

The Cottage Grove Sentinel

AND COTTAGE GROVE LEADER

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COUNCIL GETS OPTIONS FOR NEW HIGHWAY ROUTE

Speed Limit for Trains Passing Through City Fixed at 15 Miles an Hour

At an adjourned meeting of the city council Monday night 90-day options were taken on properties through which the new route of Pacific highway passes. It is expected that the legislature will pass a law providing for paying by the state highway through towns of 2500 inhabitants or less. Should this fail to become a law, the property owners adjacent to the highway will be assessed for the cost of the paving. "Two-way" options were therefore secured, the maximum to apply in case the property owners must pay for the paving and the minimum to apply in case the state pays for the paving, as follows: The English property, option, \$50; the Lockwood property, \$600 as the property stands, nothing if the city will move his house to other land he owns near by; the Jones property, \$150 if owner pays paving assessment, nothing if the state or city pays; the Fiedler property, \$650 if owner pays paving assessment, \$400 if state pays; the Woodard property, \$25 if state pays. Estimating the cost of moving Mr. Lockwood's house at \$125, the cost of the right of way, in case the owners pay paving assessment, will be \$1150; in case the state pays, \$600. The right of way also touches a lot owned by E. R. Spence, and no option was secured upon this property. It is known to be the expectation of the highway commission that the bill for state paving through towns of this size will be passed, in which case the right of way will be obtained at the minimum figure.

The council also passed two ordinances affecting the operation of rail way trains within the city limits; one fixing 15 miles an hour as the maximum speed at which a train may be run, and another prohibiting the obstruction of street crossings for a longer period than eight minutes at any one time.

A petition for a side walk on the south side of Birch avenue from west line of I street to the east line of O street, signed by the requisite number of property owners, was granted and the marshal was directed to complete the sidewalks by June 1, 1921.

The recorder was directed to order a carload of 12-inch wood pipe to be laid to the new intake, and Engineer Nichols and Water Commissioner Pitzer were directed to examine and survey the location.

AGED MINISTER WILL SPEAK ON EIGHTY-SEVENTH BIRTHDAY ANNIVERSARY

Rev. E. G. O. Grant, pastor of the Baptist church, will celebrate the eighty-seventh anniversary of his birth and the sixty-third year of his ministry Sunday, January 30. At 11 a. m. he will conduct the service and will relate many of the incidents of his experience. His many friends, and especially the older people of the community, are invited most cordially to attend this service and join in the exercises of this truly remarkable occasion. Notwithstanding his advanced age, Rev. Grant is a profound thinker and an interesting and eloquent speaker.

MOONSHINER, MAKIN'S AND TWO STILLS GRABBED

Officers Effect Capture in Night and Find the Usual Paraphernalia in Full Operation.

Marshal Pitzer and deputies captured James Lemon Monday night shortly after 10 o'clock at his home at the corner of Thirteenth and Madison while he was engaged in the manufacture of moonshine liquor. A still was performing on the stove in a rear room and another still, 80 gallons of "mash" and a gallon or so of the finished product were discovered about the premises.

Mr. Lemon appeared in Justice Young's court the following morning, pleaded guilty to having liquor in his possession and paid a fine of \$200 and costs. He alleged that this is his first attempt at the moonshine game.

LYLE LOWRY WINS CITY MEAT MARKET'S GUESSING CONTEST

Lyle Lowry won the ten-pound ham offered by the City Meat market Saturday as a prize for the person guessing nearest to the weight of a dressed beef. The beef weighed 562 pounds and his guess was 563. Albert Hull and G. Smith each received a five-pound pail of lard for guessing 560 pounds, and Dollie Pitzer, Ross and Frank McFarland and William Lackey each received a three-pound pail of lard for guessing 565 pounds. The guesses ranged all the way from 104 pounds to 18,000.

OREGON SHOULD ATTRACT TOURISTS, SAYS S. P. MAN

Oregon should put forth every endeavor to attract tourists, says E. O. McCormick, vice president of the Southern Pacific company. "The tourist money is ready money," he said. "Oregon can get its share of it if she will only exploit her wonderful scenery,

which cannot be surpassed anywhere. Switzerland long ago capitalized its scenery; California many years ago began to reap the tourist harvest by advertising, and Oregon is bound to fall in line."

Mr. McCormick said that with the advent of better highways in this state, tourists have already begun to learn of the wonderful and diversified scenery to be found here, and mentioning Crater Lake, the marble caves near Grants Pass, and the Columbia river highway as being among the greatest scenic attractions to be found anywhere in the country.

