The Observer

MORO, OREGON.

FRIDAY.....February 28, 1919

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A Blue Mark here will answer an inquery, when entered upon our calendar, giving the date of the paper as the date at which your current subscription expires.

Summons for Publication in Foreclosure of Tax Liens

In the Circuit Court of the State of Oregon for Sherman County

Sherman County, a public corporation, organized and existing as a County of the State of Oregon, plaintiff,

vs.

Andrew Barnett Estate, Geo. F. Coesen, J. E. Davis, W. A. Gordon Co., French & Heath, E. F. Heath, Heath & Sons, Hattie Large, W. A. Gentry, H. G. Miles, A.W. McFarland, Natatores Inc., Geo.S.Pershin Estate, Lottie Pearson, Lottie Sirginson Estate, Mamie E. Spoonemore, K. F. Thomsen, and all Unknown Owners, defendant.

To Andrew Barnett Estate, Geo. F. Coesen, J. E. Davis, W. A. Gordon Co., French & Heath, E. F. Heath, Heath & Sons, Hattie Large, W. A. Gentry, H. G. Miles, A. W. McFarland, Natatores Inc., Geo. S. Pershin Estate, Lottie Pearson, Lottie Sirginson Estate, Mamie E. Spoonemore, K. F. Thomson, and to all Unknown Owners:

In the Name of the State of Oregon:

You and each of you are hereby notified that Sherman County, of the State of Oregon, is the owner and holder of Certificates of Delinquency numbered 44, 45, 46, 47, 48, 49, 51, 52, 53, 54, 56, 57, and 58, respectively, issued on the 28th day of September, 1915, by the tax collector of Sherman County, Oregon, for the several amounts hereinafter stated, the same being for the amounts then due and delinquent for taxes for the year 1913, and prior thereto, together with penalty, interest, and costs thereon upon the real property assessed to you, of which you are the owner, as appears of record, situated in said County and State.

You are further notified that said Sherman County has paid the taxes on said property for the years subsequent to the date of said Certificates of Delinquency, which sums draw interest from the date of payment at the rate of 15 per cent per annum.

That the following is a statement of the names of the parties to whom the taxes were assessed, as appears in said certificates of delinquency and in the tax roll for the year 1918, a description of each tract or parcel of land so assessed; the aggregate amount of taxes, penalty, interest and costs, as appears in each of said certificates of delinquency, and the amount of taxes paid subsequent to the date of said certificates of delinquency, and interest thereon to date, and the total amount due, namely:

Certificate No. 44, issued September 28, 1915, to Sherman county. Property assessed to Andrew Barnett Estate. Description: Lots 9 and 10, block 7, City of Wasco. Total amount due thereon at date of issue, $1.95.

Subsequent taxes paid by plaintiff, and interest:

1914	$1.22,	interest	$.72	Total	$1.94
1915	1.17	"	.54	"	1.70
1916	1.70	"	.51	"	2.21
1917	1.25	"	.19	"	1.44

Total subsequent taxes and interest..... 7.29

Certificate No.45, issued September 28, 1915, to Sherman county. Property assessed to Geo. E. Coesen. Description: Lots 7, 10 and 11, Hayes addition to Moro. Total amount due thereon at date of issue, $10.82.

Subsequent taxes paid by plaintiff, and interest:

1914	$2.14,	interest	$1.26	Total	$3.40
1915	2.06	"	.94	"	3.00
1916	2.23	"	.66	"	2.89
1917	3.20	"	.48	"	3.68

Total subsequent taxes and interest..... 12.97

Certificate No.46, issued September 28, 1915, to Sherman county. Property assessed to J. E. Davis. Description: Lot 8, block 4, town of Kent. Total amount due thereon at date of issue, $1.63

Subsequent taxes paid by plaintiff, and interest:

1914	$.31,	interest	$.18	Total	$.49
1915	.32	"	.15	"	.47
1916	.35	"	.10	"	.45
1917	.30	"	.05	"	.35

Total subsequent taxes and interest..... 1.76

Certificate No.47, issued September 28, 1915, to Sherman county. Property assessed to W. A. Gordon Co. Description: Lots 1, 2, 3, 4, and 5, block 10, of Henarieville addition, City of Grass Valley. Total amount due thereon at date of issue, $6.54.

