

JANUARY PERMIT TOTAL IS \$7500

Building Year in La Grande Expected to Gain Momentum Soon

Eight building permits were issued by City Recorder J. E. Stearns during the month of January. The total amount of money to be spent in reference to the eight permits is given at \$7,500.

This is about a normal figure for January in La Grande, as the building year does not gain momentum until February or March.

Two permits were issued during the last week as follows:

Jan. 28—Charles E. Harris, for Mrs. Frank Phyl, to alter and repair a three-story brick building on Adams avenue between Chestnut and Depot streets, work to cost \$125.

Jan. 28—Shellworth and Goetz, to alter and repair the two-story brick building on Jefferson avenue between Elm and Depot streets (owned by Mrs. Holmes), work to cost \$25.

Income Tax Facts

Income Tax in a Nutshell.

WHO? Single persons who had net income of \$1,500 or more or gross income of \$3,000 or more or married couples who had net income of \$3,000 or more or gross income of \$5,000 or more must file returns.

WHEN? The filing period ends March 15, 1931.

WHERE? Collector of internal revenue for the district in which the person lives or has his principal place of business.

HOW? Instructions on forms 1040A and 1040; also the law and regulations.

WHAT? One and one-half per cent normal tax on the first \$4,000 in excess of the personal exemption and

credits. Three per cent normal tax on the next \$4,000. Five per cent normal tax on the balance of net income. Surtax on net income in excess of \$10,000.

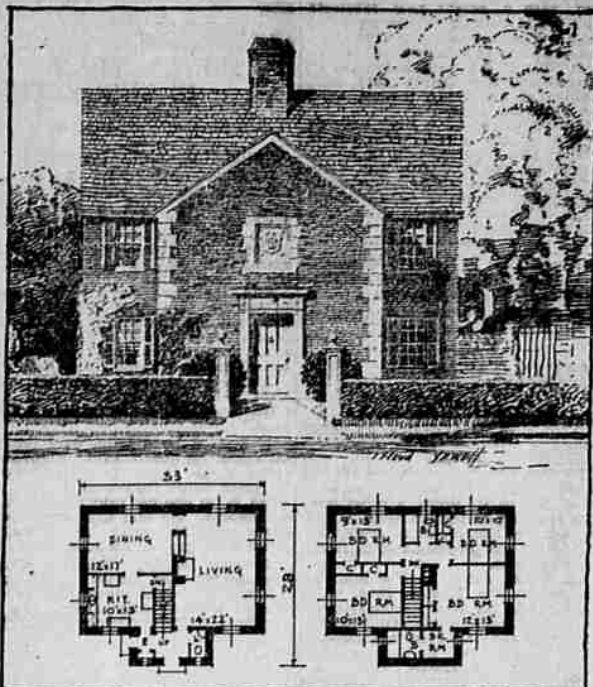
No. 1
The bureau of internal revenue receives annually thousands of letters of inquiry relative to the income-tax law and regulations. Taxpayers ask for information concerning the personal exemption allowed a single person, a married person, and the head of a family; the credit for dependents; deductions for business expenses, losses, depreciation, taxes, bad debts, contributions, etc.; and the rates of tax. The purpose of the bureau is to answer the questions most frequently received in a series of newspaper statements based on the latest regulations and rulings relating to the income-tax law.

The normal tax rates on individual net income of a citizen or resident of the United States for the calendar year 1929 are 1 1/2 per cent on the first \$4,000 in excess of the personal exemption, 3 per cent on the next \$4,000, and 5 per cent on the balance. The rate of tax on the net income of a corporation is 12 per cent. These are the rates provided for by the revenue act of 1928. The 1 per cent reduction on individual net income and corporation net income, later provided for by joint resolution of congress, applied only to income for the calendar year 1929. The surtax rates on individual net income in excess of \$10,000 remain unchanged.

The period for filing returns begins January 1 and ends at midnight of March 15, 1931. March 15, the usual close of the filing period, this year falls on Sunday, allowing taxpayers an additional day of grace, which, however, it will be to their interest to disregard. To file early is of mutual benefit to the government and the taxpayer, especially if the latter is in need of aid in making out his return, a service available without cost at the offices of collectors and deputy collectors of internal revenue.

The return must be filed with the collector of internal revenue for the district in which the taxpayer has his legal residence. The tax may be paid in full at the time of filing the return or in four equal installments, due on or before March 15, June 15, September 15, and December 15, 1931.