Business conditions have already taken a turn for the better, said Mr. McCormick, and he looked for a gradual improvement from this time on. "History is simply repeating itself," he said. "It has been the same way after every war."

Still Fining 'Em in Eugene.

Register: W. L. Berry was fined \$2 in police court yesterday for parking his car on the wrong side of the street and C. E. Larson was charged a similar sum for allowing his car to stand on Willamette street longer than 30 minutes at a time.

McReynolds Has Largest Hog.

Ernest McReynolds now holds the honors in the big hog contest recently inaugurated, a porker sold to John Vetch last week tipping the scales at 560 pounds. The check in payment for this extensive specimen was for the sizeable sum of \$36.50.

PLANS FOR ART EXHIBIT ARE COMPLETED

Proceeds Will Be Used to Purchase Pictures for School Rooms.

Would you not consider it a treat to be able to visit the great art galleries of the world, or to travel and see some of the world's masterpieces of architecture, sculpture, paintings or views of nature? Next Wednesday, Thursday and Friday nights the people of Cottage Grove will be given the opportunity of seeing reproductions of the world's masterpieces of art, including architecture, sculpture, paintings and views of nature. Here you will have the privilege of seeing selections of art from Egypt, Greece, Rome, Italy, Holland, France, Germany, England, Spain, and the United States. These reproductions consist of carbon copies, photographs, and pictures in colors.

To secure these pictures it was necessary to visit practically all the great art galleries of the world as well as to gain access to many private galleries, public buildings, and to travel widely throughout the United States, Europe and Africa.

This exhibition of pictures is of more than ordinary interest. It consists of 200 subjects representing all the principal schools of art. Few collections have ever been brought together which so completely cover the history of all time as this. A descriptive catalog of the exhibition will be on sale at the building so that those who wish to know more of the pictures will be given the opportunity of studying them more carefully.

Wednesday evening the grades from the east side school will give the program. Thursday evening the pupils of the west side school will give the program and Friday evening the high school will be responsible for the program. The price of admission to each of these entertainments will be 20 cents for adults and 10 cents for children and under the entertainment the audience will be given opportunity to pass through the various rooms in which the pictures will be hung. The net proceeds of the exhibit will be divided equally between the high school and the east and west grades and will be used for the purchase of pictures for the respective schools.

Basketball Squad Goes South.

The high school basketball squad left Wednesday for a series of games with high school aggregations to the south, the schedule being as follows: Roseburg, Wednesday night; Medford, Thursday and Friday nights; Ashland, Saturday night. In the party are Coach Anders W. Nelson, Harry Skilling, Wilbur Spray, Roy Heck, Earl Fullmer, Henry Hubbell and Miles Welch.

Word was received in the city yesterday that the boys were defeated at Roseburg, the score being 34 to 33.

Found Lodi, Calif., Prosperous.

Mr. Orrin Robinson, who returned some time ago from Lodi, Calif., relates that nearly forty million dollars' worth of grapes were sold there the past season, that one bunch was on exhibition which weighed 27 pounds, which had been grown on the same tract which produced 50 tons to the acre. The cannery there often cared for 4000 bushels of tomatoes in a single day. Despite the great quantity of grapes raised there, they were selling retail at 15 cents the pound. Building lots there sell at \$1000 and \$2000 more is required to erect a four-room bungalow. Despite the high cost a large number were being erected.

Ministers to Exchange Pulpits.

Rev. Simpson Hamrick, pastor of the Methodist church here, will occupy the pulpit of Rev. Drake, pastor of the church at Drain, Sunday, and Rev. Drake will preach here. Rev. Hamrick is assisting Rev. Drake in a series of meetings at Drain.

Gets High Grade Chickens.

J. P. Spray received a couple of fine White Leghorn roosters, of the Hollywood strain, Tuesday, which put a \$42.60 crimp in his bank roll. He will use them in his breeding pen.

Legislatographs

State Capitol, Salem, Ore., Jan. 20.

The senate still maintains by a narrow margin its lead in the number of bills introduced, a lead which it has held from the opening of the session. This may be due to the fact that there are so many new members in the house who are waiting to get thoroughly into the ropes before launching anything in the legislative line onto the apparently placed sense of legislation. The senate members from Lane maintain their lead over the house members in the number of bills introduced, although Representative Allen is the only one of the delegation to get one past either house. This came after discouragements of the day before when two minor measures were painlessly put to sleep by the indefinite postponement move of execution on committee reports. Mr. Allen, probably encouraged by his success with the one bill, at least not discouraged by the ease with which two were sent to oblivion, has three more on the calendar, all dealing with minor changes in the law and some of a local character.