Subsequent taxes paid by plaintiff, and interest:

1914	$7.10,	interest	$4.26	Total	$11.36
1915	5.47	"	2.47	"	7.94
1916	6.05	"	1.80	"	7.85
1917	5.50	"	.85	"	6.33

Total subsequent taxes and interest..... 33.48

Certificate No.48, issued September 28, 1915, to Sherman county. Property asessed to Heath & Sons. Interest claimed therein by French & Heath. Interest claimed therein by E. F. Heath. Description: Lot 6, block 4, Grass Valley. Total amount due thereon at date of issue, $28.87.

Subsequent taxes paid by plaintiff, and interest:

1914	$5.33,	interest	$3.18	Total	$8.51
1915	3.55	"	1.62	"	5.17
1916	3.95	"	1.20	"	5.15
1917	3.65	"	.54	"	4.19

Total subsequent taxes and interest..... 23.02

Certificate No.49, issued September 28, 1915, to Sherman county. Property assessed to W. A. Gentry. Interest claimed therein by Hattie Large. Description: Lots 5 and 6, block 7, Dunlap's Second addition to Wasco. Total amount due thereon at date of issue, $19.46.

Subsequent taxes paid by plaintiff, and interest:

1914	$ .98,	interest	$.58	Total	$1.56
1915	.94	"	.42	"	1.36
1916	1.35	"	.42	"	1.77
1917	1.00	"	.15	"	1.15

Total subsequent taxes and interest..... 5.84

Certificate No.51, issued September 28, 1915, to Sherman county. Property assessed to H. G. Miles. Description: All that part of the southeast quarter of southeast quarter of section thirty-six in township one south of range eighteen east of Willamette Meridan in Sherman county, containing 15 acres. Total amount due thereon at date of issue, $1.69.

Subsequent taxes paid by plaintiff, and interest:

1914	$.53,	interest	$ 32	Total	$ .85
1915	.56	"	.25	"	.81
1916	.58	"	.18	"	.76
1917	.55	"	.09	"	.64

Total subsequent taxes and interest..... 3.06

Certificate No.52, issued September 28, 1915, to Sherman county. Property assessed to A. W. McFarland. Description: Lot 1, in block 4, Clements addition to Grass Valley. Total amount due thereon at date of issue, $17.73.

Subsequent taxes paid by plaintiff, and interest:

1914	$1.06,	interest	$.66	Total	$1.72
1915	.82	"	.37	"	1.19
1916	.90	"	.27	"	1.17
1917	1.10	"	.17	"	1.27

Total subsequent taxes and interest..... 5.35

Certificate No.53, issued September 28, 1915, to Sherman county. Property assessed to Natatores Inc. Description: From a point 180 feet west of northwest corner of block 12, Biggs Second addition to Wasco, thence south 100 feet, thence west 50 feet, thence north 100 feet, thence east 100 feet, also described as lot 3, block 11, Biggs Third addition to Wasco, being 50 by 100 feet. Total amount due thereon at date of issue, $1.65.

Subsequent taxes paid by plaintiff, and interest:

1914	$ .98,	interest	$.58	Total	$1.56
1915	.94	"	.42	"	1.36
1916	1.35	"	.42	"	1.77
1917	1.00	"	.15	"	1.15

Total subsequent taxes and interest..... 5.84

Certificate No.54, issued September 28, 1915, to Sherman county. Property assessed to Geo. S. Pershin Estate. Description: Lot 1, section 36, township 3 north, range 16 east, Willamette Meridan. Total amount due thereon at date of issue, $1.47.