LINKS BEAUTY TO ECONOMY



By the Associated Press
Addition of a gable to a house of rectangular form has here combined greater beauty with a plan inherently economical.

All builders agree that the square or rectangular house is the least expensive to build, but the problem usually appearing is to make such a simple plan beautiful.

In this house the architect has found a solution by placing a wide veranda in front and projecting it far enough forward to give ample space for a lavatory and service entrance connected with the entrance.

On the second floor this space provides a bath and a dressing room, while the rest of the house comprises an economical division of rooms with nothing wasted.

The large living room has ventilation and light from three sides and its cheerful center is an open fireplace. The dining room is in the rear, while the kitchen, inconspicuously located at the front, provides

a convenient working room for the woman of the house, at the same time affording a view of possible callers.

On the second floor there are four bedrooms, two baths and a dressing room for the owners, all bedrooms opening on to a little hall at the head of the stairs.

The economy and convenience of the house are apparent to the housewife. Closet space has not been forgotten.

The walls are of brick, with stone or concrete at the gable corners, but if local stone is available, it could with good effect supplant the brick. White woodwork and green blinds would harmonize nicely in either case.

The treatment of the wall above the front entrance relieves the windowless area interestingly.

The cost of such a house will likely range from \$7,000 to \$9,000, depending on the usual local factors. A lot 50 by 100 feet would be sufficient.

Former Wallowa Couple's Child Is Violin Artist

By Mrs. C. A. Hunter (Observer Correspondent)

WALLOWA, Ore. (Special)—A number of Wallowa people who remember Mr. and Mrs. R. C. Duke, of Portland, were pleased to read the following article in the Saturday Portland Journal: "Jacqueline Patricia Duke, nine-year-old daughter of Mr. and Mrs. R. C. Duke and pupil of Mrs. M. V. Dodge, impressed and quite amazed a large audience Thursday night at the Woman's club auditorium by playing groups of violin solos covering practically all branches of violin technique with an apparent ease and poise of a Yehudi Menuhin, although, of course, not with the artistic finish of that world famous celebrity. The recital was under the auspices of the Portland Woman's club which is endeavoring to arouse public interest in Jacqueline, who is being regarded as a wonder child." Mr. and Mrs. Duke lived in Wallowa 15 years ago where Mr. Duke was employed as a mechanic in the J. P. Morelock garage here.

C. A. McClaran came to Wallowa Wednesday from Joe McClaran's sheep ranch on Snake river where he spent several months. He reports that sheep have been grazed during the entire winter in that part of the country and are coming through in fine shape. Mr. McClaran left for Toledo, Ore., Friday to visit Mrs. McClaran, who is spending the winter on the coast with their son, Scott.

A daughter was born to Mr. and Mrs. Roland McCrae at the Wallowa hospital Saturday, Jan. 31. Before her marriage Mrs. McCrae was Inez Roberts.

Mrs. Ellis Todd was called to Portland Friday by the serious illness of her father.

C. A. Hunter and L. Couch were La Grande visitors Wednesday.

Mrs. Sara Knott returned to Wallowa this week from Milton where she has been for several months with her daughter, Mrs. Lettie Tremain.

Mrs. LeRoy Gard, nee Alice Beaudoin, resigned her position in the Lower Valley school and left Friday to join her husband in Salem. They were married in Baker, on Christmas day. Miss Ada Johnson was elected to fill the vacancy in the school and begins her duties Monday morning.

Mrs. James Coats, of Elgin, has been visiting her daughter, Mrs. Orville McKinzie, since last Tuesday. Mrs. Coats will return to Elgin Monday.

Mr. and Mrs. Ross Hood drove to La Grande Sunday morning to spend the day with Mrs. Hood's parents, Mr. and Mrs. Frank Oswald.

Among the Wallowa people who attended the basketball game in La Grande Saturday night were Mr. and Mrs. O. P. Campbell, Mrs. George Dale, Dr. and Mrs. J. B. Gregory, Harold McKinzie and William E. Henderson.

Donald McDaniel and H. P. Herman entertained a number of young people at the McDaniel home Wednesday evening in honor of Miss Lottie McCrae's birthday. Guests included Lenore McKinnis, Louise Kennedy, Katherine Calbraith, Melvyn Evans, the hosts and Mr. and Mrs. Hanks, Lottie McCrae and Messrs. Harley W. Allen, Stanley Shell, Stan-ley and Loretta McDaniel. Bridge and played during the evening and lunch was served for the party at the Wilkes cafe, following cards.

