Sunday evening, December 23. Everyone spoke highly of the program which was filled with the spirit of Christmas and was well given.

Miss Helen Bennett, a student at Behnke-Walker Business college in

Portland, spent the Christmas holidays with her parents, Mr. and Mrs. G. L. Bennett.

Charles Berry, who has been suffering from a severe cold, presumably the so-called flu, is very much improved.

Miss Ann Conney of Portland spent Christmas at the home of her sister and brother-in-law, Mr. and Mrs. Irl Clary.

Mr. and Mrs. Percy Jarmon entertained their entire family on Christmas. Many of their children have been away to school, some studying and some teaching. It is the first time in many years that they were all able to be at home, and Mr. and Mrs. Jarmon were real pleased. They all enjoyed a merry Christmas and the visit with one another.

C. Melville motored to The Dalles on Friday and brought home with him his daughter Margaret and her roommate, Miss Helen Bennett, both of whom are attending business college in Portland.

Mr. and Mrs. John Nirscheil and daughter Juanita of Pendleton are spending the Christmas holidays with Mrs. Nirscheil's parents, Mr. and Mrs. G. L. Bennett.

Dan Lindsey spent Sunday morning with Ed Ditty, who has been suffering with a flatula on his hand. Mr. Ditty is very much improved and has been able to do some plowing.

Joe Thompson and Bill Gieger spent Wednesday in Hermiston.

Mr. and Mrs. Merle Bennett spent Friday in Pendleton. They were on a shopping tour.

Bill Doherty made a business trip to Pendleton on Friday. Those from here who attended the Christmas program at Lexington on Thursday evening were Mrs. Anna Heiny and Celatha Lambirth and the Misses Bertha and Bernice Sepanek.

G. L. Bennett accompanied by his sister-in-law, Mrs. Geo. Lambirth, spent Friday in Echo.

Mrs. B. P. Doherty and daughter Mary who have been in Portland for several months where Mary has been a patient in a hospital, have returned to their home here for the Christmas holidays. It is hoped that Mary will improve so that she will not have to go back again.

Mrs. Mike Sepanek and daughters Bertha and Bernice were Heppner

visitors on Saturday.

John Doherty, a student of the University of Oregon in Eugene, spent the Christmas holidays with his parents, Mr. and Mrs. B. P. Doherty.

A number of our young people attended the dance at Lexington on Saturday evening.

C. Melville made a business trip to Pendleton on Wednesday.

Rosellen Doherty, a student of the Monmouth Normal school, is spending the Christmas vacation with her parents, Mr. and Mrs. B. P. Doherty.

Mrs. G. L. Bennett returned to her home one day last week after spending a week or ten days in Pendleton caring for her daughter, Mrs. John Nirscheil, who has been suffering from an attack of the influenza.

Mrs. Anna Heiny, teacher of the grade department at Alpine, is spending her Christmas vacation with friends and relatives in Heppner.

Mr. and Mrs. J. H. McDaniel of Rhea Creek spent the week end and Christmas with the latter's sister and brother-in-law, Mr. and Mrs.

Merle Bennett. C. Melville and Dan Lindsey were Hermiston visitors on Monday. J. C. Thompson and daughter Peggy, also Bill Gieger, Charles Berry and Gertrude Tichenor motored to Echo on Monday. They attended the Christmas program at Echo in the evening.

ST. PATRICK'S CHURCH.

Rev. Thomas J. Brady, Pastor.

Next Sunday will be the last Sunday of the year, and the fifth in the month. There will be mass in the Heppner church at 8:30, preceded by confessions and the distribution of Holy Communion. The pastor will preach at this mass on the Respect and Obedience due to Parents. There will be no second mass anywhere in the parish.

On Tuesday of next week owing to the fact that it will be New Year's Day, there will be mass in the Heppner church at 8:30, and this will be the only mass in the parish.

The pastor wishes to express his sincere thanks to his congregation and also to the people of Heppner

for the many testimonials of regard and esteem and for their greetings during the Christmas season.

BOY SCOUT NOTICE.
The Boy Scouts will meet as usual this coming Tuesday at 6:30 p. m. in the school gym. The scoutmaster is sorry that he did not announce that there would not be any meeting Christmas night, but he thought that would be understood by all. Everybody out at the next meeting.
Stanley Moore, Scoutmaster.

stood by all. Everybody out at the next meeting.