Subsequent taxes paid by plaintiff, and interest:

1914	$.76,	interest	$.45	Total	$1.21
1915	.80	"	.36	"	1.16
1916	.90	"	.27	"	1.17
1917	.95	"	.15	"	1.10

Total subsequent taxes and interest..... 4.64

Certificate No.56, issued September 28, 1915, to Sherman county. Property assessed to Lottie Sirginson Estate. Interest claimed therein by Lottie Pearson. Description: Lot 7, in block 5, Mowry addition to Moro. Total amount due thereon at date of issue, $10.73.

Subsequent taxes paid by plaintiff, and interest:

1914	$ .92,	interest	$.56	Total	$1.48
1915	.88	"	.39	"	1.27
1916	.95	"	.28	"	1.23
1917	1.35	"	.20	"	1.55

Total subsequent taxes and interest..... 5.53

Certificate No.57, issued September 28, 1915, to Sherman county. Property assessed to Mamie E. Spoonemore. Description: Tract in section 28, township 4 south, range 17 east, Willamette Meridan, as recorded in book "K" of deeds, page 429. Total amount due thereon at date of issue, $6.70.

Subsequent taxes paid by plaintiff, and interest:

1914	$.62,	interest	$.37	Total	$.99
1915	.66	"	.30	"	.96
1916	.70	"	.21	"	.91
1917	.60	"	.09	"	.69

Total subsequent taxes and interest..... 3.55

Certificate No.58, issued September 28, 1915, to Sherman county. Property assessed to K. F Thomsen. Description: East 20 feet of lots 6 and 7, of block 7, town of Kent. Total amount due thereon at date of issue, $6.77.

Subsequent taxes paid by plaintiff, and interest:

1914	$.31,	interest	$.18	Total	$ .49
1915	.32	"	.15	"	.47
1916	.35	"	.10	"	.45
1917	.30	"	.05	"	.35

Total subsequent taxes and interest..... 1.76

Total amount due on all certificates, at date of issue..... $116.01

Total amount due for taxes subsequently paid, to date..... $114.09

You and each of you are hereby further notified that said Sherman County will apply to the Circuit Court of the County and State aforesaid for a decree foreclosing the lien against the property above described, and mentioned in the said Certificates. And you are hereby summoned to appear within sixty days after the first publication of this summons, exclusive of the day of said first publication, and defend this action or pay the amount due as above shown, together with the costs and accrued interest, and in case of your failure to do so, a decree will be rendered foreclosing the lien of said taxes and the costs against the land and premises above named.

This summons is published by order of the Honorable D. R. Parker, Judge of the Circuit Court of the State of Oregon for the County of Sherman, and said order was made and dated this 13th day of February, 1919, and the date of the first publication of this summons is the 28th day of February, 1919.

All process and papers in this proceeding may be served upon the undersigned, residing in the State of Oregon, at the address hereinafter mentioned.

C. M. Huddleston,
District Attorney and
Attorney for Plaintiff.
Address: Wasco, Oregon. 10t-f2m2

THINK STRAIGHT

This is a time for straight thinking. Make sure the other fellow is not talking drivel. Analyze his thought, don't follow it. He may be suffering with phraseologic hemorrhage. It is epidemic now-a-days like influenza and much more serious.

For instance in regard to the Victory Liberty Loan and these fellows who thumb their vests, frown wisely, and say "Let the banks do it. They are bursting with money." They are talking drivel. It sounds fine but it isn't good sense. Nor is it good economics, which amounts to the same thing.

If the government thought it was wise to "let the banks do it," the government would let them do it. There would be no Victory Liberty Loan in the popular sense. But the government knows better than to let the banks do it.

This is the period of reconstruction right now. It is a period of many possibilities economically. One possibility is industrial depression. One preventative of industrial depression is plenty of money at favorable rates of interest to stimulate private enterprise. That means our banks must not be clogged with government securities. It means that we can't afford to "let the banks do it." The people must do it—do it from their earnings, present and future.

