

Local Happenings

Wightman Brothers are preparing to install a refrigerating plant at Alfalfa Lawn Dairy, and the excavating is now in progress.

Miss Doris Dykstra arrived in Heppner Saturday from Crawfordsville where she had been teaching the past year, and in company with her brother, Cloy Dykstra, left the first of the week for Halsey, the family home.

John Turley spent a few hours in town on Friday. He was preparing to leave for the high mountains in charge of the D. O. Justus sheep, which were started on the trail the first of the week.

Ollie Kincaid, who farms extensively in the lower Dry Fork section, was attending to business matters at the court house Friday.

Tuesday's E. O. states that Judge and Mrs. C. L. Sweek have leased the residence of Judge and Mrs. James Alger Fee on Lewis street.

Rufus Pieper, farmer of Pieper canyon, was transacting business in the city yesterday. He has been among farmers who suffered big losses and is interested in Dr. Henderson's explanation of the epidemic to be given in Lexington next Monday afternoon.

David and William Hynd were among the numerous sheepmen in the city on Wednesday, being interested in the wool market. No sales of importance have been reported this week, as the wool men do not take readily to the 13 and 14 cents being offered.

Mr. and Mrs. Hayhurst, who passed through the city on their return from Baker to their home in Portland, spent an hour or two here while visiting with Mr. and Mrs. W. R. Poulson. A brother of Mr. Hayhurst is married to Mr. Poulson's sister.

Mr. and Mrs. Leonard Barr, P. A. Anderson and Frank Winnard, all former Heppner residents now of Portland, arrived in the city Saturday evening to attend to business interests. Mr. and Mrs. Barr and Mr. Anderson returned to the city Tuesday.

Bert Johnson and Henry Filkins were in town on Wednesday from the Johnson farm, out north of Ione. The recent east wind did the wheat of that section some harm, but this may be largely overcome should rain arrive soon.

Elbert Cox returned home Sunday morning from Portland where he has been receiving medical attention for the past month at the veterans hospital. Mr. Cox has greatly improved in health.

Mr. and Mrs. Floyd Adams and family moved into the Barr residence on Baltimore street the first of the week. Mr. Adams having recently purchased the property from Mrs. Leonard Barr.

Miss Ottilia Hofstetter of Pendleton is spending this week at the home of her grandparents, Mr. and Mrs. M. J. Devin, while her parents are attending I. O. O. F. grand lodge in Corvallis.

The Clark shearing crew which has been working out the Frank Wilkinson sheep this week, is moving to the Bruce Kelley ranch to begin work at once on the Kelley flocks.

Vernon Jones was here from Irrigon on Monday with the first picking of his strawberries to reach this market. The fruit is of excellent quality and finds ready sale here.

Louis Padberg was up from the gas well Saturday, spending a short time in the city while attending to business affairs. Drilling at the well is progressing steadily.

Dillard French was in town from the Gurdane ranch on Wednesday, looking after business matters. He was accompanied by Mrs. French.

Mrs. Chester Saling drove over from her home at Prairie City on Tuesday, spending a day in the city while visiting with relatives.

C. O. Burchell of Corvallis arrived in the county Saturday for a visit at the home of his brother, Ed Burchell, at Lexington.

Mr. and Mrs. Edward Rietmann were Ione people in this city Saturday, having matters of business at the court house.

B. A. Amy, machinery dealer of Pendleton, spent Tuesday and Wednesday in Heppner while looking after business.

Mr. and Mrs. Joel R. Benton motored to Pendleton on Monday, spending a portion of the day in that city.

For Sale—2 Chester White boar pigs. Rufus Pieper, Lexington, 11.

Wheat is heading out quite rapidly in many sections of the county. The hot spell of three days the early part of last week did not hurt grain to any considerable extent, and the cooler weather has been beneficial. Mrs. Roy Campbell, who was in the city Tuesday from the Social Ridge farm, reports the cooler weather as being quite satisfactory to the wheat farmers just now.

Mr. and Mrs. Fred Everson were in the city yesterday from the farm home near Ione. Mr. Everson was displaying a sheaf of wheat that he had plucked from his fields, which gives promise of making a good yield should it fill properly. The heads are in the process of forming and appear to be doing well, however, Mr. Everson says, nothing is certain until the grain is harvested and in the sack.

