Legal Advertisements.

Notice of Final Settlement.

OF OREGON, FOR JACKSON COUNTY.

In the matter of the estate

of James R. Neil, deceased. ministration of said estate, in the City of Medford, Jackson County, Oreabove entitled court, and that said gon. Court has fixed Monday, the 17th day of March, 1919, at the hour of 10 o'clock in the forenoon of said day, at the court room of said court, in the city of Jacksonville, Jackson County, State of Oregon, as the time and place for the hearing of said final account and for the settlement thereof.

All persons are hereby notified and required to file their objections to said final account and report, if any they have, in said court, on or before the time fixed for said hearing and settlement, as aforesaid.

Dated and first published February 15th, 1919.

FRANK R. NEIL, Administrator.

Summons for Publication in Foreclosure of Tax Lien.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF JACKSON Butler & Thompson Company, Plaintiff,

City of Medford. Oregon, Lucretia E. Enyart Carrie Carnahan, Frank Carnahan, Belle Nickell Charles Nickell, Effie May Terill, Charles Terill, and all other persons and parties unknown claim-ing any right, title, estate, lien or interest in and to the hereinafter described property. Defend-

To City of Medford, Oregon, Lucretia E. Enyart Carrie Carnahan, Frank Carnahan, Belle Nickell, Charles Nickell, Effic May Terril, Charles Terill, and all other persons and parties unknown claim-ing any right, title, estate, lien or interest in and to the hereinafter described property, the above named defendants.

In the name of the State of Oregon:

You are hereby notified that Butler & Thompson Company is the holder of Certificate of Delinquency 1683 issued on the 15th blay of October, 1911 by Tax Collector of the County of Jackson, and State of Oregon, for the amount of \$173.99, the same being the amount thankdue and dolinquent for taxes for the year 1912, together with penalty, interest and costs thereon upon the real property assessed to you, of which you SUIT TO REMOVE CLOUD AND above. are the owner as appears of record, situated in said County and State, and particularly bounded and described as follows, to-wit;-

That part of block 14 in the old town of Medcifically and particularly referred to, and by this reference made a part hereof, and as follows, to-wit.

The north half of Lot 10, Block 14, the North half of Lot II. Block II; the North half of Lot OREGON; E. Block II; the North half of Lot I3, Block II. You, and all in the old town of Medford, Oregon

You are further notified that said Butler & rate of interest on said amounts as follows: Year Date paid C. of D. Amt. Int. Tota 1911 Oct. 23, 'A 1691 \$129.08 15% \$207.14 1914-15 Aug. 25, '73 C. of R. from

7916 Sept. 27 '17 Tax Rec.

170.60 15 178.35 13041

Total the owners of the legal title of the above describson Company will apply to the Circuit Court of of John Durning, deceased, dated the the county and State aforesaid for a decree foreyou are hereby summoned to appear within sixty days after the date of the first publication, exclusive of the date of first publication, and defend this action or pay the amount due as above shown, together with costs and accrued interest, and in case of your failure to do so, a decree will will be rendered foreclosing the lien of said taxes and costs against the land and premise

above named. This summons is published in the Jacksonville Post once each week for a period of six consec-F. M. Calkins, Circuit Judge, on January 22nd

Date of first publication January 25, 1919 G. M. ROBERTS, Attorney for Plaintiff, Medford National Bank Bldg. Medford, Oregon

Notice to Creditors.

IN THE COUNTY COURT OF THE STATE OF OREGON, FOR JACKSON COUNTY. In the Matter of the Estate of

Lincoln A. Bratt, deceased. Notice is hereby given that the undersigned has been duly appointed adminis trator with will annexed, of the estate of Lincoln A. Bratt, deceased, by the County Court of the State of Cregon, for Jackson County and has qualified as such. All persons having claims against said estate are hereby notified to present the same to me at my office at 123 East Main St., Medford, Oregon, with vouchers and duly verified, within six months from date hereof.

Dated and first publication, 1st day of March, 1919. Last publication 29th day of March, 1919.

O. M. CORNITIUS. Administrator with will annexed of estate of Lincoln A. Bratt, deceased.

Notice to Creditors

IN THE COUNTY COURT OF THE STATE OF In the Matter of the Estate of Edward Perry, Deceased.

ed by the County Court of the State of Oregon, for Jackson County, Executor | January, 1919. of the estate of Edward Perry, deceas-IN THE COUNTY COURT OF THE STATE ed, and having qualified, notice is hereby given to the creditors of, and all persons having claims against sa d deceased, to present them, verified as Notice is heredy given that the required by law, within six months undersigned administrator of the estate after the first publication of this notice IN THE CIRCUIT COURT OF THE STATE OF of James R. Neil, deceased, has filed to said Frank Perry, Executor, at his eregon, for Jackson county. the final account and report of his ad-

> FRANK PERRY, Executor of the Estate of named Dated February 8th, 1919.