Senator Bell introduced the bill which he anticipated in a former letter, having to do with the prohibition of commercial printing by journalistic laboratories in the University of Oregon and Oregon Agricultural college. He introduced and withdrew the bill both on one day and then reintroduced the same measure on the following day. It is at present enjoying its infancy gaining strength for the fray in the hands of a committee.

A. C. Dixon, regent of the university, who was here the day Senator Bell introduced the bill regulating the production of printing by journalistic laboratories, evinced considerable concern regarding the probable success of the measure.

S. W. Taylor, commandant of the soldiers' home, was here several days this week to acquaint members with conditions under which the "old boys" live and have their being at the home. Relief for the home is being asked of the ways and means committee.

J. H. Koke, another Eugene citizen, was here this week and his comely countenance is said to have caused considerable commotion among the fair damsels who take seats in the lobby during the sessions. They were greatly surprised, so it is said, to know that he had years ago inveigled one of the handsome women of Eugene, a supposedly enlightened city, into doing his

cooking for him. E. O. Immel, who was present on the same day, is said to have been somewhat peeved by the greater attention shown his fellow townsman. The two conferred with the reading clerk of the house, whose campaign for the senate they managed (to put on the blink) four years ago, at which Judge Potter, also of the same city, presided. With the wisdom of a Solomon he gave it as his opinion that the already mentioned highly esteemed citizens of Lane county were mistaken as to the cause of the excitement in the lobby and that the young women were merely making up during their spare moments and that what had been taken for innocent flirtation was merely the method used to see that the complexion was on straight and that there were no loose ends needing to be tucked away.

George Quayle, former Eugene citizen, but who now has a position of more or less prominence as secretary of the Oregon Chamber of Commerce, the duties of which position impose upon him the necessity of making his home in Portland, has a desk out in the lobby where, for a while, other of the feathered bipeds (some of them in a badly moulted condition).

Speaker Bean is making a record for maintaining order in the house. Today he had to quiet the attention of the sergeant-at-arms, the officer charged with the duty of preserving order.

The editors in attendance at the session as members and in other capacities will enjoy their biennial dinner next Wednesday evening, given by Dr. Lee Steiner, of the state hospital. An effort was made to have former members of the craft, who might be guests at the institution, attend, the food, but it was found that none were present among those present. Whether or not the doctor expects to get recruits from his guests of the evening has not yet been made public. At any rate it is the unanimous verdict of those who have attended these functions in the past that it must be great to be crazy if the meal furnished the editors is any criterion of the regular "score card."

Senator Bell, who was chairman of the interim committee on salaries for county and state officers, has introduced bills to boost the salaries of the superintendent of education, the secretary of the land board and the corporation commissioner.

NEW ICE PLANT WILL BE READY TO OPERATE NEXT MONTH

Cottage Grove's new ice plant will be ready for operation some time next month, according to Wm. Bartels, member of the firm, which will be styled Bartels, Powers & Hubbell. An additional four-foot strip of land has been purchased from Worth Harvey to make room for the new building which will be begun next week and which will be larger than required for present needs, allowing for anticipated expansion. Fred Bartels was here from Seattle over the week end assisting in the selection of the equipment which has already been ordered and will arrive next week.

Sheriff Gets Letter from Berlin.

Sheriff Fred G. Stuckels has received a letter from a man in Berlin. It was written entirely in German and the sheriff had to hunt up a German resident to translate it for him. The purport of the letter, which was written by Eugene Seische, was that his uncle, August Seische, was last heard of in Cottage Grove in 1914, and no word has been received since. The Berlin man asks the sheriff to ascertain the whereabouts of his uncle if possible.

BASKET SOCIAL IS A TREMENDOUS SUCCESS

The basket social given Thursday night of last week by the American Legion was well attended by citizens of the city and was a most successful affair, the total receipts being nearly \$170. The highest price paid for a basket was \$8.50. Musical entertainment was furnished by the band and orchestra. A dance and social good time followed the auction of the baskets. C. O. DeVeve attended to the auctioning. A ladies' auxiliary to the legion was organized with the following officers: Mrs. Mabel Alstott, temporary chairman; Mrs. Edna Sullivan, secretary. The auxiliary will meet on the second and fourth Tuesdays of each month.