Miss Beth Bleakman and Miss Juanita Leathers, two of the Heppner teachers, are sojourning in Portland this week. They departed Sunday by auto. These young ladies contemplate spending their summer's vacation in Alaska, Miss Leathers having a brother living at Ketchikan.

Lawrence Palmer was looking after business in this city Saturday from his home just below Lexington. While there was quite a heavy shower of rain at Heppner Friday afternoon, Mr. Palmer reports but a slight sprinkle in his vicinity.

Robert Wilcox of Lexington is taking advantage of the slack time on the farm, and harvesting a crop of cordwood in the mountains. Just now he is busy making delivery of the fruits of his labors to Heppner.

Theodore Anderson, pioneer Eight Mile wheat raiser, was looking after business affairs in this city Tuesday. Cool weather prevailing over his section is of much benefit to the growing grain.

Claude Huston was a visitor in the city Tuesday from his Eight Mile farm. While there has been a lot of wind recently, the cooler weather conditions proved beneficial to the wheat.

Mr. and Mrs. Henry Schwarz visited over the week end at Prosser, Wash. Returning Monday, they were accompanied by Frank Ginder, who is making a short visit here.

S. E. Graves, who farms the John Carmichael place east of Lexington, was attending to matters of business here Saturday. He reports grain doing well on his place.

Walter Luckman, Lena ranchman, was in Heppner Wednesday looking up the wool market.

Chas. McElligott, young farmer of the Ione section, was looking after business here Friday.

Tilman Hogue was a Goseberry farmer in this city for a few hours Saturday.

LEXINGTON NEWS

By RUTH DINGES.

Funeral services were held Sunday afternoon at the Christian church for Mrs. James Omohundro, Joel R. Benton officiating. Mrs. Trina Parker sang, accompanied by Miss Dona Barnett. Interment was in the Penland cemetery at Lexington. The pall bearers were Ralph Jackson, Alfred Nelson, William Smithurst, O. J. Cox and Harry Dingess.

Caroline Pearson was born in Falun Delarna, Sweden, and passed away at Heppner, Oregon, on May 14, 1931, at the age of forty-five. In 1901 Miss Pearson came to the United States to Springfield, Illinois, where she made her home for a time, then came west. She lived in Brownsville, Oregon, for about ten years, then removed to Walla Walla, Wash. On April 16, 1921, Miss Pearson was united in marriage with James Omohundro, at Walla Walla, and shortly thereafter they came to Lexington, where the family home has since been maintained. Besides her husband, James Omohundro, Mrs. Omohundro is survived by two sisters, Mrs. E. A. Brandt of Chicago, Ill., and Mrs. Anna Johnson, Falun Delarna, Sweden; and two brothers, John Pearson, Falun Delarna, and Eric Pearson, Springfield, Mass.

Commencement exercises were held for the class of '31 on Thursday evening at the Lexington school auditorium. The graduating class consisted of Faye Gray, Neva Warner, Vera Breshers, Harold Peck, Orlow Martin, Jim Valentine, Archie Munkers, Ellis Moyer, Maurice Reaney and Emmett Kuna. Veda Bundy, who is also a member of the class was not present at commencement, having finished high school at mid-year and gone to Portland, where she is now attending business college. Carlyn Winger, instructor from Pacific university, gave the commencement address, using as his theme the meaning and actual value of a college education. Peggy Warner gave the valedictory address, and Maurice Reaney the salutatory. Emmett Kuna gave the presentation speech for the class gift, which was a new background for the stage. The girls' sextet, consisting of La Verne White, Vera Breshers, Fay Luttrell, Ruth Luttrell, Naomi McMillan and Faye Gray, sang two numbers. Edwin Ingles presented the class and R. B. Wilcox, chairman of the board of directors, gave out the diplomas.