Executrix' First Notice.

All persons having claims against cation of said summons.

And all persons owing said estate are mediately

Dated February 3, 1919.

W. E. Phipps, Attorney, may be just and equitable. M. F. &. H. Bldg.,

Summons.

IN THE CIRCUIT COURT OF THE STATE OF OREGON, FOR THE COUNTY OF JACK-SON.

R. W. Northup, Plaintiff,

Maria Durning, widow of John Durn- cation which is the 1st day of Februdescribed, Defendants.

FOR OTHER RELIEF.

To Maria Durning, widow of John Durning, deceased, and the unknown ford, Oregon, described in volume 77 of the deed heirs of John Durning, deceased, and Postoffice address: Medford, Oregon. records of Jackson County, Oregon, at page 570 Maria Durning; and also all other thereof, which said description is hereby spe- persons or parties unknown claiming ny right, title, estate, lien or interest in the real estate hereinafter described: IN THE NAME OF THE STATE OF

You, and each of you, are hereby required to appear and answer the Thompson Company has paid all taxes on said plaintiff's complaint against you, now time prescribed in the order for publi-2F26 297.0F f5 452.84 cation of summons herein townt; on qualified as such administrator. or before the 10th day of March All persons having claims against Del. sale 548. 483.76 55 573.86 March, 1919, said date being the expiration of six weeks from the date of same duly verified, to the undersigned, the first publication of this summons.

And if you fail to appear and answer, C, of D, 183 173.99 15 280.98 the plaintiff will apply to the court for \$1892.90 the relief demanded in said complaint Said Lucretia E Enyart and Carrie Carnhan as succinctly stated as follows, to-wit: ed property as the same appears of record, and That the defects and discrepancies in each of the other persons above named are here- the certain deed of conveyance from by further notified that said Butler and Thomp- the defendant Maria Durning, widow closing the lien against the property above de. 7th day of November, 1908, and recordscribed and mentioned in said certificate. And ed in Volume 98, at page 365 of the gon, be reformed and corrected and that the misdescription of the certain

> Beginning at the Northeast corner paid. along said north boundary 715.20 feet 1918. \$0 90.

Oregon. This summons is published in the Jacksonville Post by order of Honor- said respective assessments, OREGON, IN AND FOR JACKSON COUNTY. able F. M. Caikins, Judge of the above entitled court, which said order was made and entered of record on the 22nd

The undersigned having been appoint- day of January, 1919, and in compli publication hereof is the 25th cay of

> W. E. PHIPPS, Attorney for plaintiff Address: 425-426 M F. & H. Bldg Medford, Oregon.

Summons.

O. A. Taber, Defendant.

Edward Perry, deceased. IN THE NAME OF THE STATE OF OREGON: you are hereby required to appear and answer the complaint of the plaintiff filed against you in the above entitled court and cause, on Notice is hereby given that the or before the last day prescribed in the undersigned has been, by order of the order of publication of summons, to-Connty Court of Jackson County, Ore- wit: the 16th day of March, 1919, the gon, duly appointed executrix of the said date being the expiration of six Estate of Henry E. Boyden deceased. weeks from the date of the first publi-

said estate are hereby notified and re- And you are hereby notified that if quired to present the same, duly veri- you fail to appear and answer the said fied as required by law, to me at my complaint, within said time, for want residence 344 N. Central Avenue, Med- thereof the plaintiff will apply to the ford, Oregon, within six months from court for the relief demanded in the complaint, to-wit:

For a decree and judgment of this hereby notified to pay the same im | court dissolving the bonds of matrimony heretofore existing between plaintiff and defendant herein, and a decree ISABELL BOYDEN, execut ix awarding the plaintiff the care and of the Estate of Henry E. custody of the children named in the Boyden, deceased. complaint, and for such other relief as

This summons is published in the Notice Medford, Oregon | Jacksonville Post at Jacksonville, Oregon, by Order of the Hon. F. M. Calkins, Judge of the above entitled court, said order being filed herein on the 25th day of January, 1919, which order directs the summons to be served upon you by publication thereof in said newspaper for six consecutive weeks from and after the first publiing, deceased, and the unknown heirs ary, 1919, the date of the last publiof John Durning, deceased, and Maria cation being the 15th day of March, Durning, and H. F. Whatstone and 1919, and the said order requires you to Della M. Whetstone, his wife; also all answer on or before the last day preother persons or parties unknown claim- scribed in the order of publication of ing any right, title, estate, lien or said summons, and in default of such interest in the real estate hereinafter answer a decree and judgment will be entered herein against you as set forth

> RAWLES MOORE GEO. W. CHERRY. Attorneys for Plaintiff.