Think straight.

Support the Victory Liberty Loan.

Notice for Publication

Department of the Interior, U. S. Land Office at The Dalles, Oregon, January 30, 1919.

Notice is hereby given that Aaron S. Noyes, of Monkland, Oregon, who, on December 9, 1913, made Homestead Entry No. 012318, for Lot 2 SW¼NE¼, Sec. 2, Town. 2 South, Range 18 East, SW¼SE¼, SE¼SW¼, Sec. 35, Town. 1 south, Range 18 East, Willamette Meredian, has filed noitce of intention to make final three year proof, to establish claim to the land above described, before Register and Receiver, U. S. Land office, The Dalles, Oregon, on the 12th day of March, 1919.

Claimant names as witnesses: George W. Davis, of Grass Valley, Oregon; J.H. Elliott, J. O. Elliott and Herman Nichols, of Monkland, Oregon.

H. Frank Woodcock. Register.

Notice for Publication

Department of the Interior, U. S. Land Office at The Dalles, Oregon, December 9, 1918.

Notice is hereby given that Bert Owens, of Ajax, Oregon, who, on May 23, 1913, made homestead entry No. 011725, and on June 8, 1914, made additional, No.013264, for lots 1, 3, 4 E½W½, NW¼NE¼, section 18, township 2 south, range 19 east, Willamette Meridian, has filed notice of intention to make final three year proof to establish claim to the land above described before J. D. Weed, U. S. Commissioner, at Condon, Oregon, on the 15th day of March, 1919.

Claimant names as witnesses: Harry Palmer, Charlie Allard, George Owens, Albert Tate, all of Ajax, Oregon.,

H. Frank Woodcock,
Register.

Notice for Publication—Isolated Tract

Public Land Sale. 016370.

Department of the Interior, U. S. Land Office at The Dalles, Oregon, January 9, 1919.

Notice is hereby given that, as directed by the Commissioner of the General Land office, under provisions of Sec. 2455, R. S., pursuant to the application of James A. Clausen, serial No. 016370, we will offer at public sale, to the highest bidder, but at not less than $2.50 per acre, at 10:30 o'clock a. m., on the 18th day of March next, at this office, the following tract of land: SW¼SW¼, Section 26, W½NW¼ Section 35, Township 1 South Range 15, East, W. M. (containing 120 acres.

The sale will not be kept open, but will be declared closed when those present at the hour named have ceased bidding. The person making the highest bid will be required to immediately pay to the Receiver the amount thereof.

Any person claiming adversely the above described land are advised to file their claims, or objections, on or before the time designated for sale.

L. A. BOOTH, Receiver.

Subscribe for the Observer.

RESUME OF WORK OF OREGON LEGISLATURE

Solons Obliged to Hold Over to Finish Large Amount of Business.

Salem.—The legislature was unable to complete its work within the 40 days legally allowed for a session, which expired at midnight February 21, and found it necessary to hold over this week to clear up the large amount of unfinished business. The members will receive no pay for sessions held after the 40 day period expired.

The biggest piece of constructive legislation of the session, the $10,000,000 road bonding bill, finally ran the gauntlet in both houses and was passed up to the governor to become a law. Inasmuch as it carried an emergency clause, when the signature of the governor was attached the vast fund created to carry out Oregon's progressive road building program could immediately be made available.

Provisions of $10,000,000 Bond Bill.

Briefly, the $10,000,000 bond bill provides that $7,500,000 of this sum shall be used for completion of the Pacific highway from the California line to Portland and the Columbia river highway from Astoria to The Dalles, these roads to be hard-surfaced. The remainder, $2,500,000, is to be used for the improvement of other roads.

The principal and interest of the bonds are to be met by automobile licenses. All bids are to be let in open competition and county courts or county commissioners can bid on work in their counties. If desired, the commission can build by force account.

