La Grande Evening Observer

INDEPENDENT NEWSPAPER

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CITY AND COUNTY OFFICIAL PAPER

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FOR THE LORD GOD is a sun and a shield; the Lord will give grace and glory; no good thing will he withhold from them that walk uprightly.—Psalm 84:11.

Would Protect Teachers

State House, Salem. (By Mail).—A bill is in the hopper that provides for cinching a school teacher's contract with the school board, or perhaps a better way to state it is that it binds the school board tighter and makes a contract entered into by the board impossible to break. The teacher's side of the contract remains the same. But it must be remembered that under present laws a teacher's certificate to teach can be revoked if that teacher breaks her contract with the school board. The state superintendent has revoked a number of certificates on that ground, so when the facts are known it is no easy matter for a teacher to break an agreement unless the board is willing.

* * *

We drew a place on the educational committee and we can see a lot of work ahead of that committee. For instance, the state normal school question is coming up with a rush one of these days. We are positive that something should be done for the Monmouth normal. There is no doubt of it, but already there is not only one additional normal school asked for, but there are four. Of course four will not be granted, but it is in the realm of human imagination that an additional normal might be ordered, the place of location to be named by the board.

* * *

Judge George Davis is a new senator. He comes from Malheur county but he is no stranger. Judge Davis used to practice law in La Grande and was later on the bench in Grant county. In this session he heads the irrigation committee and will be a hard worker for his people over in Malheur who have undergone some very unhappy days in attempting to tame the stubborn sagebrush soil and get it under water.

* * *

Al Rushlight, former mayor of Portland, is one of the new men in the house who is decidedly interesting. Al was raised in Portland and started in as a plumber with a little shop and a small kit of tools. Today he is the biggest contractor in the northwest.

* * *

State Treasurer Tom Kay insists that Oregon is not heavily taxed as compared with other states of the west and Governor Pierce says we are the most heavily taxed state in the union. Each produces figures to support his contention and each has a convincing argument. All of which reminds us of a statement made by Clarence Darrow, the famous criminal lawyer, who was once on a trip west. Darrow says somewhere there is what is called a statistical factory that will furnish figures to prove any statement one wants to make.

* * *

The most efficient chap we have ever known in public life is one Sam Kozer, secretary of state. He is by all odds the last word in looking after details. Preparations for this session were made in such a way that not a single thing is to be asked for. From the law books to the pen points every desk is equipped. He has system about everything he does and to please the Marion county senators he even installed a drinking fountain that runs Salem water when the senate has for years been supplied with Bull Run water shipped in from Portland. Sam will please you no matter how you feel, for he has the know-how, the intuition, the ability, and he never loafs on the job.

Bruce Dennis

Stanford professor says the time may come when we'll make use of the agricultural possibilities of the moon. It looks like some moonshine was mixed in that suggestion.

Considering the value of what was saved in the process, the $150,000 paid to the Leopold-Loeb lawyers was money thrown away.

Many a man gets mad because he has to answer the phone a few times, and cusses out central who has to answer the phone all day.

THE OLD HOME TOWN • • By Stanley

OFFICE CAT

TRADE MARK REG.

By Junius

She: "What makes you think Jones is tired of his wife?"

He: "Sign in front of the house says 'Honey for Sale.'"

* * *

"Is this color fast and really genuine?"

"As genuine as the roses on your cheeks, madam."

"H'm! Er—show me something else."

* * *

"My advice to girls of the office," says a La Grander is, "if he can remain for an hour without lighting a cigarette, it is true love grab him."

* * *

Rudy Valent'no sees his name on the wane in the public prints, so he goes to Europe, stays a couple of months and then breaks into the front pages with his upholstered face.

* * *

"This is a very serious offense you are charged with. Have you no counsel to look after your defense?"

The prisoner in the most confidential manner leaned toward the judge. "No, Your Honor, but I have some very good friends on the jury."

* * *

The chamber of horrors is the room in which a woman discovers her first gray hair.

* * *

Some radio fans think they have picked up some foreign country when they cannot understand what is coming in.

* * *

At first marriage is a partnership. Then when about six kids clutter up the place it becomes a corporation.

