

We Announce The Arrival This Week Of A Carload Of Valve-In-Head Buicks

The adaptability of Valve-in-Head Buicks for local condi-. ions is so well known that to sing its praises here would seem almost superfluous and we merely wish to refer you to the performances of the many cars we have already sold here. The demand for Valve-in-Head Buicks is going to be so strong that our allotment will not last long and if you are contemplating owning one you had better file your order early.

The assurance of material for quantity production of Buick Cars enables the Buick Motor Company to establish the following prices on the various Buick models. These prices will not be changed during present seling agreements: Three Passenger Open Model H-Six-44 \$1739.25

Four Passenger Closed Model H-Six-46 \$2241.29 Pive Passenger Closed Model H-Six-47 \$2454.00 Seven Passenger Open Model H-Six-49 \$2036.37 Seven Passenger Closed Model H-Six-50 \$2835.59

An Order Now Will Assure Prompt Delivery To You

The Heppner Garage

A. B. BOWKER, Proprietor

RULING ON LUXURY TAX

have been made by the Commissioner it, to the penalties provided by the of Internal Revenue for collection of act. It is on the actual sales price mentioned in Section 639.

when the price is paid at one time, the class of articles subject to tax. though in payment for several artieles which are the subject of a single transaction of purchase and sale, the total price paid is the unit for computing the fax. Thus if the pur- drinks which are not regarded as chaser if the purchaser orders two soft drinks or ice cream products or not be treated as part of the first on. walle.

chasers pool their orders for the beer, morse, mineral water,, etc.,

a Start

guarded against by the vendor, for such drinks have siready been levits employment subjects the purchas-The following tentative rulings or and the vendor, if he counives in

tax under Section 630, of the Reven- The following articles of food or ne Act of 1918, affecting sales at dring are subject to tax within the anda fountains on and after May 1. menning of Section 620; All bever-1919. The tax is measured by the ages when compounded or mixed at not considered soft drinks and are, stead Entry, No. 012903, for S ½ SE ner, Oregon, has been by the County price for which the food or drink is the fountain, such as orangeade, lemde, pineapple fuice, coco cola at the rate of 1 cent for each 10 root beer, moxie, flavoring syrups, cents or fraction thereof of the compounded or mixed with carbonamount paid for any of the articles ated or plain water, milk shakes in any form, malted milk shakes in any Each sale of 10 cents or less is tax- form, milk or egg shakes, ice cream. ed 1 cent, and each sale of oved 10 ice erea sodan, ice cream sundaes, ice cents is taxed 1 cent for each 10 eronm sandwither, flavered ices, and cents or fraction thereof of the price. all other-similar food or drinks. This of the price paid by the purchaser complete but it is merely illustrating

Beverages Not Taxable

There are often sold at soda fountains and ice cream parlors, certain sodas at the same time, each soid for similar articles of food or drink 15 cents the tar is 3 cents, and not within the meaning of the act. Such 4 cents. If however he hays one beverages are exemplified by bot sods for 15 cents, the tax is 2 cents, beef ten, coffee, hot, cold or leed ten, and if he immediately purchases hot cold or ice butternilk, or hot another 15 cent drink, the tax is 2 | chocolate or encon, hot clam broth or cents on the second sale which can, bisque, hot tomate bisque, or buill-

No tax upon the sale of beverage Any means by which separate pur- or drinks such as ginger ule, root purpose of defeating or escaping the when served directly from a contain tax imposed, shall be carefully or us the manufacturer's tax on

.

Helping the Boys and Girls of Heppner get the

habit of making frequent trips to the Saving-

Department of the Farmers' & Stockgrowers

National Bank is better than bequeathing them

a fortune. With the thrift babit once establish-

ed they will be prepared to make their own way.

The Bank for all ages and sizes of People

and Concerns

Farmers Q Stockgrowers

National Bank

Give the Youngsters

led. However, if any of these drinks or beverages are compounded or tract or other ingredients at the Oregon, March 24th, 1919.

ations sold at sods fountains are on April 17th, 1914, made Home- in the County Court House in Heppclude bromoseltzer, citrate magnesia. Section 10, Township 5, south, range duly fixed as the time and place for rochelle salts, seidlitz powders. bi- 26 east. Willamette Meridian, has the proving of said fiant account and carbonate of soda, castor oil, epsom salts, essence of pepsin.

WANTED-By man and wife sitnation for the summer on a ranch Would also like to lease a wheat and stock farm next fall for a term of ears. Exeprienced and competent. Enquire at the Herald office. . 49-3

WHEAT LAND WANTED

We have clients wanting to buy and trade for wheat land. If you desire to disnose of your place please write us price and terms or state what you will accept in exchange for

NORTHWEST LAND & TIMBER CO. 1192 Northwestern Bank Building Portland, Oregon,

NOTICE FOR PUBLICATION

Department of the Interior, U. S. and Office at LaGrande, Oregon,

March 26, 1919. Notice is hereby given that Ellis R. Minor, where post-office address is lone, Oregon, did on the 16th day of September, 1918, file in this office Sworn Statement and Application, No. 019248, to purchase the E16 NE 4 . section 7. Township 4 South, Sange 28 East, Willamette Meridian, and the timber thereon, under the provisions of the act of June 3, 1878. and acts amendatory, known as the timber and stone law," at such valus as might be fixe by appraisement. on that, pursuant to such application. the land and timber thereen have been appraised at \$255.00 the timber estimated at 148,000 board feet at \$0.75 & \$1.25 per M, and the land \$100.00; that said applicant will offer final proof in support of his application and sworn statement on the 25th day of June, 1919, before C. C. Patterson, United States Commissioner, at Heppner, Oregon.