After the commencement exercises Vernon, Peggy and Kenneth Warner entertained a group of their friends at a dancing party. Guests were Mary and Patricia Monahan, Virginia Cleveland, La Verne White, Grace Burchell, Beulah Eskelson, Naomi McMillan, Ed-

ma Duvall, Gwen Evans, Mae Gentry, Helen Falconer, Erma Lane, Helen Wells, Ruth Dinges, Edward Burchell, Llewellyn Evans, Ellis Moyer, Maurice Reaney, Dale Lane, James Leach, Vernon Scott, Archie Munkers, Orlow Martin, Harold Peck, Cletus Nichols, Adrain Bechdoit, James Valentine and Mr. and Mrs. Edwin Ingles.

Lee Reaney and son Cedric of Salem spent the week end in Lexington. They were accompanied home by Maurice Reaney who will visit with them for a time.

This week end marked the departure of the high school and grade teachers. Mr. and Mrs. Edwin Ingles left on Sunday for Portland where they will spend a few days with Mrs. Ingles' parents. Then they will go on to California, where they will visit with Mr. Ingles' parents in San Luis Obispo and attend summer school. Miss Helen Falconer left immediately for her home in Enterprise. She was accompanied by Miss Helen Wells who will spend a few weeks with her before she returns to her home in Heppner. Mrs. Clarence Howell will visit in Lewiston, Idaho. She was accompanied by Miss Pearl Vail.

Grange was held in Lexington on Saturday evening. At the beginning of the evening two Mothers' Day selections were given. Rose Thornburg gave a reading, "Mother O Mine," and Mrs. Trina Parker sang "Mother Calling," fittingly illustrated by a tableaux. Candidates were initiated into the third and fourth degrees, the floor work being exemplified by Willows Grange, and the tableaux being put on by Lexington grange. At the business meeting George Peck spoke of the work and accomplishments of the Boy Scouts during the past year and asked the Grange to sponsor the movement again next year. The grange voted to continue helping the Boy Scouts. Cake, sandwiches and coffee were served, and dancing was enjoyed after the initiation.

Mr. and Mrs. W. L. Blakely and family are moving their household goods to Heppner, where they will make their home. Mrs. Blakely intends to leave soon for Portland, where she will spend some time visiting relatives and friends.

Billy Miller of Seattle has been visiting this week at the home of Mr. and Mrs. H. L. Duvall.

Earl Warner, Ray McAllister and George Broadley left on Friday for Port Townsend, Wash., where they will look after business matters.

Miss Eula McMillan who has been teaching in Antone has returned to Lexington to spend her vacation at the home of her parents, Mr. and Mrs. Gus McMillan.

The Lexington town baseball team played at Boardman Sunday where they were defeated, 10-12.

The printing of the county court proceedings in a recent issue of the Gazette Times was much appreciated by the taxpayers in this vicinity, and it is hoped that this practice will be continued.

Llewellyn Evans, Kenneth Warner, La Verne Wright and Jeff Youcum left Saturday morning for the mountains, where they will spend a week camping.

Mr. and Mrs. Galey Johnson were dinner guests at the home of Mrs. A. Reaney Wednesday evening.

J. E. Gentry, Mrs. Sarah White, Keith Gentry, Mae Gentry and Peggy Warner are spending a few days this week in Ritter.

Adolph Mojeske has begun work on a new house at his farm near Lexington.

ATTENDING GRAND LODGE.

Mr. and Mrs. John J. Wightman, Mr. and Mrs. A. J. Chaffee, Mrs. E. G. Sigsbee, Mrs. Frank Rasmus and Mrs. R. L. Benge are in Corvallis this week, attending the grand lodge session, I. O. O. F., and the state Rebekah assembly, as delegates from the local lodges.

REPORT OF AUDIT OF COUNTY RECORDS FOR 1930.