* * *

"Must be a gentleman farmer located nearby."

"What makes you think that?"

"I noticed that the best scarecrow we passed had golf togs on."

* * *

A friend who sticks when the letters don't come, when the visits fail and when the years write their story of long absences, is a real one.

* * *

One reason why some of the girls are called radio flappers is because they are so easy to pick up.

CHRISTMAS TREE EXPLOITATION IS FOREST MENACE

OLYMPIA, Wash. (AP)—With commercial cutters taking an estimated toll of 1,000,000 Christmas trees annually from privately owned logged-off land in the state of Washington, their activities are becoming an important factor in the already serious problem of reforestation, according to Fred E. Pape, state supervisor of forestry. The Christmas tree cut, he declared, now equals the number of mature trees ordinarily felled each year in lumbering operations.

"The menace of the annual holiday onslaught is all the more serious," Supervisor Pape stated "when the class of trees selected and the manner in which the cutters proceed is taken into consideration. If they followed a thinning out process, their activities might even be beneficial, but, because of the economic problems involved, the method followed by the cutters is one which is most destructive to the growing timber.

"Purchasers demand trees which are well formed and this kind can be secured in large quantities only where the growth is rather scattered and needs no artificial thinning. In order to render their operations profitable, the cutters select such tracts and then make a clean sweep, as their ratio of profits is increased largely by the number of marketable trees taken from a given acreage. State laws prevent the cutting of christmas trees on state property."

There is now, however a growing belief on the part of some legal authorities, Supervisor Pape said, that such cuttings on privately owned land can be prevented on the general principle that private interests must always be subservient to public welfare.

In addition to supplying Yuletide decorations for state residents, Washington Christmas trees are now being shipped to many other states and even to the American island possessions.

Income Tax Facts

No. 1.

The normal rates of tax under the revenue act of 1924 is 2 per cent on the first $4,000 of net income in excess of the personal exemption, credit for dependents etc., 4 per cent on the next $4,000 and 6 per cent on the balance. The surtax is graduated upon the net income of any individual in excess of $10,000. The rate of tax begins at 1 per cent of the amount in excess of $10,000, but not in excess of $14,000. Upon incomes of $14,000 there is a tax of $40 with rising graduations until finally the tax is $170,020 upon net incomes of $500,000 in addition 40 per cent of such excess. Under the preceeding act the normal rates were 4 per cent on the first $4,000 of net income above the exemptions and credits and 8 per cent on the remainder of net income, while the surtax rates ranged from 1 per cent on the amount by which the net income exceeded $6,000 and did not exceed $10,000 to 50 per cent of the amount by which the net income exceeded $200,000.

The revenue act of 1924 contains a special provision for reduced taxes, which did not appear in previous laws. All net income up to the amount of $5,000 is deemed to be earned income. On this amount the taxpayer is entitled to a credit of 25 per cent of the amount of the tax. For example, a taxpayer, unmarried and with no dependents whose net income for 1924 was $5,000 would pay without this reduction a tax of $80. His actual tax is $60. From his net income of $5,000 he is allowed a personal exemption of $1,000; the tax of 2 per cent on the first $4,000 is $80, one-fourth of which, or $20, may be deducted.

In no case is the earned income considered to be in excess of $10,000. An instance, a taxpayer married and with two dependent children received in 1924 a salary of $12,000. His total tax, including normal and surtax, without the 25 per cent reduction on earned net income would amount to $202. However, he may deduct from $10,000, the maximum amount of earned net income, $2,500—a personal exemption of $2,500, plus a $400 credit for each dependent. On the remaining $6,700, his tax amounts to $188—2 per cent on the first $4,000 and 4 per cent on the $2700. One-fourth of this amount, or $47, deducted from $202 leaves $255 as the amount of the tax due.

Another example is that of a married man with no dependents whose salary was $3,000 and who made in a real estate transaction a profit of $4,000. On a net income of $7,000 his tax, without the benefit of the 25 per cent reduction would amount to $199—$7,000 less a personal exemption of $2,500 equalling $4,500, on which the tax on the first $4,000 at 2 per cent is $80 and on the remaining $500 at 4 per cent is $20. But while his net income from the salary was only $3,000, the act provides that $5,000 shall be considered as earned income. From $5,000, therefore, is deducted his personal exemption of $2,500, the tax on the remainder at 2 per cent amounting to $50. One-fourth of this amount, or $12.50, may be deducted from $199, leaving $187.50 as the amount due.

