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LICENSELESS CARS TAXABLE

DEALERS MUST PAY TAX ON ALL CARS NOT DULY LICENCED

Attorney General of State Reverses Himself in Recent Decision on Dealers' Stock Cars.

Automobile dealers who fail to pay license on every car held in stock on March 1 must pay a county tax on all cars not carrying a license, according to an opinion received from the state attorney general by County Assessor D. Proctor. The opinion covers all motor vehicles on which a license has not been secured.

The opinion states that in each case of a license being granted, it is the individual car that is licensed and that the issuance of additional plates at \$5 each to dealers does not provide a license for each motor vehicle.

The opinion, which reverses a previous decision of the attorney general, says, in part:

"Under this view, it follows that a dealer merely pays an occupation tax when he pays his \$30, with the privilege of using one car, to which he affixes the number plates for demonstration purposes, and the payment of that sum does not relieve him of paying the personal property taxes which may be assessed on his stock of goods on March 1. Exemptions from taxation are never presumed and the purpose to exempt property must clearly appear in the language of the statute or it does not exist. Manifestly it was not the intention of the legislature to exempt a manufacturer or dealer who might have all the way from ten to a thousand cars in stock on March 1st to relieve him from taxation and to keep these cars from the tax rolls with the only expectancy that they might thereafter be sold at a profit. The cars might not be sold at all, or they might be sold after July 1st or October 1st or any year, in which event such cars would pay neither taxation nor license fee for one-half to three-fourths of the calendar year.

"To the argument that it is unjust to levy a personal property tax on the dealer on March 1st on a motor vehicle for the whole year, when the property might be sold the next day, we submit that that is the situation with any stock of goods or any other personal property. The assessment is as of March 1st, though the owner may sell his personal property the next day could not avoid payment of the tax. To such goods, secured after March 1st, pays no tax for the remainder of the year and the vendor to whom the property was assessed on March 1st does pay the tax, while the automobile owner purchasing after March 1st pays a license fee which is in lieu of and includes a personal property tax. It constitutes double taxation for the purchaser to pay the license fee, the answer is that the imposition of a license privilege or occupational tax upon the use of the same property is not double taxation."

INCOME TAX IS AFFECTED

BIRTHS, DEATHS AND MARRIAGES MUST BE CONSIDERED.

Widows or Widowers Who Lost Hands or Wives During Year, Are Especially Affected.

Births, deaths and marriages during the year 1920 affect materially income tax returns for that year.

Millions of babies were added to family circles, each of whom brings an exemption of \$200 in the parents' income tax return.

Widows and widowers who lost their husbands or wives during the year are especially affected. They are single for the purposes of the income tax law and are granted only an exemption of \$1,000 unless the head of a family.

Persons who were divorced or separated by mutual agreement during the year also must consider themselves as single persons.

The status of the taxpayer on December 31, 1920, determines the amount of the exemptions. If on that day the taxpayer was married and living with wife or husband, claim may be made for the \$2,000 exemption. If single, or married and not living with wife or husband on December 31, the exemption is only \$1,000.

Persons who reached majority during the year and whose earnings for that period amounted to \$1,000 or more, of \$2,000 or more, according to their marital status, must file a return and pay a tax on their net income in excess of these amounts.

To avoid penalty, the return must be in the hands of the Collector of Internal Revenue for the district in which the taxpayer lives, or has his principal place of business, on or before midnight of March 15, 1921.

SLIPPERY GULCH SHOW A SUCCESS

The Slippery Gulch entertainment put on by the local Moose last week for three days was a success financially as well as otherwise. Over \$7,000 was spent by the local lodge to stage this unique show and, while no

financial report has been made showing the amount of net proceeds, the organization made a handsome profit on the affair. The entire net proceeds will go towards the lodge's national home, Mooseheart.

Saturday evening, the closing day of the largest crowd ever attending a similar affair here was packed in Rex Hall. A number of prizes offered at the affair following the closing. Lillian Wade won the watch, Georgia Dalbow the water set, Miss Murphy of Baker, the Eversharp pencil, and Mrs. H. Swartz, the china set.

At the last two meetings of the lodge over 30 new members were initiated. A banquet was given Wednesday night in honor of the new members.