Miss Edna Vaughn came up from Portland the end of the week and is a guest at the home of her parents, Mr. and Mrs. Leonard Barr, for the holidays. Miss Vaughn is employed with Bartholomew's at Portland.



Milady's Beauty Secrets
By Helena Rubinstein

Since Cynthia neglects her looking glass
And threw her sun-expelling mask
away.
The air hath starved the roses in her cheeks
And pitched the lily tincture of her face.
—Shakespeare.

The health of your skin may be considered an accurate barometer of its beauty. If it is lazy, inactive, improperly cared for, your complexion will show it. If, on the other hand, it is vibrant, healthful, your color will be good, the general tone clear and lovely, and the tissues firm and elastic.

It is really remarkable to realize how few women recognize the signs of skin health—or rather, of ill health, since, being human, women only begin to treasure the beauty of a good complexion when the mirror warns them they are losing it.

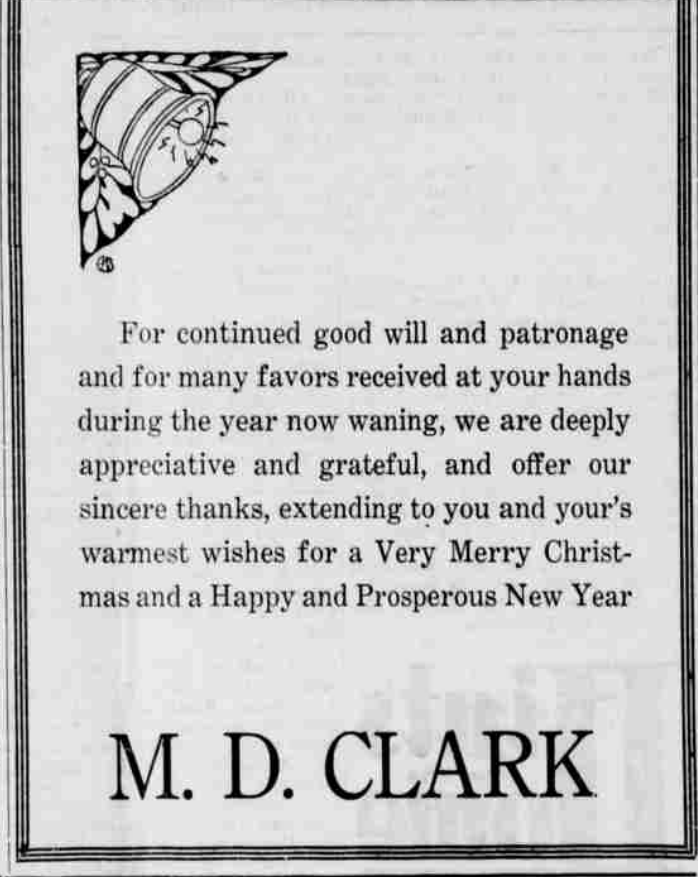
Lines and wrinkles, as I have told you before, are not the penalties of age. To the contrary—there are thousands of women—women I know intimately, who have as clear, lovely skins at sixty as they have at sixteen. Before you question this statement, even in your own mind,

start to think over your list of acquaintances. You do know women who are alive and active and youthful while others of exactly the same age are tired, half feeble, altogether out of the joy and excitement of life. It is purely a matter of physical health and energy, isn't it? One woman can play nine holes of golf while the other is trying to scarce up the strength to get out of bed.

Exactly the same thing is true of your skin. If the pores are kept clean, healthy, free-working—if the tissues as it should, there is no reason at all why you cannot hold on to youth and loveliness regardless of the years that have stretched between youth and the present day.