LEGION REDUCES ANNUAL MEMBERSHIP DUES

Members and prospective members of the local American Legion post will be interested in the announcement of Commander McCaleb that the dues for membership have been temporarily reduced. Members may now pay their annual dues at the rate of \$4 instead of \$5, and new members may pay their initiation fees and one year's dues for \$5 instead of \$7 until March 1. Commander McCaleb also expressed the appreciation of the members of the post for the splendid success which attended the basket supper given in benefit of the post last week.

PHONE YOUR NEWS.

old catalogues, and the minutes of meetings of the regents and faculty in early days.

The extension Division, in order to help high schools throughout the state where the Oregon history movement is increasing, issued a local history number of the Extension Monitor, which proved so popular that a reprint was necessary.

Other University publications have given attention to different aspects of Oregon history. The last issue of Old Oregon, the alumni magazine, contains an article by Dean Sheldon on the history of graduate study at the University. The Oregon Historical Quarterly, edited by Professor F. G. Young, published in its last issue two articles on educational history—one on early Methodist education in Oregon, by Read Bain, assistant in the economics department, and one on the history of Oregon normal schools, by John C. Almaek, assistant director of the extension division.

Free Methodists to Hold Meeting Here.

The Free Methodists of this district plan to hold a protracted camp meeting here beginning August 4. The big tent will be set up on the Perkins property across from the city park and will be lighted with electricity for the occasion and those from outside points in attendance will have their tents in the park. A number of the best known preachers of this district will be in attendance.

COURT BUDGET DEFENDED BY COUNTY JUDGE

Gives His Reasons as to Why Budget Proposed by Taxpayers Was Impracticable.

Eugene, Ore., Jan. 21.—(To the Editor.)—In regard to making up the budget for 1921 it may be well to make a full explanation for our reasons for making the budget as we did.

The original budget was made up by the former county court, all of them having been in office four years or more and well qualified to know where they could use the money and get the best results. After the taxpayers' meeting the county court got together to see if they could make any changes without disrupting the whole program. Commissioner Sharp refused to make any change whatever in the budget as submitted at the taxpayers' meeting. I could not agree with him for the following reasons:

The state highway commission has agreed that if Lane county will finish the grading between Goshen and Walker this spring that they will gravel this stretch of road this year and pay the balance of the road north of Junction City and south of Walker this summer. The budget committee left the Pacific highway entirely out of the program which I do not think would be to the best interest of the county as we would to a large extent lose the money which we have already put in preparing for paving. On the Eugene-Lorane road and also the Cottage Grove-Lorane road there was unfinished work which should be finished in order to get the benefit of what was done last year. The roads where we are putting a large amount of money this year have all been designated as market roads and the state is co-operating.

In regard to the west end of the county, we did not apportion the money to the North Fork road for the reason that from the standpoint of economy we wish to finish that entire job when we get to work at it. This will probably take in the neighborhood of \$50,000. We are already laying plans to get co-operation and expect if possible to commence work the latter part of the summer and finish the entire contract next year.

In regard to the road between Mapleton and Cushman the representative of the railroad company was here a few days ago and stated that he would take the matter up within about 30 days regarding the road between Mapleton and Cushman and also the improvement to be made at Cushman station.

While we expect to get state aid on the North Fork road this matter must be left largely to the state and cannot be done until their engineers have passed on the project. The roads in our program have all been accepted and it was impossible to make the change at once and get co-operation.

While we wish to build these roads as fast as possible we must take advantage of the state aid and not spend the county's money alone on projects where the state will co-operate. In order to get these results we must plan ahead.

Would say in conclusion that the taxpayers' budget not only included all money available but also included the anticipated fees and fines which should be held for emergencies, as we do not intend to incur any further warrant indebtedness.

C. P. BARNARD,
County Judge.

Heinrich Leads Shooters.

Aug. Heinrich captured the honors and first prize in the Cottage Grove Gun club's weekly shoot Sunday morning, breaking 25 birds without a bobble. Incidentally the prize was a handsome gold watch chain which he himself had put up as a trophy for the winner. P. E. Nelson won the second prize, a sack of flour, and Helliwell, Ward and N. J. Nelson tied for the third prize, a box of cartridges, Helliwell winning on the shoot-off.