Mrs. R. H. Jonas entertained 18 women of the Rehoboth lodge at a one o'clock luncheon at her home Friday. Following the luncheon hour the afternoon was spent with sewing and visiting.

Mrs. C. A. Hunter entertained a number of friends with a bridge luncheon at her home Friday. Guests were Mrs. Bruce Cox, Mrs. George Dale, Mrs. O. P. Campbell, Mrs. Fred Furst, Mrs. J. Ward Evans, Mrs. Fred Jones, Mrs. Charles Haupt, Mrs. Ottmar Frick, Mrs. Ross Hood, Mrs. J. B. Gregory, Mrs. Barton Wade and Mrs. E. A. Searle. Mrs. Hood and Mrs. Wade received prizes for first and second high scores at cards.

Mrs. Robin Bird and small daughter, of Enterprise, spent the weekend with Mrs. Bird's parents, Mr. and Mrs. William Hamilton, of Wallowa.

Mrs. Fred Furst, Mrs. O. P. Campbell and Mrs. George Dale spent Thursday in Enterprise as guests of Mrs. Ben Weathers.

Daughter of Mormon Leader Passes On

SALT LAKE CITY, Feb. 2 (AP)—Mrs. Zena Young Card, 60, next to the oldest living daughter of Brigham Young, the Mormon pioneer leader, died here Saturday because of illness incident to old age.

Mrs. Card was born here in 1850, the daughter of Zena D. Young. In 1838, with her husband, the late Charles S. Card, she went to Cardston, Alberta, Canada, and served as president of the Canadian Young Ladies Mutual Improvement Society of the L. D. S. church for 16 years.

Hankow, China—U. S. gunboat Panay repels attack of red bandits on banks of Yangtze river.

Meier Pardons Two Elk Killers

FENDLETON, Ore., Feb. 2 (AP)—Frank and Kenneth Ransom, convicted recently on charges of killing elk, and sentenced to 30 days in jail and fined \$200 each, have received pardons on their jail sentences from Governor Meier. The fine must be paid.

FIND IT HERE

Copy for this Column must be in by 9 a. m.

Hemstitching, pleating, button holes, etc. Norton's Kiddy Shop.

Handy Radio Log, free for asking. Come and get yours. Carr Furniture Company, Inc.

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Will be found in the wonderful assortment now on display at Richardson's Art and Gift Shop. See the window.

VALENTINES
The most clever and unusual line of Valentines suitable for all of your friends and loved ones will be found in the attractive assortment now on display at Richardson's Art and Gift Shop. When you wish cards for every occasion which hit the spot, you will always find them at Richardson's Art and Gift Shop.

NEW ARRIVALS
In the very latest in Costume Jewelry will be found now at Richardson's Art and Gift Shop. 1-29-31.

FOR YOUR GOLD FISH
A new lot of fresh Fish Plant has just been received by Richardson's Art and Gift Shop. Now is the time to put new sprays in your fish bowl.

Get the best protection and save 25% on your premium with the Oregon Mutual Fire Insurance Co. Ph. Main 66. 1-19-31.

LADIES ONLY
You will enjoy seeing the new costume jewelry which has just been received at Richardson's Art and Gift Shop. The latest creations in all colors to match your every frock will always be found at Richardson's.

IF YOUR CANARY DOESN'T SING
There is a reason. If you give him the proper food and a tonic during the moulting period, he will always be a joy in your home. Spratt's Natural Bird Seed and other remedies for birds will keep your canary singing every day in the year. You will find a complete stock of these things for birds and fish at Richardson's Art and Gift Shop.

NOTICE TO CREDITORS
IN THE COUNTY COURT OF UNION COUNTY, OREGON.
In the Matter of the Estate of Motter Elledge, deceased.

The undersigned having been duly appointed by the County Court of Union County, Oregon, administratrix of the estate of Motter Elledge, deceased, and having qualified, notice is hereby given to the creditors and all persons having claims against said deceased, to present them, verified as required by law, within six months after the publication of this notice.

to R. R. Bingo, attorney for said administratrix, at his office in the West-Jacobson building, La Grande, Oregon.

Dated January 12, 1931.
MOTTER ELLEDGE, Administratrix of the estate of Motter Elledge, deceased.

Jan. 12, 19, 25, Feb. 2.