To the Honorable County Court: Acting under instructions, I have made a careful check of all money collected by the several officers and report the following:

CLERK'S OFFICE. I checked all of the original records and files to the Fee Book kept by the County Clerk and found all fees properly entered. This means that all instruments recorded, carry a fee, all indexing carrying a fee, were item by item checked to the Fee Book. All fees were entered in the Fee Book. I added the Fee Book and found all totals correct. All collections were promptly turned to the County Treasurer. I checked each dog license issued by the County Clerk and found all fees properly entered in the Dog License Register. I added the Dog License Register and found all totals correct. All collections were promptly turned to the County Treasurer. In July, by Treasurer's Re-

ceipt Number 693, the County Clerk by error, turned \$10.00 too much to the County Treasurer. The ledger kept by the County Clerk showing the Treasurer's account is up in every respect and reconciles with the Treasurer's account kept by the County Treasurer. All transfers, receipts and disbursements, balance on hand, and the amount shown by the Ledgers of the County Clerk and the County Treasurer. In order to know the true balance on hand in each fund all outstanding warrants in each fund would have to be taken into consideration. The County Clerk has issued warrants to correspond with all bills allowed by the County Court.

SHERIFF'S OFFICE.

In the Sheriff's office I checked all the original receipts issued by this office during the year 1930 and found all amounts collected entered on the Tax Register for the various years. I tested the totals on the Tax Register and found all of these were correct. I tested all the original tax receipts issued in 1930 to the Tax Rolls to see that they were correct. I also checked errors occurred on the 1929 Tax Rolls and these were corrected. On the Deed and License Rolls the number of errors occurred, mostly by failure to credit interest with the tax payments. All of these were corrected. Temporary License Fees for automobiles collected by the Sheriff were promptly turned to the County Treasurer.

Acting under a County Court order the Sheriff has retained all mileage fees for service of civil papers. These fees should be paid to the County as provided by Section 27-3030. During the year of 1930 County Land Sales to the amount of \$775.00 were received by the Sheriff's office. In making the requisition sheet to the County Treasurer on County Land Sales, Section 4366 of Laws, should be complied with, as follows:

"All taxes shall at the time of deeding, be paid in full, and cancelled. Provided, that the proceeds of any property acquired by the County by tax deed shall first be applied to the payment of the taxes of the County for the full amount advanced by said County to pay the State tax upon said property, and the warrant authority on such taxes have been levied and charged, as provided by law, against the property appearing on the Assessment Roll of said year, and the warrant authority on the collection of such taxes has been issued, then if a sum in excess of the tax so charged against such stock of goods or merchandise or personal property has been collected as herein provided, such excess shall be ordered repaid by

the County Court, whereupon the County Clerk shall issue a warrant for the same and the County Treasurer shall upon receiving such warrant repay from the general fund of the county to the person from whom the collection was made, or to the person entitled to such repayment, in the same manner as other claims against the county are paid. If a sum less than the tax so charged, after equalization and levy, has been collected, the deficiency shall be subject to collection by the tax collector or sheriff in the same manner that other taxes are collected, etc."

The following section provides a way for the County Treasurer to charge the different political subdivisions with their portion of said excess tax and turn the same to the general fund of the County. An itemized list of excess collections showing Page and Line on the 1929 Tax Roll was furnished by me to the County Court and I requested them to refund the over collections. At the request of the County Court, I investigated the authority for the County Treasurer to transfer funds. I found this condition: In each instance the County Clerk furnished the Treasurer with a Certification to the effect that the County Court had ordered such transfer. The Commissioners' Journal, being incomplete, did not give any information concerning the original order. As to the transferring of funds, I will call your attention to Page 26, Itemized Report and Opinions of the Attorney General of the State of Oregon 1928-1930. The County Court has authority to use or transfer district road taxes required to be levied and used for specific purposes, or Special County Taxes, levied in accordance with law for any other purpose than as directed in the statutes. In the case of Calkins vs. Lane Coun-

TY ROADMASTERS' OFFICE. In the Road Master's office I checked the payroll sheets as to hours of labor by price per hour, and amount each laborer received. A few small errors were found. I took the Board sheets and

checked them to the Labor sheets to see if all board paid by the County had been deducted from each of the laborer's wages. In a few instances the board was not deducted. The Road Master is responsible for the following amounts and in cases where he cannot deduct the amount from the laborer's wage he should pay the same to the Road Districts from which the amount should have been deducted.

Table with 2 columns: Name, Amount. L. Morgan \$9.00, Elaine Chapel 7.70, Walter Scott 46.70, Frank Gentry 5.70, -Hart 5.00, A. N. Kissler 15.00, E. A. Reed 20.70, R. Hayden 8.00, R. Garrett 8.00.