The bond bill provides for issuance of $10,000,000 in bonds in denominations such as the commission may determine, and to be sold during the next five years.

Salary Increases Killed in Senate.

The senate upon recommendation of the ways and means committee mercilessly slaughtered bills designed to increase salaries of state officials. While the slaughter was in progress a storm of protest came from senators who saw their pet salary bills killed. The debate at times was bitter and sprinkled with personalities, but the only instance in which the senators did not sustain the recommendation of the committee was in connection with the bill to increase the salaries of supreme court justices to from $4500 to $5250 a year.

The only other salary bill to receive favorable consideration was a house bill by Mrs. Thompson, increasing the salary of the state dairy and food commissioner from $2000 to $3600 a year.

House Favors a Lieutenant-Governor.

Over bitter but ineffective opposition, the house passed joint resolution 31, by the committee on resolutions, providing that the people shall vote on a constitutional amendment to create the office of lieutenant-governor. Under the measure, the lieutenant-governor will be the presiding officer of the senate. In case of the death or absence of the governor, the lieutenant governor will become chief executive of the state. The lieutenant-governor will receive $10 per day while actually engaged in the duties of his office. The measure is patterned after the Washington system.

County Judges to Keep Their Power.

The house by an overwhelming vote refused to strip the county judges of the state of their jurisdiction over probate work and other matters of law as provided in a bill fathered by Representatives Dennis and Hare. According to this bill the county judge would have been made simply a member of the board of county commissioners to act in matters of road work and other business coming under the jurisdiction of the commission.

Legislative Brevities.

A bill to place a heavy license tax on oleomargarine passed the senate.

The house killed senate joint resolution No. 21, the capital punishment bill, without debate.

The house voted to appropriate money to adopt the federal plan for killing predatory animals.

Senator Huston's bill to exempt the homes of civil war veterans from taxation passed the senate.

By a vote of 24 ayes to 25 noes, a bill permitting women to serve as jurymen failed to receive the sanction of the house.

The senate defeated Representative Crawford's bill which provided that one set of election officials should start counting the votes after 25 persons have voted.

To enable the construction of strictly farmer roads, the senate passed a bill which provides for a tax of 1 mill on all the taxable property in Oregon, a total of about $1,000,000.

Threshing machines are declared to be public utilities and to come under the jurisdiction of the public service commission under the provisions of Representative Westerlund's bill, which passed the house.

Some Velocities.

When the temperature is 32 degrees, sound travels 1,090 feet a second and one additional foot a second for each additional degree of temperature. Electricity over a wire where there is no resistance travels 192,924 miles a second.

Optimistic Thought.

It is a bad cause that cannot be talked over in public.

Daily Thought.

Wisdom provides things necessary, not superfluous.—Seneca.

PAY AND FILE INCOME TAX BEFORE MAR. 15

U. S. Internal Revenue Bureau Gives Warning That Severe Penalties Will Be Enforced.

WOMEN WITHIN LAW'S SCOPE; HOW THEY REPORT INCOME

The Income Tax drive comes to a close on Saturday night, March 15.

The payments and returns due on that date under the provisions of the new Revenue Law must be in the hands of local Internal Revenue Collectors before their offices close that night.

The Income Tax is being collected to meet the war expenses. Every person who shouted and tooted his horn on Armistice Day is now called upon to contribute his share of the cost of winning the war.

The laggards and the dodgers will face severe fines and jail sentences. The Internal Revenue Bureau announces that its officers will check us all up to see that every person who comes within the scope of the Income Tax law did his share.

Where to Pay and File.

Residents of Oregon are required to make their returns and pay their taxes to Milton A. Miller, Collector of Internal Revenue, Portland, Ore., or to any of his deputy collectors who are now doing free advisory work on Income Tax.