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TEN NATIONS IN NEW FILM

BERLIN (AP)—German, English and American capital has been united to produce an international film, the story and the treatment of which will ensure popularity in all important countries of the world. The purpose is to increase salability by making a universal appeal.

The film is called "The City of Temptation," and it is being taken under the gigantic glass sheds that at one time were used by the aviators of former Emperor William. Ten nations are represented in the colony of actors, producers, photographers, directors and writers engaged in the work.

The film is a development from a story of Sir Philip Gibbs, who is personally assisting in the production. It centers about Constantinople and shows the tragedy of Russian refugees who crowded the Turkish capital without funds four years ago when the movements in South Russia against the Bolshevist armies failed and all non-Bolshevists were compelled to flee.

Miss Julianne Johnson, of Los Angeles, has the leading role in the film, that of a Russian girl who was compelled to support herself and her aged father by dancing in one of the cabarets of the Turkish capital. Mlle. Chekova, a niece of Chekov, the celebrated Russian novelist and playwright, also fills a prominent role as one of the Russian princesses who were compelled to become waitresses in Levantine cafes.

Willis Niebuhr of Los Angeles, is directing the film, and Malcom Todd and several other English actors are playing the roles of Englishmen. There are a number of German actors in the cast, where all the Scandinavian countries and most of the Balkan states are represented. The Turkish minister here and other members of the Turkish legation have been called into conference in the production, and have attended the staging of many of the scenes.

California actors, directors and photographers find the German winter rather trying after years of work in the land of sunshine. The street scenes of Constantinople had to be stage in a shed so immense that it is impossible to heat it. Consequently attendants are kept busy supply hot water bags and fur coats to actresses when they are not actually before the camera in their summery costumes.

British to Enact New Reckless Driving Law

LONDON (AP).—The increasing number of accidents, fatal and otherwise to pedestrians as a result of careless motor driving has caused the authorities seriously to consider framing new laws for the protection of the general public.

The bill has not yet been drafted, but the motoring authorities anticipate that it will contain recommendations set down in the departmental committees report of 1922 which included abolition of the speed limit of 20 miles an hour but initiating rigid enforcement of regulations against dangerous driving, abolition of fixed reduced speed limits in populous areas and heavier and sharper maximum penalties including prison for second offences.

Further regulations are expected to include a declaration in regard to physical fitness from each applicant for a driving license.

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Hunt's Letter

(Continued from Page 1.)

vicious "go ahead" signal he demonstrated his political independence by leaving a top-hatted and irate ex-president stranded on the dock with his servants and luggage.

* * *

Dr. Tyler, who is president emeritus of William and Mary college, where his father attended school as a boy, was not born until eight years after his father left the White House. In achieving parenthood in his old age he seems to be following in his father's footsteps. Ex-President Tyler was 68 when his son Lyon was born, and a daughter was born when he was 70.

* * *

Does trouble come in bunches? Mrs. Henry Wilder Keyes, authoress wife of the junior senator from New Hampshire, holds there is more truth than fiction to the old saying that it does. In proof whereof she cites personal experience.

In one afternoon recently her youngest son fell from a tree and broke an elbow, her husband was hurt in a motor accident, and her mother was taken to a hospital with pneumonia.

* * *

On the heels of Justice McKenna's resignation and the appointment of Attorney General Stone to his seat on the supreme bench, rumor is busy to the effect that an early resignation may be expected from no less a person than the chief justice of the court, William Howard Taft, himself.

As the story goes, the Taft resignation would be on grounds of physical frailty—that Taft is finding it hard to bear up bodily under the strain of his present job.

On the face of things, this doesn't sound or seem reasonable. Taft looks hale and hearty and seems to like his job.

The best guess is that the rumor originated from sources that would like to find a niche for Charles Evans Hughes, other than his present state department job.

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