Board of Henry Taylor, Jay Chaffee, Roy Boyd, Ed Knoblock, County Court, Wm. McCaleb, Harry Tamblin was paid by County and not deducted from their respective salaries. I understand this is an understanding between the County Court and Road Master. However, the County Court should make an order to cover this condition so that the Road Master is cleared.

COUNTY COURT.

In reference to overcollection of taxes on personal property made by the County Assessor, I refer you to Section 4386 of Law relating to Assessments and Taxation, which provided: "After the Assessor has made a list of the property provided by law, against the property appearing on the Assessment Roll of said year, and the warrant authority on the collection of such taxes has been issued, then if a sum in excess of the tax so charged against such stock of goods or merchandise or personal property has been collected as herein provided, such excess shall be ordered repaid by

the County Court, whereupon the County Clerk shall issue a warrant for the same and the County Treasurer shall upon receiving such warrant repay from the general fund of the county to the person from whom the collection was made, or to the person entitled to such repayment, in the same manner as other claims against the county are paid. If a sum less than the tax so charged, after equalization and levy, has been collected, the deficiency shall be subject to collection by the tax collector or sheriff in the same manner that other taxes are collected, etc."

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ty et al. 105 Oregon 12123, the Court said: "It is a well established rule in this State that money raised by taxation and placed in a special fund can not be used for any other purpose. The constitution ordains that every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied; Const., Or., Art. IX, No. 3, Section 10 of the local budget law, Chapter 118 General Laws of Oregon, 1921, provides for the transfer of money from one fund to another, also, for its return to the fund from which it was transferred."

TREASURER'S OFFICE.

In this office I checked all receipts and disbursements in all funds and found on December 31, 1930, the cash balance on hand was \$122,837.25. I examined the Treasurer's bank statements and found a reconciliation of this amount. The balance sheet taken from the Ledger, December 31, 1930, kept by the County Treasurer agrees with the balance sheet of the same date, taken from the County Clerk's Ledger of the same date.

The work in the several offices is carefully done and is a credit to the officers.

Very sincerely, DAISY NOE, Auditor for Morrow County.

Advertisement for J.C. PENNEY CO. INC. featuring Bath Towels. Text: "SAVE MORE by shopping where Low Price and High Quality combine! Bath Towels NEW LOW PRICE 4 for 98c. Large size terry towels, 22x44—heavy weight, too. Colored borders and a variety of designs. Get them at this new low price. J.C. PENNEY CO. INC. DEPARTMENT STORE HEPPNER, ORE. Manager's Phone 1382. SMART TIES 79c. New, lightweight fabrics for Spring and Summer... and a price that will tempt you to buy a half dozen or more!

Advertisement for HEPPNER TRADING CO. Text: "GIVE YOUR TURKEYS A POOR START AND THEY WILL GIVE YOU A POOR FINISH. Start Them Right With SPERRY'S SUREPOULT. We represent Balfour-Guthrie & Co. Grain Exporters and Millers. See us for quotations on your new crop wheat. HEPPNER TRADING CO. INC. Phone 1482. Free Delivery in City Limits.

Advertisement for U.S. TIRES. Text: "The Leading Feature of a Complete Service— ONE STOP does it all. U.S. TIRES. PROUD as we are of every service we give, we like to feature U. S. Tires. They indicate the high standard of quality which we maintain in everything. U. S. Tires are built to give service far beyond any other tires of the day — yet they cost no more than ordinary tires, often less. Come in and let us show you how we can save you money by completely servicing your car at one stop. PRICED TO MEET COMPETITION. Full stock of Rings, Fan Belts, Gaskets, for popular makes of cars. CHAMPION SPARK PLUGS. FERGUSON MOTOR COMPANY Heppner, Oregon Phone 1183. THE BIG SWINGS TO U.S. TIRES.

Advertisement for ARROW TRUMP shirt. Text: "ARROW TRUMP IN WHITE AND COLORS \$1.95. ARROW TRUMP in white, the largest-selling shirt model in the world, now in new, winning colors, blue, silver, tan and green. Wilson's The Store of Personal Service.