Payments sent by mail should be attached to the returns and should be in the form of check, money order or draft. Cash payments by mail are sent at the taxpayer's risk of loss.

If you are unable to make your return personally because of illness, absence or incapacity an agent or legal representative may make your return.

If there are any doubtful points as to your items of income or allowable deductions you should get in touch at once with a Revenue officer or a banker for advice.

Women Pay Tax.

Women are subject to all the requirements of the Income Tax. Whether single or married, a woman's income from all sources must be considered.

If unmarried or if living apart from her husband she must make her return for 1918 if her net income was $1,000 or over.

If married and living with her husband her income must be considered with the husband's in determining the liability for a return. Their joint income, less the credits allowed by law, is subject to normal tax. The wife's net income is considered separately in computing any surtax that may be due. Husband and wife file jointly, as a rule. If the husband does not include his wife's income in his return the wife must file a separate return.

Severe Penalties.

The new Revenue Law places severe penalties on a person who fails to make return on time, refuses to make return or renders a fraudulent return. For failure to make return and pay tax on time a fine of not more than $1,000 is named and 25 per cent of the tax due is added to the assessment. For refusing willfully to make return or for making a false or fraudulent return there is a fine of not exceeding $10,000 and imprisonment of not exceeding one year, or both.

Farmers' Income Taxable.

Every farmer and ranchman who had a fair or a good year in 1918 must heed the Income Tax this year. He must consider all his income as taxable. He is entitled to deduct from his gross income all amounts expended in carrying on his farm. The cost of farm machinery, farm buildings and improvements cannot be deducted. The cost of live stock, either for resale or for breeding purposes, is also regarded as investment.

Overtime and Bonuses Taxed.

Salary and wage earners must consider as taxable every item received from employers and from other sources. Bonuses and overtime pay are to be reported as well as the regular payments.

Allowances for Losses.

Losses sustained in 1918 and not covered by insurance are deductible items if incurred in the taxpayer's business or trade, in any transaction undertaken for profit or arising from fire, storm, shipwreck or other casualty or from theft.

★★★★★★★★★★★★★★★★★★
★ ★
★ SQUARE DEAL FOR EVERY ★
★ INCOME TAX PAYER. ★
★ ★
★ Washington, D. C. — "The ★
★ rights of all persons now filing ★
★ Income Tax returns are amply ★
★ protected by provisions for ★
★ abatements, refunds and appeals," says Commissioner Daniel C. Roper. ★
★ "Every person can be sure of ★
★ a square deal. No person is expected to pay more than his ★
★ share of tax. His share is determined solely by the amount ★
★ and nature of his net income for 1918, as defined in the law. ★
★ "Abatement petitions are dealt ★
★ with open-mindedly. Refunds will be made in every case where too much tax is erroneously collected. ★
★ "The Income Tax is 'on the level' all the way through." ★
★ ★
★★★★★★★★★★★★★★★★★★

Mother of Thousands.

The destruction wrought on all but the hardest wood by the white ant, or termite, is not surprising when a few facts are known of its prolific character. A nest, some six feet in height, was found in the tropics, and about one foot below the level of the ground was a conical mound of hard earth. Inside this dwelt the queen mother. After careful observation she was found to lay 9,120 eggs in an hour. On account of her great size she was unable to leave her cell, her only function being to lay eggs.

OREGON NEWS NOTES OF GENERAL INTEREST

Principal Events of the Week Briefly Sketched for Information of Our Readers.

Hardware dealers of Oregon will meet in convention in Portland this week.

Burglars cracked the safe in Tuffs Bros.' general merchandise store at Kerby and obtained between $4000 and $5000.

The Southern Pacific company has a crew of men rebuilding the railroad trestles on the Lebanon-Woodburn branch.

The 16th annual convention of the Pacific Coast Advertising Men's association will be held in Portland June 8, 9 and 10.

Austin Bond, a prominent Linn county farmer, was killed when a southbound Southern Pacific passenger train struck his automobile, which stalled on a crossing in Albany.