NOTICE OF EXECUTION SALE
Notice is hereby given that under and by virtue of a foreclosure execution, decree and order of sale issued out of and under the seal of the Circuit Court of the State of Oregon for the County of Union, dated the 31st day of January, 1931, to me directed and delivered, upon a judgment decree and order of sale duly made and entered in said Court on the 31st day of January, 1931, in a suit therein pending wherein Julia C. Loftus is plaintiff, and John LaBine, Jennie LaBine his wife, and Julius Roesch, are defendants in which said suit a judgment and decree was duly entered in favor of the plaintiff and against the defendant, John LaBine, in the sum of \$3454.63, as principal and interest, for the further sums of \$739.00, taxes paid; of \$98.45, insurance premiums; and \$350.00 attorney fees, and for plaintiff's costs and disbursements incurred in said suit, taxed at \$16.80, and in which decree it was further ordered and decreed that the hereinafter described real property be sold under execution in the manner provided by law.

Therefore, by authority of said execution decree and order of sale and in obedience to the commands of said writ, I will, on Wednesday, the 4th day of March, 1931, at 11:00 o'clock in the forenoon, at the front door of the courthouse in the city of La Grande, Union County, Oregon, sell to the highest bidder for cash in hand, subject to redemption, the following described real property, to-wit: All of the title, right, interest and equity of the said defendants and each of them, in and to the said described real property, on the date of the mortgage foreclosed in said suit or since acquired therein or thereto, or that they now have therein or thereto, to-wit:

A strip of land 10 feet wide by 110 feet deep of the northwest side of lot numbered nine (9), and a strip of land 16 feet wide by 110 feet deep off of the southeast side of lot numbered eight (8), in block numbered one hundred and fourteen (144), of Chaplin's Addition to the town of La Grande, Union County, Oregon, together with all the interest formerly owned by Julius Roesch and Annie Roesch in the brick wall on the southeast side of the building now on said premises, which wall is jointly owned with Ulrich Lotter, together with all the furniture and fixtures in said building now belonging to the said John LaBine.

The proceeds of said sale to be applied to the payment of the said judgment and decree after payment of the costs of sale of the said described premises.

Dated at La Grande, Oregon, this 31st day of January, 1931.
JESSE BRIDGEMAN, Sheriff of Union County, Oregon.

Dates of publication: Feb. 2, 9, 16, 23, March 2.

NOTICE OF FINAL ACCOUNT
Notice is by this given that the undersigned administratrix with will annexed of the estate of Matthew Wells Mitchell, deceased, has filed her final account in the County Court of Union County, Oregon, and said Court has set March 4th, 1931, at 10 a. m., at the County Court Room in La Grande, Union County, Oregon, as the time and place to hear objections to, and for consideration of said final account.

LILLIE F. BROWN, Administratrix, Cove, Oregon. Feb. 2-9-16-23.

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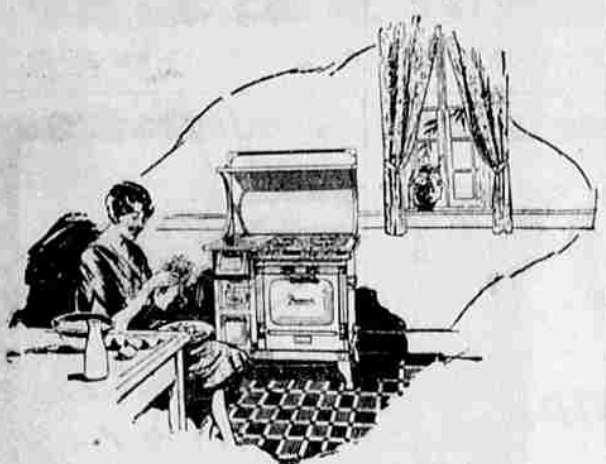
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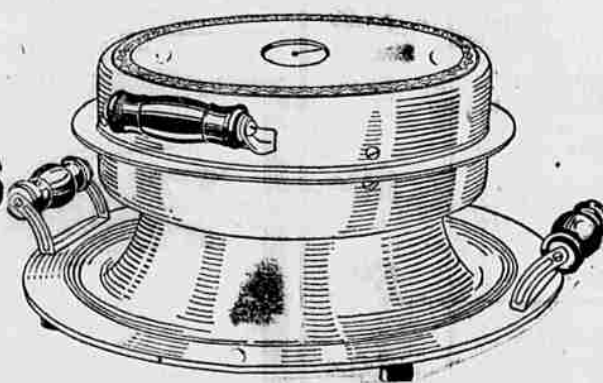
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Take advantage of this opportunity to obtain a truly remarkable waffle iron at a bargain price. Use our "Pay With Your Light Bill" plan. Come in while this offer is still on and inspect this bargain.

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