

FIRST SHOWING OF NEW  
**"MINA TAYLOR"**  
 Dresses

For Women and Misses

We have received the first shipment and are now showing the new Mina Taylor Dresses for Spring 1922. These dresses are nationally known and are shown in the best stores throughout the United States.

The Mina Taylor dresses are for house, afternoon and street wear, made of gingham and are daintily and hand-studily trimmed. You will want to see these new "Mina Taylors."

# HILL'S DEP'T STORE

## Income Tax Facts

Thousands of letters have reached the Bureau of Internal Revenue relative to changes in revenue legislation. Taxpayers desire to know that benefits to which they are entitled under the revenue act of 1921 by way of increased exemptions, lowered surtaxes, and allowances for deductions, contributions, and bad debts.

To the person of moderate income, probably the most important change is in the exemptions, or credits. Under the revenue act of 1921 a married person or head of a family whose net income for 1921 was \$5,000 or less is allowed a personal exemption of \$2,500. If the net income is more than \$5,000, the personal exemption is \$2,000. The exemption allowed a married person or head of a family under the revenue act of 1918 was \$2,000

regardless of the amount of net income. Exemptions for dependents, also, are increased from \$200 to \$400. Thus, a married man with three children, whose net income for 1921 was \$4,000, will pay this year an income tax of \$12. On the same income for 1920 he paid a tax of \$56.

Husband and wife living together receive but one personal exemption of \$2,500 or \$2,000 as the case may be. If they make separate returns, the exemption may be taken by either or divided between them.

**Normal Tax.**  
 To overcome the disparity in the normal tax in the case of two taxpayers, one of whom is just within the lower exemption of \$2,000 (applying to income of more than \$5,000) and the other just within the higher exemption of \$2,500 (applying to income of \$5,000 or less), the law provides that the reduction of the personal exemption for married persons and heads of families from \$2,500 to \$2,000 in such cases shall not operate to increase the tax which would be pay-

able if the exemption were \$2,500 by more than the amount of net income in excess of \$5,000.

There is no change in the exemption of \$1,000 granted a single person or a married person not living with husband or wife. Non-resident aliens are allowed a specific exemption of \$1,000 regardless of their marital status, and are allowed no exemption for dependents.

The normal tax of 4 per cent on the first \$4,000 of net income above the exemptions and 8 per cent on the remaining net income remains unchanged. This applies to citizens and residents of the United States. Aliens non-residents receiving income from sources within the United States are taxed to the full 8 per cent on income from such sources.

## SNOW DRIFTS HALT MAILS

(Special to The Observer)

LADD CANYON, Feb. 7.—If the ground hog can be relied upon our winter will soon be over. January has been a real winter and the sunshine and milder weather will be a welcome visitor.

H. W. Peebler and Charles Grundy have been every day visitors in town the past week serving on the grand jury.

L. Deansmith returned from across the mountain this week, where he had been shearing sheep.

Miss Helen Peebler is not so well as she has been. The cold weather is bad for her troubles.

The Get Together Club met at the home of Mrs. E. Johnson last week. The day was a terrible one for the ladies to get out, but they braved the wind and twenty ladies were present. Mr. Johnson's sister, Miss Johnson, was a visitor, being off duty as a nurse. The afternoon was enjoyed by music and a social good time. The hostess served a delicious lunch before going home time. She was assisted by Miss Johnson and Mrs. H. W. Peebler. The next club meeting will be held February 9, at the Wm. McCauley home. A beautiful wreath was sent to John McCauley and his family in honor of his beloved wife, whose passing was learned recently by the club.

The committee for the next meal to be given for the club members and their families met with Mrs. C. Lofland, the chairman, last Tuesday. Mrs. Lofland will be ably assisted by Mesdames Titus, McClure, Butler and Wilson. It was decided to give this social in the form of a Valentine Party, February 14.

Mrs. Roy Hawley entertained her friends, Mr. and Mrs. Chas. Grundy, and Mr. and Mrs. Sherrel Ewin recently.

Roy Couch has a carpenter at work remodeling his house.

Mrs. Frankie Fulton arrived in La Grande Sunday night from Minneapolis, Minn., to spend some time with her sister, Miss Helen Peebler. Roy Peebler is here to visit his sister.

Geo. Tilton has gone to Minnesota to see his father, who is not expected to live long. It is hoped that he may arrive while his father is yet able to know and appreciate his being there.

Mrs. Lucia Spencer and little ones are here from Herbeston with Mrs. Tilton during Mr. Tilton's absence.

Areal Bean, the No. 2 house mail, drove as far as D. W. Miller's today, but, owing to the terrible drifts, he went back to town. The people appreciate a man who will show his good will by going as far as he can.

## SOLDIER BONUS RULES REVISED

New Rules Governing State Aid Have Been Announced by Commission in Charge

SALEM, Feb. 7.—Revised rules and regulations with relation to the operations of the world war veterans' state aid commission were made public today by Captain Harry C. Brumbaugh, secretary of the commission. The new rules became effective January 20.

Important among the revised regulations are the following:

Acceptance of a loan for less than \$3000 does not prevent the applicant subsequently applying for an amount that will make his aggregate applications \$3000. Pooling of property of two or more applicants will not be permitted. Each applicant must be separate and no loans will be made on undivided interest in property.

Two or more parcels of property located in one county may be offered as security.

**Timber Lands Not Accepted.**

Timber lands or mining claims will not be accepted as security for a loan, nor unproductive or unimproved property unless part of the proceeds of the loan is for the construction of a home on the property.