Walter Brackenbush and Peter Nelson, two alleged moonshiners, were arrested near Hillsdale, in Washington county. A small still for the manufacture of prune brandy was found in operation.

Oregon bankers subscribed approximately $4,000,000 to the issue of United States certificates of indebtedness dated February 13. This issue is in anticipation of the fifth loan, and matures July 15.

The body of Omar Olinger, 42, unmarried and one of the best-known and universally liked citizens of eastern Umatilla county, ws found buried near his home, 15 miles south of Milton, the victim of an unidentified murderer.

While the people of Bend are enjoying the greatest prosperity in years, with a building programme outlined for the coming season which will total several hundred thousand dollars, the city is virtually bankrupt, Mayor J. A. Eastes declares.

Petitions from Roseburg for the opening of the Oregon & California grant lands were presented to the interior department by Representative Hawley with a request for information as to why the government is doing nothing to dispose of these lands.

Dr. William Shackelford, whose career as pioneer surgeon and physician in the northwest for over half a century had been intimately linked with the early history of eastern Oregon and Washington, died at his home in The Dalles at the age of 80 years.

Agitation has been begun of a movement for the annexation of the Mosier fruit district, now part of Wasco county, to Hood River county. It is said Mosier fruit growers favor the plan when the Hood River-Mosier section of the Columbia river highway is completed.

A plan to hold joint meetings of the executive committees of the chambers of commerce of North Bend and Marshfield monthly, as a means of promoting closer co-operation in matters affecting the welfare of the two communities, was indorsed at a meeting of the two bodies.

A co-operative shipping association, formed in August, 1918, by members of the farm bureau of Linn county, has shipped 26 carloads of livestock from six towns. The saving has been 50 cents a hundred pounds, or $2000 on the 26 carloads. The present membership is 177 farmers.

United States Jackson is dead at Copperfield. He was born in Halifax, Nova Scotia, in 1852 and when a small boy moved to the United States. He was a government guide and scout in Arizona during the Indian wars with Geronimo, the noted warrior chief. Mr. Jackson came to Oregon 20 years ago.

According to state engineers who arrived in The Dalles last week to work on the preliminary surveys and estimates of the Columbia river highway, the route from Seuferts to the Deschutes river has been chosen by the state highway commission. It will follow the original line, approximately along the railroad grade.

All the northwest national parks are well cared for in the appropriations for their support and maintenance, contained in the sundry civil appropriation bill just reported to the house. Crater Lake park receives almost the total sum asked for by the interior department, and the sum named will care for all requirements.

Grain growers in Idaho, Oregon and Washington, organized as the Inland Empire Shippers' league, filed with the interstate commerce commission an attack upon the 25 per cent increase in freight rates on grain and grain products made by the railroad administration last June. The complaint of the shippers asserts that the increased rates from points in the three states to Portland "were, when exacted, and still are inherently and relatively unjust and unreasonable," by comparison with other portions of the general freight rate structure. They ask for a return to former rates and reparation.

Delicate Compliment by Dear Wife.

There is nothing so soothing to an elderly registrant as to have his dear wife pat his slippery crown and say that he needs a haircut dreadfully.—Grand Rapids Press.

Fish You Cannot Eat.

While there are many varieties and great quantities of curious fish in the abysmal depths of the ocean (some have been trawled up from depths of three miles or more), none of these are eatable. The limit to which fish fit for food is found is 1,600 feet.

EVERYBODY IS NOW FIGURING INCOME TAX

In Order to Be Helpful to Public, Internal Revenue Bureau Has Every Available Officer in Field.

SEVERE PENALTIES IF YOU DELAY BEYOND MARCH 15

With the due date for Income Taxes only a few weeks away, the collection of this far-reaching tax on 1918 incomes has started off with a bang. Everybody is figuring income tax.