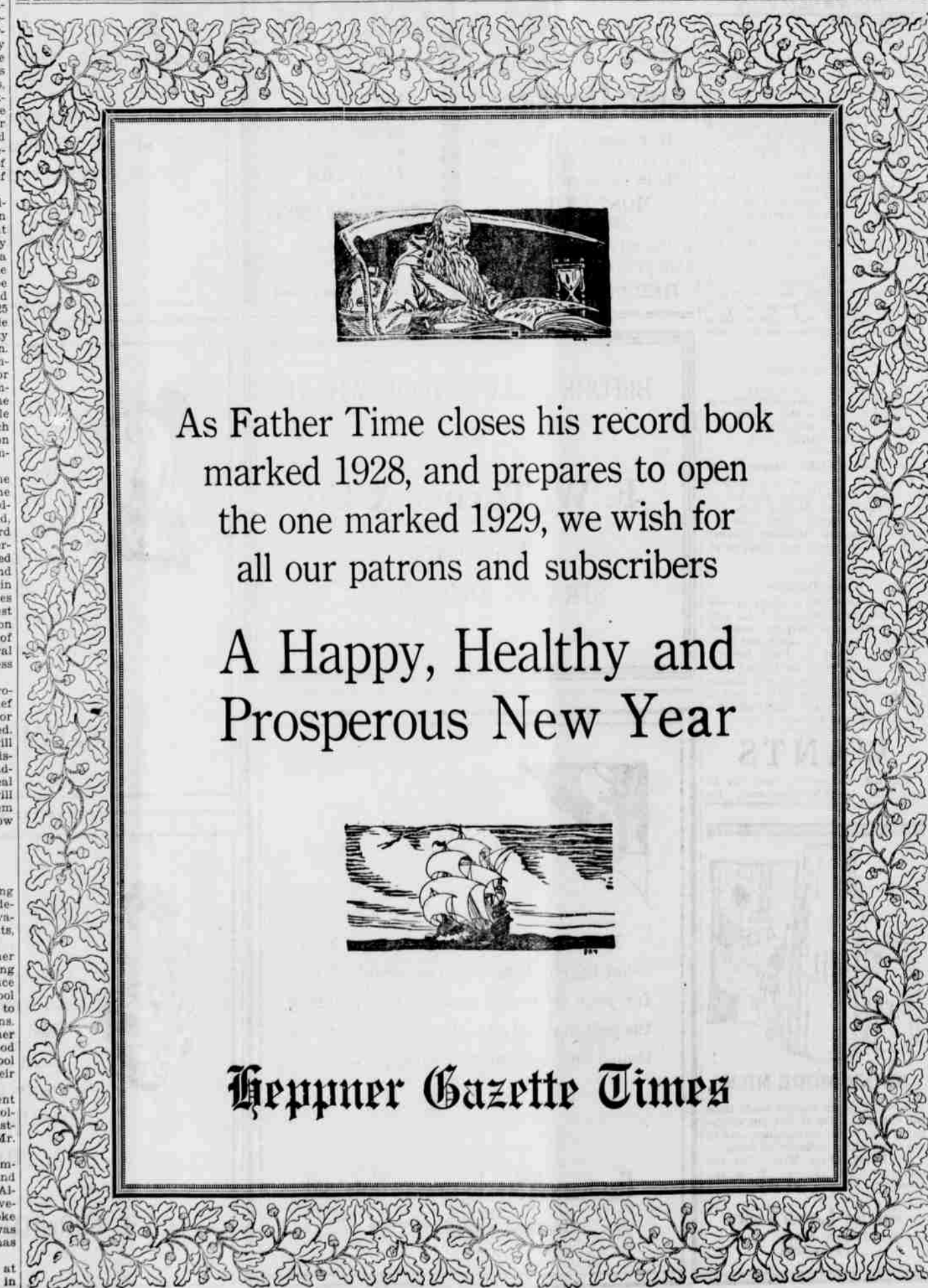
Keep your pores active. Keep the skin stimulated, and you will preserve the health and beauty of your skin when youth is only a memory.

Helena Rubinstein



For continued good will and patronage and for many favors received at your hands during the year now waning, we are deeply appreciative and grateful, and offer our sincere thanks, extending to you and your's warmest wishes for a Very Merry Christmas and a Happy and Prosperous New Year