Notice to Creditors. IN THE COUNTY COURT OF THE STATE OF

OREGON FOL JACKSON COUNTY. in the matter of the estate of

Orrin M. Wilson, deceased. Notice is hereby given that the undersigned has been appointed by the undersigned, at his residence in Jackpremises for prior or subsequent years, with the on file in the above entitled court and county court of Jackson County, Oresonville, Oregon, before the expiration religious, charitable, scientific or educause, on or before the last day of the gon, administrator of the estate of the of six months from the date of this above named decedent, and has duly notice, which is March 1, 1919.

> at his office in the city of Jacksonville, Jackson County, Oregon, within six

first publication thereof is March 1,

D. W BAGSHAW, Administrator, Estate of Orrin M. Wilson, deceased.

Notice.

Notice is hereby given that pursuant deed of conveyance from the said de- to the by-laws of Little Bntte Irrigatfendant Maria Durning to the defend- ion Company, assesments were levied ants H. F. Whetstone and Della M. by the Board of Directors of said corp-Whetstone, his wife, dated the 16th oration against the following enumerday of December, 1908, and recorded ated shares of stock of said corporation, in volume 72, at page 357 of the Deed for earring on the business of said corputive weeks, under and by virtue of an order Records of Jackson County, Oregon, oration for the year 1917, and assess-duly and regularly made and entered by the Hon. be corrected so that the cloud upon the ments were levied against said shares title of the real property of the plaint- respectively by said Board of Directors iff shall thereby be removed. Said for carrying on the work of said corpproperty being described as follows, to- oration for the year 1918, as set out below, all which assessments are un-

of Donation Land Claim No. 97 in W. A. Luidlaw, owner as shown by Section 35, Township 37 South of books of corporation, 190 shares, Range 2 West of the Willamette assessments 1917, \$19.00, assessments Meridian; thence North along the 1918, \$57.00. W. W. Taylor, owner as West boundary of Donation Land shown by books of corporation, 171 Claim No. 79, 1226.28 feet to the shares, assesments 1917, \$1.75, assess-Northwest corner of said Claim No. ments 1918, \$5.25. Von der Hellen and 79; thence East 350 feet along the Brown, owners as shown by books of North Boundary of said claim No. 79; corporation, 11 shares, assessments thence due North 224.96 feet to an 1917, \$1, 10, assessments 1918, \$3.30, iron pin; thence West 782,50 feet to F. M. Stewart, owner as shown by East line of Donation Land Claim books of corporation, 2 shares, assess-No. 78 to an iron pin; thence South ments 1917. \$0.20, assessments 1918, along the East boundary of Donation \$).60. J. W. Grover, owner as shown Land Claim No. 78, 121.34 feet to an by books of corporation, 4 shares, iron pin; thence West 282.80 feet to assessments 1917, \$0.40 assessments an iron pin; thence South 1330.70 1918, \$1.20. S. B. Holmes, owner as feet to an iron pin on the North shown by books of corporation, 3 shares boundary of Claim No. 97; thence East assessments 1917, \$0.30, assessments

to the place of beginning, containing Notice is further given that said 24 acres; less 5 acres thereof sold and several lots of capital stock, or so much conveyed by the plaintiff to one therefore as may be necessary respect-Walter Squires on the 10th day of ivery, will be sold at public auction to April, 1915, as shown by the deed re- the highest bidder for cash, on the corded in Volume 102, at page 537 of 14th day of April, 1919, at 10 o'clock the Deed Records of Jackson County, A. M., at the office of the Medford umber Company, corner of 3rd and Fir Streets, Medford, Oregon, to pay

> H. B. TRONSON Secretary Little Butte Irrigation Company

Notice of Appointment of Administrator.