Payments and sworn statements of income must reach Internal Revenue offices on or before March 15, and there are severe penalties for delinquency.

Residents of Oregon are required to make their returns and pay their taxes to Milton A. Miller, Collector of Internal Revenue, Portland, Ore., or to any of his deputy collectors who are now doing free advisory work on Income Tax.

"Pay your Income Tax by March 15," is the slogan of the Internal Revenue Bureau, which has sent every available officer into the field to help the public to understand the requirements and to prepare the returns.

Who Must Make Return.

It is estimated that many thousands of single and married persons in this section of the Unted States who have never before made annual returns are required to do so this year.

Income tax returns must be made between now and March 15 by persons who come under the following classifications:

Any unmarried person whose 1918 net income was $1,000 or over. Widows and widowers, divorcees and married persons who are living apart from their husbands or wives, are for the purposes of the Income Tax classed as unmarried.

Any married person living with wife or husband whose 1918 net income was $2,000 or over. The income of both husband and wife must be considered, together with the earnings of minor children, if any.

Revenue Bureau Offers Aid.

Each person in the United States who is in either of these classifications must get busy at once if penalties are to be avoided. He should secure a blank Form 1040 A for reporting net income up to $5,000, or Form 1040 if his net income exceeded that amount. Forms are being distributed by Collectors and their Deputies, also by banks. By following the instructions on the forms a correct return can be prepared at home. If a person needs advice or aid, the Deputy Collectors in the field will furnish this without charge.

The new Revenue law places the Income Tax duty on citizens and residents. The Internal Revenue Bureau is sending its men to work right with the public to get the tax and the returns in. With active co-operation every tax due March 15 will be paid and every return required by law will be in the Revenue offices on time.

Exemptions Allowed.

A single person is allowed a personal exemption of $1,000. If he is supporting in his household relatives who are dependent upon him he may claim the status of the head of a family who has the same exemption as if married.

A married person who lives with wife or husband is allowed a personal exemption of $2,000. The head of a family is entitled to claim a similar personal exemption.

An additional exemption of $200 is allowed for each person under eighteen or incapable of self support who was dependent upon and received his chief support from the taxpayer.

A husband and wife living together are entitled to but one personal exemption of $2,000. If they make separate returns the exemption may be claimed by either or divided.

Accuracy Required.

Absolute accuracy is necessary in making up income figures. Any person who is working for wages should find out exactly how much he received during the whole year 1918. Fees, bank interest, bond interest, dividends, rents received and all other items must be reported correctly. Mere guesses are not accepted, for they are unjust alike to the taxpayer and the Government and defeat the proper administration of the law.

★★★★★★★★★★★★★★★★★★
★ ★
★ INCOME TAX IS ★
★ TRULY POPULAR. ★
★ ★
★ "The payment of Income taxes ★
★ takes on a new significance ★
★ which should be understood by ★
★ every citizen. The taxation system of this country is truly popular, of the people, by the people and for the people. Every ★
★ citizen is liable to tax, and the ★
★ amount of the tax is graduated ★
★ according to the success and fortune attained by each individual ★
★ in availing himself of the opportunities created and preserved ★
★ by our free institutions. The ★
★ method and degree of the tax is ★
★ determined by no favored class, ★
★ but by the representatives of the ★
★ people. The proceeds of the tax ★
★ should be regarded as a national ★
★ investment."—Daniel C. Roper, ★
★ Commissioner of Internal Revenue. ★
★ ★
★★★★★★★★★★★★★★★★★★

Bruges' Sacred Relic.

In Bruges, Belgium, is a reminder of the past, the chapel of the Holy Blood, built by Theodoric, a distinguished crusader, who, on his return from the holy land, brought with him, so the legend says, some drops of the holy blood of the Savior, which had been preserved by Joseph of Arimathea. Whether the legend is true or not, the Church of Saint Sang, with its dainty little oratory, bears testimony to the belief of the people of that time.