The next entertainment to be put on under the auspices of the lodge is the Garner Jubilee Singers, who will be here February 22. The Garner Singers are known as among the best jubilee singers in the county. There are seven singers in the company.

GALES CAUSE TIMBER LOSS

PORT ANGELES, Wash., Feb. 11.—Early estimates of the amount of damage to timber by the storm which swept the Olympic peninsula of Washington on January 29 and 30 were greatly increased today with the announcement by Charles Morawski, assistant federal forest supervisor for this district, that the loss in uprooted timber is more than \$100,000. The estimate was made after a trip to the stricken district.

While no lives of life has been reported, from 20 to 30 families in the Clearwater, Bogachiel, Hoh and Queets river districts have not been heard from, according to Mr. Morawski.

Many of them are believed to be short of food and it may be several days before they can be reached with supplies, he said.

The fixed star Hotelguese has been measured by a new process and found to have a volume 27,000,000 times that of the sun.

The four-eyed fish of the Gulf stream is a parasitic hunter, going for its prey into the mouths of large fish which remain perfectly still while the parasite is being removed.

WHEAT CROP SHOWS GAIN

FIGURES ARE GIVEN OUT ON WORLD'S PRODUCTION.

Two Billion and a Half Bushels Are Produced in 1920. According To Announcement.

WASHINGTON, Feb. 11.—The total 1920 wheat crop of all countries reported to the International Institute of Agriculture at Rome, Italy, amounted to 2,650,000,000 bushels, as compared with 2,550,000,000 bushels harvested the preceding year, according to a report today to the department of agriculture. The total oats crop in the same countries was given as 3,366,000,000 bushels, compared with 2,805,000,000 bushels in 1919. The last wheat crop compares with a five-year average of 2,670,000,000 bushels, it was said.

The total Australian wheat crop was estimated at 147,000,000 bushels, an increase of an even 100,000,000 bushels over the preceding year, and comparing with a five-year average of 110,000,000 bushels.

THEATRES

"HALF A CHANCE," A SMASHING RED-BLOODED DRAMA

"No matter what was in your past, it is the man you are now that I love," Jocelyn Wray told John Steele, a famous criminal lawyer, and the red-blooded, two-fisted hero of "Half a Chance," showing at the Star Theatre.

But when he was identified as an escaped murderer she turned from him in horror. Then he told her that he had been a prizefighter, of whom drink had made a despoiler. A murder was framed up against him and he was convicted. He escaped, was shipwrecked and cast ashore on a desert island, where he spent the years until his rescue studying law from books found on a wreck.

Did she admire the spirit and the

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Heart Shaped Butter Cookies, iced red 40c doz.

Heart Shaped French Pastry, \$1.80 doz.

Special Heart Shaped Gateaux, and Tortes, from \$1.50 up.

NEW

Apple Cakes made from fresh apples, with homemade Apple Jelly, 25c each.

Mother's Bread, Whole Wheat, Rye, Raisin and Swiss. Eat More "Health Bread," contains the Whole of the Wheat Berry.

grit of the man who had conquered with less than half a chance. Your curiosity will be entertainingly satisfied when you see "Half a Chance."

"BLACKMAIL" STORY OF POLITE UNDERWORLD AT SHERRY THEATRE

"Blackmail," a screen version of Lucia Chamberlain's Saturday Evening Post story of the skillful workings of the crook world, was shown yesterday at the Sherry Theatre, with Viola Dana in the star role. The film, which is a Metro special production, deals with that strata of society always of fascinating interest to a large percentage of humanity and the special wifery of the police.

Miss Dana made a winsome adventuress and her depicting of the chic daughter of the polite underworld added another to her already long list of successes. Wyndham Standing, who won his fame as a leading man in many roles on both sides of the water, as a lawyer was a lover to win the heart of even a coldly calculating girl of the crook colony. Others in the supporting cast were Florence Turner, Alfred Allen, Edward Cecil, Lydia Knott, Fred Kelsey and Jack Rol. Also showing a comedy.

STAR Saturday Sunday

A Red-Blooded Drama of a Man's Fight and a Woman's Faith.

"HALF A CHANCE" with Maklon Hamilton & Lillian Rich

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