

RAILROAD WINS IN TAX FIGHT

County Attorney Bennet Advises Commissioners Levy by Raynesford Is Illegal.

An opinion by County Attorney H. G. Bennet to the board of county commissioners relating to the legality of a special 3-mill tax levied by the school board at Raynesford and paid under protest by the Great Northern, will next week have the effect of releasing tax moneys in the amount of \$116,670.20 for distribution to four cities and 30 school districts. Only \$659.55 was involved in the payment protested by the railroad, but former County Treasurer Lee Dennis held that the Great Northern's proceedings prevented his office from making other distributions that were technically affected. The county attorney's opinion is that the special levy was not legal, which will cause the county board to order distributions completed, although the \$659.55 immediately affected cannot be released with a court order. The Raynesford levy was made, it is understood, to defray expenses connected with the erection of a new schoolhouse in the town and the consolidation there of several districts. It is current that the extra tax was agreeable to all property owners in the district except the Great Northern, which contends it would have been required to pay \$659.55 above

its regular tax had its protest not been upheld by the county attorney. Mr. Bennet's opinion has been awaited with considerable interest by several school districts in Cascade county and by officials. His communication to the commissioners is as follows: "To the Honorable Board of County Commissioners of Cascade County, Montana. "Gentlemen: Your honorable body having submitted to this office the question of the legality of a 3-mill levy under and by virtue of chapter 119 of the laws of 1915, as made by the trustees of school district No. 2 of Cascade County, Montana, for high school purposes, against which said levy protest was made by the Great Northern Railway company against their proportionate amount of said levy, amounting to the sum of \$659.55, we beg to hand you the following opinion thereon, to-wit: "Our opinion is that said tax levy is illegal. "Chapter 105 of the sessions laws of 1917, which is almost identical in language to the act of 1915, we believe fully sets out the manner and method under which a levy shall be made for high school purposes. We consider the two acts in conflict and that such conflict is irreconcilable and, as between these two acts, the latter shall govern. There is no question in our mind that the two acts were passed for the purpose of accomplishing the same thing and that the intent of the latter measure was to repeal all measures heretofore passed relative to levies for district high school purposes. "While repeals by implication are not favored by the courts, the decisions are numerous that where a statute passed subsequently to another which is incompatible with its provisions, repeals by

implication the parts of the first act that are inconsistent with it, and that where such conflict is fully apparent, the last act adopted will govern. "We are of the further opinion that the act of 1915 is unconstitutional. "Respectfully submitted, "HAROLD G. BENNET, "County Attorney."

STOCK RUNS AWAY FROM HAY, HE SAYS

W. V. Talbott, One of the Well Known Farmers of County, Calls This Mildest Winter.

That the weather of this winter is the mildest of any winter of the 29 years he has lived in Montana is the statement of W. V. Talbott of Armington, one of the well known farmers of the county. Mr. Talbott, who is the superintendent of the agricultural section of the state fair, is one of the successful farmers of the county who always brings home many blue ribbons on his displays at the state fair and he keeps definite date on the weather conditions from year to year, so his statement that this is the mildest winter since he has been in the state may be accepted as not wholly a matter of memory, as in the case of some who discuss the weather.

"Stock run away from hay this winter," said Mr. Talbott, "because they prefer to get their forage from the range. That is a most unusual condition. They generally are anxious to get the hay about now and run after it. But it is a fortunate thing for farmers in some sections of the state that we have had a mild winter. In our immediate neighborhood we have good farmers and they are well stocked to meet the need winter may bring. But they were more fortunate than some sections and in those parts where the season was against them, a severe and long winter would have meant a hardship for the farmers. So I am glad we are having this excellent winter. "Winter wheat in our vicinity is looking fully 100 per cent of any previous year, as to condition, and it has such a fine start that I am sure it will come along fine with anything like a normal crop year from now on. As I see it, the future for this section of Montana is bright."

CORPORATIONS MAKE REPORTS

Annual statements were filed with the county clerk and recorder yesterday by corporations as follows: American Oil Co.: Capital stock, \$750,000; amount subscribed, \$235,107.90. A. H. Gray, president; F. A. Gackey, vice president; J. M. Affleck, field manager; R. P. Jackson, secretary. Equity Co-operative Association of Montana: Capital stock \$500,000; amount subscribed, \$96,025.77. W. M. Nairn-game, president and general manager; C. W. Cleveland, vice president; C. A. Tucker, secretary.

MRS. LUSSY'S BROTHER DIES
Mr. and Mrs. Charles Lussy of the White House Inn have gone to Los Angeles, called there by the death of Mrs. Lussy's brother, Camille Paunnie. They left for the coast on Sunday.

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Kimball, walnut	385.00	288.00	Strohber
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			Special
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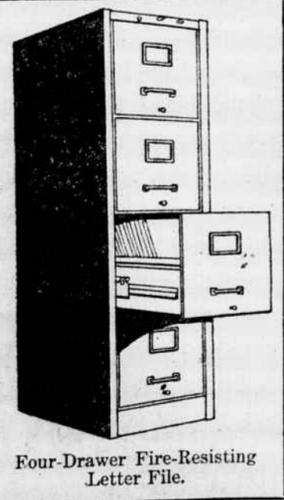
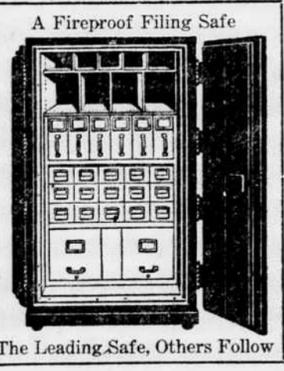
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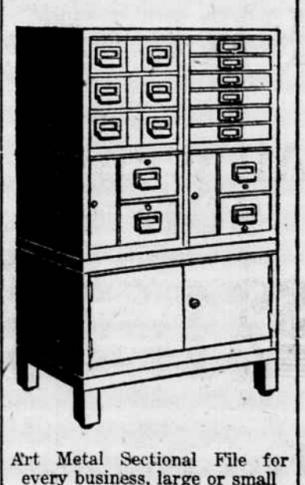
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