Notice is hereby given that the under signed has been appointed by the county conrt of Jackson County, Oregon, as administrator of the estate of Minnie McArdle deceased, and has qualified All persons having claims against said estate are hereby notified to present the same with proper vouchers and duly verified within six months of the date of this notice, to the undersigned at Prospect, Oregon.

To O. A. Taber, defendant above Dated and first published February 22,

S. S. AIKEN, administrator of the

Executor's Notice.

estate of Minnio McArdle, deceased.

Notice is hereby given that the indersigned has, by or ler of the Couny Coort of Jackson County, Oregon een duly appointed executor of the estate of Estella Cochran, deceased.

All persons having claims against said estate are hereby notified and required to present the same, duly veri fied as required by law, to me within six months from this date, at my office in the First National Bank Building, Medford, Oregon.

Dated February 3, 1919.

J. H. COCHRAN, Executor of the Estate of Estella Cochran, Dec'd.

W. E. Phipps, Attorney, M. F. & H. Bidg Medford, Oregon

of Appointment of Administrator.

Notice is hereby given that the undersigned has been appointed by the Courty Court of Jackson County, Ore gon, as administrator of the estate of Lizzie Hoefft, deceased, and has qualified. All persons having claims against said estate are hereby notified to present the same with proper vouchers and duly verified within six months from the date of this notice, to the undersigned at Lake Creek, Oregon.

Dated February 8, 1919. THEODORE HOEFFT, admiristrator

of the estate of Lizzie Hoefft, deceased. Notice to Creditors

IN THE COUNTY COURT FOR JACKSON COUNTY, OREGON.

In the Matter of Estate of John Jacob Shafer, deceased.

Notice is hereby given that the un dersigned has been appointed and is all kinds except Federal income and the qualified Administrator of the above

entitled estate. All persons having claims against said estate are required to present the same, with proper vouchers, to the

GEORGE JACOB SHAFER.

Notice to Creditors.

Estate of Pearl Blakely, deceased. Notice is hereby given that the unmonths from and after the date and dersigned, W. D. Satterlee, having day of the first publication of this been appointed by the Courty Court of Jackson County, Oregon, administrator Date of this notice and day of the of the estate of Pearl Blakely, deceased, therefore notice is given to any and all persons having claims against said estate to present the same properly verified within six months exemption. As in previous years, divifrom the date of the first publication of this notice, which first publication is March 1st., 1919, to H. A. Canaday, attorney for said administrator, at his

The Welcome Guest

There is scarcely anyone who does everyone knows that some persons posfar more desirable in the home than due. Form 1040 should be used for viding she is careful to carry out cer- tax. tain other requisites which a successful guest is wise enough to follow, whether she has ever analyzed them in this cold fashion or not. It might lifar determinable gains in an amount be safe to guess that she has never thought about it all, but, guided simply by her sincere desire to express real fellowship, has instinctively fulfilled her obligations. Yet when considered, perhaps the one thing more than another which insures one's re newed welcome may be summed up in the single word, adaptability.

Cane le Mark of High Office.

It has been the custom of the surgeon of the king of England to carry a "gold-headed cane." This cane has been handed down to the various incumbents of the office since the days of Dr. John Radcliffe, who was the first "holder of the cape." It has been used for 200 years or more by the greatest physicians and surgeons in the world, who succeeded to it. The "gold-headed cane" was adorned by a cross-bar at the top instead of a knob. The fact is explained by Munk, in that Radeliffe, the first owner, was a rule unto himself, and probably preferred this device as a mark of distinction from the knob used by physicians in general.

THIS TELLS HOW TO FIGURE INCOME TAX

Squarely Up to Every Individua to Get Busy by March 15 or Suffer Penalty.

"Don't wait until the final due date March 15, for paying your Income Tax and making your return. Avoid the last minute rush. Any person can figure out his liability today as well as be can next week, and if there is any point on which he needs advice he can now get in touch with a Revenue man.

This word of advice is being given out by the Internal Revenue men who are collecting the Income Tax in this state. Every aid and assistance is being given freely to the public. Enarged field forces are helping the people in every way possible to get their payments and their returns in by

March fifteenth. But the Income Tax men will not pull your door-bell or your coat-talls. according to the Collector's announce ment. It is squarely up to every individual to figure out his own case and to get busy if he comes within the scope of the new Revenue law.

Did You Earn This Much?

Every unmarried person who rerelved income averaging \$19.25 a week during 1918 and every married couple who jointly received income averaging \$38.50 a week should secure at once from the nearest Deputy Collector or the nearest bank a blank Form 1040 A. That form contains the information be will need to enable him to figure his correct net income and any tax that he owes the government.