The scores: Heinrich, 25; P. E. Nelson, 23; Helliwell, 22; N. J. Nelson, 22; Ward, 22; Enderley, 21; Keene, 21; Bartell, 19; Dickinson, 17; Sanford, 14.

NEGLECTING INCOME TAX IS CAUSE OF MANY FINES

Details Are Explained So It Is Clear as to Who Must Pay U. S. Tax

Due, in the majority of cases, to misunderstanding of exemptions, more than 70,000 persons last year were assessed a nominal penalty of from \$5 to \$100 for failure to file an income tax return for 1919, although their income for that year was not taxable.

The revenue act provides a personal exemption of \$1000 for single persons, \$2000 for married persons and heads of families, and an additional exemption of \$200 for each person dependent upon the taxpayer for chief support, if such person is under 18 years of age or incapable of self-support. The delinquents last year were persons whose incomes exactly equaled the amount of the allowable exemptions and who considered it unnecessary to file a return and others whose income, because of dependents, was non-taxable, but who nevertheless were required by law to make returns. The bureau of internal revenue, therefore, this year is emphasizing the fact that the requirements to file a return are based solely on a person's marital status and the amount of his or her income for 1920. Single persons with net incomes for 1920 of \$1000 or more and married persons with net incomes of \$2000 or more must file a return regardless of whether their incomes are non-taxable.

The exemption of \$2000 allowed married persons applies to the combined income of husband and wife, to which must be added the income of dependent minor children. A common error is for both husband and wife to claim the exemption, which is designed to cover essential living expenses. This exemption may be claimed by either or may be apportioned between them as they may elect.

If the income of either husband or wife for the year 1920 was more than \$5000, each should file a separate return. This is for the purpose of computing correctly the surtax on income in excess of \$5000, which applies separately to the net income of husband and wife, and not to the combined net income.

The surtax rates, which apply only to net income in excess of \$5000, are computed without benefit of the personal exemptions. Many taxpayers make the mistake of computing tax on the combined net income of husband and wife, to their own disadvantage. As an illustration, in the case of a husband whose net income was \$7000 and that of his wife \$2000, the total normal and surtax if the incomes were combined would amount to \$480, whereas if computed on the income of each would amount to only \$350. In the first instance, deducting the personal exemption of \$2000 from the combined income of \$9000, the tax is on the remaining \$7000. At the rate of 4 per cent on the first \$4000 and 8 per cent on income to excess of that amount the normal tax amounts to \$400. The surtax, which is computed without the benefit of the personal exemption, amounts to \$80, which is 1 per cent on the amount of income between \$5000 and \$6000, 2 per cent on the amount of income between \$6000 and \$8000, and 3 per cent on the amount of income between \$8000 and \$9000.

If computed separately, the husband may deduct the personal exemption of \$2000 from his income of \$7000 and on the remainder pay a normal tax of \$240, being 4 per cent on the first \$4000 and 8 per cent on the excess. His surtax amounts to \$30, being 1 per cent on the amount of his income between \$5000 and \$6000, and 2 per cent on the amount of his income between \$6000 and \$7000. The wife receives no personal exemption, and her entire income of \$2000 is taxed at the rate of 4 per cent, being less than \$4000. The husband's tax is \$270 and the wife's \$80.

Not every married person is entitled to the \$2000 exemption. The claim is dependent upon whether man and wife are living together within the meaning of the revenue act. In the absence of continuous residence together, whether a man or woman is living with wife or husband depends upon the character of the separation.

If occasionally and temporarily the wife is away on a visit or the husband is away on business, the joint home being maintained, the \$2000 exemption applies. Unavoidable absence of a wife or husband at a sanatorium on account of illness does not preclude a claim for the exemption. If, however, the husband voluntarily and continuously makes his home at one place and his wife at another, they are not living together within the meaning of the income tax laws regardless of their personal relations. In case of separation by mutual agreement each must make a return of income of \$1000 or more. The same rule applies in case of divorce or legal separation. A maid or widow not the head of a family and without dependents is entitled only to a \$1000 exemption.

The status of a taxpayer on the last day of the taxable year determines the amount of his exemptions. If on December 31, 1920, he was married and living with his wife he may claim the \$2000 exemption, although the marriage may have taken place on December 30. If on December 30 he became a widower, he is entitled only to the \$1000 allowed a single person unless the head of a family.

Cottage Grove Loses to Albany. The Cottage Grove high basketball team lost to Albany high Saturday evening, the score being 41 to 19.