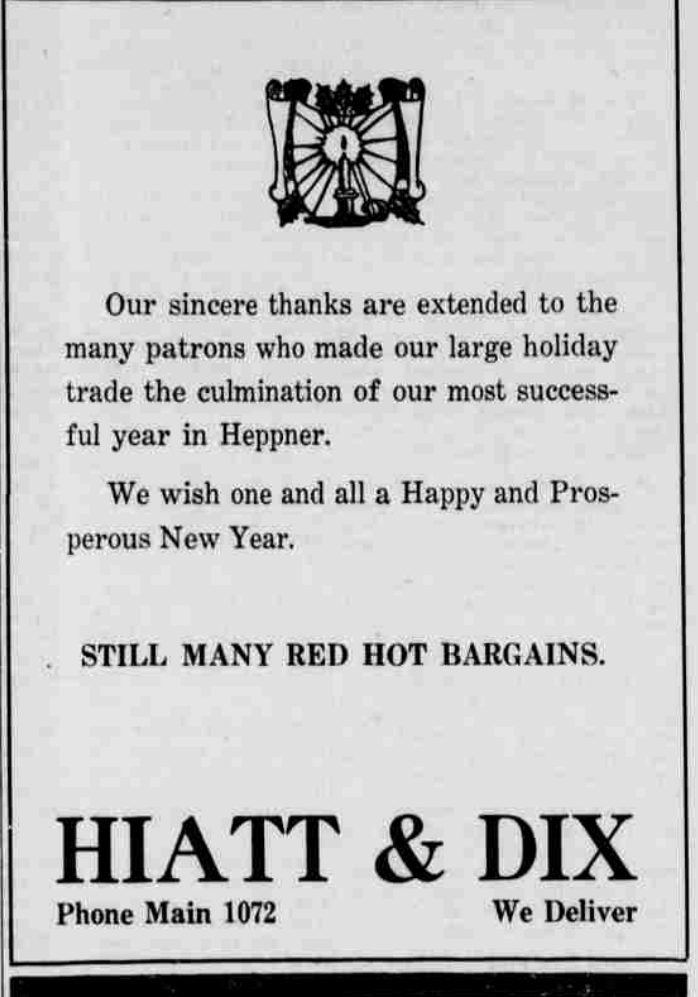
M. D. CLARK



As Father Time closes his record book marked 1928, and prepares to open the one marked 1929, we wish for all our patrons and subscribers

A Happy, Healthy and Prosperous New Year

Heppner Gazette Times



Our sincere thanks are extended to the many patrons who made our large holiday trade the culmination of our most successful year in Heppner.

We wish one and all a Happy and Prosperous New Year.

STILL MANY RED HOT BARGAINS.

HIATT & DIX
Phone Main 1072 We Deliver

Star Theater
HEPPNER, OREGON
A Happy New Year to All

THURSDAY-FRIDAY:
William Boyd in
"The Night Flyer"
With Jobyna Raiston. From "Hold for Orders," by F. Hamilton Spearman. A railroad thriller.
Also Our Gang in "Heebee Jeebees"

SATURDAY: Leo Maloney in
"Yellow Contraband"
Western wit challenges Eastern cunning in this dope smuggling mystery of the Canadian border and Chicago.
Also Comedy and News Reel.

SUNDAY: (One Day Only)
William Boyd in
"Skyscraper"
With Alan Hale, Sue Carrol, Alberta Vaughn and a notable cast. The romantic story of two hard-boiled steel workers and two girls, dainty, beautiful, charming—a tremendous picture. Also **GIRLIES BEHAVE**—two reel comedy.
Children 20c; Adults 40c

MONDAY, Dec. 31: (One Day Only)
TALKING MOVIES
With Patsy Ruth Miller in
"Beautiful But Dumb"
This is a road show demonstrating MELOPHONE, one of the new systems of "Talkie"-Movies. The picture is synchronized with music and sound effects and a few talking sequences. Because of the fact that sooner or later we will have to be equipped for showing "Talkies" we are glad of this opportunity for our patrons to see and hear this new development. Come out, and then let us know what you think of it. There are other systems to be investigated but we will value your opinion of this one.
Children 25c; Adults 50c

TUESDAY-WEDNESDAY:
Eddie Quillan & Lina Basquette in
"Show Folks"
You will find them all here—The Hooper, The Feeder, The Troupier, The Baby-Doll Vamp, in this big picture of back-stage life. A tender theme finely developed—a picture story without a villain—don't fail to see it. Old-timers will be pleased to see Bessie Barriscale in the pictures again.
Also **OSWALD, The Rabbit, in RIDE 'EM PLOW BOY.**

Coming Next Week:
Ralph Forbes and Marceline Day in **UNDER THE BLACK EAGLE**, January 3-4.
Sydney Chaplin in **SKIRTS**, Jan. 5.
Conrad Nagle and Myrna Loy in **THE GIRL FROM CHICAGO**, January 6-7.
Karl Dane and Geo. K. Arthur in **DETECTIVES**, and a special prize for everybody, Jan. 8-9—A Surprise Program.

Show Opens at 7:00. Picture Starts at 7:30