Rejection of application for a certain amount as a loan on property does not operate to prevent the submission of a new application for a loan. The net appraisal of the land is arrived at by deducting all liens for public improvements, sewers, drainage rights or irrigation.

When proceeds of a loan are to be used to accomplish the transfer of title, the transaction will be handled through a bank or trust company. When the applicant wishes advances to meet payments for material and labor, the transactions will be through an authorized bank or trust company.

**Estimates to Be Checked.**

No advance to borrowers for improvements on real property to meet payments for material or labor shall be authorized unless the applicant or qualified relative is the owner of the property at the time of completion of the loan as provided by the rules and regulations.

The appraisal of the land shall be confined to a real value. Plans, specifications and building estimates will be checked in the office of the commission and will be considered by the commission, together with the appraiser's report in determining the amount of the loan to be authorized.

In cases where money is to be advanced on a contract, the contract shall set out the periods of construction at which payments shall be made to the contractor and the commission shall be furnished a certificate of the contractor approved by the borrower and the architect or agent of the commission, to the effect that such stage of construction has been reached. Also that the construction and workmanship conform to the plans and specifications. The trust company or bank shall then prepare the claim voucher covering the amount due, have it duly signed and verified by the applicant and have the same forwarded to the commission. If approved by the commission it will be forwarded to the secretary of state for audit and payment.

**Meetings to Be Weekly.**

When the actual payment of bonuses and advancement of loans start, probably March 1, the members of the commission will hold meetings in Salem as frequently as once a week. This will be necessary, the commissioners said, because of that provision of the bonus law which provides that all appraisals of land shall finally be passed on by the state.

Applications for loans and cash bonuses continue to arrive at the commission headquarters in large numbers. As previously announced approximately 60 per cent of the applicants prefer the cash bonus to the

## Is Football Sport for Girls



Two girl teams played football at Sudbury, England, in a match arranged officially to show whether the game is too much for girls. Photographs who made the test examinations voted in favor of play.

With a slight change in the table was a change in the table and when her husband was notified she and her husband were notified enthusiastically. It is a little bit of a joke, if there is one, but it is a little bit of a joke. Just think, if her husband had had a wife, it would be a joke.



MRS. D. W. AINEY  
 Demonstrating at the  
 HARRIS GROCERY  
 Feb. 6 and 7.

loan. This is due to a large extent to the fact that many ex-service men who originally desired to obtain the loan, have found themselves without any security acceptable to the state. The only alternative for these men is to accept cash compensation based upon the time they served in the army or other branches of the military service during the World War.

Approximately 50 men and women are now employed in the bonus offices and the applications are being checked over almost as rapidly as they arrive. As far as possible, the bonus commission is employing only ex-service men and women.

The 14th Infantry, stationed at Fort Davis here, has become a regiment of swimmers. Almost every man in the outfit is now able to navigate in the water and Colonel William H. Oury, the commander, is proud of the achievement.

The work of teaching the soldiers to be at home in the water began three months ago under the direction of Homer Baker, physical director of the Gatum clubhouse. After a resting spell, the instructor will undertake to teach every man in the regiment to swim 50 feet or more carrying a pack containing a first aid kit, canteen, blanket, shelter half tent, tent pole, hammock, can, tent pins and other incidentals.

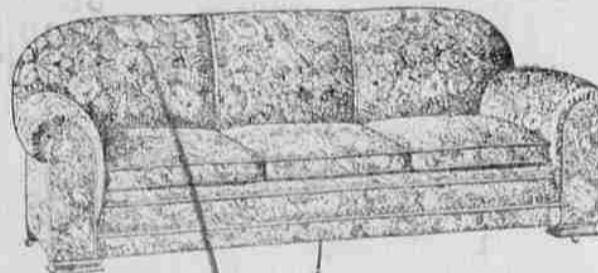
When this is accomplished, it is claimed, that the 14th Infantry will be the only regiment in the United States army equal to such a feat.

Watermanship is regarded as invaluable for military work in the Canal Zone.

## INFANTRY NOW ARE SWIMMERS

(By Associated Press)  
 CRISTOBAL, Canal Zone, Feb. 7.

## Overstuffed Davenports



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 THRIFT SHOP OPEN.  
 \*\*\*\*\*  
 The Red Cross Thrift Shop is open daily now in the New Foley Building, off the Adams avenue entrance. Thursday will continue to be Thrift Day and on this day all who have donations for the shop are asked to have it ready to be delivered, that being the day collections are made.  
 12-10-19  
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 Main 44

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 Sign Service  
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 The modern kind that lasts  
 A Guarantee With Every Stroke of the Brush and the Guarantee is Good.  
**Runyan**  
 In Hug's Garage

## Specials

- 1 lot Men's, Ladies' and Children's Sweaters, values to \$5.75, SPECIAL \$3.95
- 1 lot Men's, Ladies' and Children's Sweaters, values to \$4.25, SPECIAL \$1.93
- 1 lot Children's and Ladies' Sweaters: reduced 25%
- 1 lot Toques, Tams and Skating Caps, value \$1.69, SPECIAL 98c
- 1 lot Children's and Boys' Caps 19c

## ANDREW'S VARIETY STORE



We make a specialty of the repair of fine watches, clocks and Jewelry.

When you leave your work with us we return it to you with the guarantee that it is as good as when it left the factory that made the article.

We are prepared to repair and deliver work promptly and at a reasonable charge.

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