The law requires that every unmarried person who had a net income of \$1,000 or over and every married person whose net income was \$2,000 or over (including the income of husband or wife and the earnings of minor children, if any) must make a return on or before March 15th. And this re quirement does not hinge on whether the person owes a tax.

Taxable Income.

An individual must include under gross income all gains, profits and income derived from salaries, wages or compensation for personal service of whatever kind and in whatever form paid or from professions, vocations business, sales or dealings in property of all kinds, interest, rent, dividends or profits derived from any source whatever. Very few items of income are exempt.

Deductions include ordinary and nec essary business expenses, interest paid or accrued on indebtedness, taxes of excess profits taxes and assessments for local benefits, losses actually sustained, debts ascertained to be worthless and depreciation on buildings, machinery, fixtures, etc., used in business. A further deduction is allowed for con tributions to corporations operated for cational purposes or for the prevention of cruelty to children or animals to at amount not exceeding 15 per cent of the taxpayer's net income as computed without the benefit of the contribution

deduction. The taxpayer is not allowed to deduct any personal, living or family expense, any amount spent for improving property or any expense of restoring property or making good its exhaustion for which an allowance is claimed under depreciation.

Figuring the Tax.

Before figuring the normal tax the dividends are deducted as credits from net income, together with the personal dends of domestic corporations are exempt from normal tax when received by the stockholder.

The normal tax rates for citizens and residents are as follows: On the office at 32 N. Central Ave , Medford, first \$4,000 of net income in excess of the credits the rate is 6 per cent; on W. D. SATTERLEE, Administrator, any further taxable income the rate is 12 per cent.

The surtax rates apply to net income of each individual in excess of \$5,000. The personal exemption and the dividends are not deductible before computing surtax. In the case of renot wish to be a welcome guest, yet turns by husband and wife, the net income of each is considered separately sess the ability to make themselves in computing any surtax that may be others. The visitor who brings a sun making returns of net income exceedny, fresh point of view with her is alling \$5,000, and the instructions on that ways sure of a cordial reception, pro- form will show how to figure the sur-

Business House Returns. Employers and others who paid

wages, salarles, rents, interest or simof \$1,000 or over during 1918 to any person must file an information return with the Government. Blanks may be secured from the Collector.

Every partnership must file a return showing its income and deductions and the name and address of each partner, with his share of the profits or losses during the past year. Personal service corporations will file similar information for 1918.

INCOME TAX PAYS FOR PUBLIC EN NEFITS. +

"Viewed in its largest and tru- * est sense, the payment of taxes * is payment for benefits received * or expected. Only from a nar- * row and essentially selfish and * shortsighted viewpoint can the * individual propose to himself * the evasion of tax liability as a * desirable course of action."- * * Daniel C. Roper, Commissioner * * of Internal Revenue.

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LEGAL BLANKS

We have on hand for sale the following blanks viz:

Lease. Mortgages, Bill of Sale, Agreements. Warranty Deeds, Quit Claim Deeds, Chattel Mortgage, Acknowledgements, Real Estate ontract, Location Notice-Placer, Location Notice-Quartz, Satisfaction of Mortgage, Real Estate Agents Contract,

At reasonable prices. We intend adding other blanks as fast as possible untii the line is complete. Blanks of special form printed to order at short notice

JACKSONVILLE POST.

BUSINESS CARDS.

GUS NEWBURY Attorney-at-Law

Will Practise in All Courts in the State OREGON MEDFORD.

D. W. BAGSHAW

Attorney at Law

NOTARY PUBLIC AND CONVEYANCER

Office with Jacksonville Post. JACKSONVILLE. . - OREGON

H. K. HANNA Lawyer

Office in Bank of Jacksonville Building OREGON JACKSONVILLE,

THIS PAPER REPRESENTED FOR FOREIGN ADVERTISING BY THE

GENERAL OFFICES

NEW YORK AND CHICAGO BRANCHES IN ALL THE PRINCIPAL CITIES

Change in Southern Pacific Time Table.

Effective Nov. 13, 1916. NORTH BOUND TRAINS.

14 Portland Passenger 8:20 A.M. 16 Oregon Express......6:20 P.M. 12 Shasta Limited2:18 A. M SOUTH BOUND TRAINS. 15 California Express 10:50 P.M.

13 San Francisco Express...9:05 A.M 11 Shasta Limited 3:20 A.M * 17 Ashland Passenger