Any person is at liberty to protes! this purchase before entry, or initiite a contest at any time before parout become, by filling a corroborated didayit in this office, sliveing facts, ruich would defeat the entry.

REGISTER

Certain so-called medicinal prepar Matteson, of Heppner, Oregon, who thereof, and the County Court room illed notice of intention to make for the hearing of any objections Permanently located in Oddfellow's inal three-year proof, .. to establish thereto. claim to the land above described. before J. A. Waters, Clerk of the Administratrix of the Estate of W. P. Circuit Court, at Heppner, Oregon., on the 14th day of June, 1919.

Claimant names as witnesses Charles Hackman, Clarence Reid, Newt Matteson, Walter Matteson, all of Heppner, Oregon.

H. FRANK WOODCOCK. Register.

NOTICE FOR PUBLICATION

Department of the Interior, U. S. and Office at LaGrande, Oregon March 26, 1919.

Notice is hereby given that Grace F. Minor, whose post-office address is Ione, Oregon, did, on the 18th day of September, 1918, file in this office Sworn Statement and Application No. 019356, to purchase the E % SW % and SE % NW %, Section 8. Township 4 South, Range 28 East, Willamette Meridian, and the timber thereon, under the provisions of the act of Jone 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraisement, and that pursuant to such application, the land and timber thereon have been appraised, at \$378.00, the timber ontimated at 216,000 board feet at \$9.75 & \$1.25 per M, and the land \$150.00; that said applicant will offor final proof in support of his application and sworn statement on the 25th day of June., 1919, before C. C. Patterson United States Commission. er at his office, at Heppner, Oregon,

Any person is at liberty to protest this purchase before entry, or initiare a contest at any time before putout homes, by filling a corroborated affidavit in ficis office, alloging facts which would defeat the entry.

C R DUNN REGISTER

SOTICE OF TINAL SETTLEMENT

In the County Court of the State d Diston, for Murray County. In the mutter of the Setate of W bellmany: Bernandi. photies in hereby given that the un-

decsimed, as Administratrix of the Estate of W. P. Serivner, deceased Department of the Interior, United has filed her final account as such briged with carbonated water or cx- States Land Office, at The Dalles, administratrix, and that Wednesday the 7th day of May, 1919, at the countain, they are taxable beverages. Notice is hereby given that Elmer hour of 10 o'clock in the forence

> MATTIE B. SCRIVNER. Heppner. Seriener, Deceased.

CITATION

In the County Court of the State of Oregon for the County of Morrow

In the Matter of the Estate of John F. Lentry, Deceased.

Citation to W. L. Lentzy, Katrics entzy, Grace Lentzy, and all parties nterested, and all unknown heirs. IN THE NAME OF THE STATE OF OREGON you are hereby re quired and cited to appear in the County Court of the State of Oregon, for the County of Morrow, at the court room thereof, at the County Court House in the said county of Morrow, at Heppner, Oregon, on the Ind day of June, 1919, at 10:00 a n., then and there to show cause, I any you have, why the following deeribed property and the interest of he above entitled estate in the folowing described property should not be sold at private sale, as the bounty Court may direct and author

REAL PROPERTY-\$00 acres of wheat lands, more or less, tocated about 6 miles from Ione, described as follows: S. E. % of Sec. 32, Twp. 1, S; N. E. 34 of Set. 5, Twp. 2, S; the S. W. 14 of Sec. 23, Twp. 1, S; the S. E. % of Sec. 31, T. 1 B; and the N. W. 44 of Sec. 4, Twp. 2.81 all in Range 24 east of the Williamette Meridian.

W. % of E. % of Rec. 12, Twp. 1 N., R. 21 east of Willamette Meridian.

S. W. M of Sec. 32, Twp. 1 H., II. It cant of Willamotte Meridian, except one zere in the S. W. corner thereof, deeded to: Selvool District No. 30 for school.

his Thin day of April, 1919.

PROFESSIONAL CARDS

DR. HAROLD C. BEAN PHYSICIAN and SURGEON

Heppner, Oregon, 1st. Natl. Bank Bldg. Phone 762

VAUGHAN & BUTLER DENTIST

Bunlding Oregon

S. E. NOTSON ATTORNEY-AT-LAW

Office in Roberts' Building

DR. A. D. McMURDO

PHYSICIAN & SURGEON Telephone 122 Office Patterson's Drug Store

WOODSON & SWEEK

ATTORNEYS-AT-LAW

SAM E. VAN VACTOR

ATTORNEY-AT-LAW Omegon

Watch paper for dates

DR. J. G. TURNER EYE SPECIALIST

Regular monthly visits to Heppner and lone.

F. A. McMENAMIN LAWYER

Heppner, Ore. Roberts Bldg. Office Phone Main 643 Residence Phone Main 665

ROY V. WHITEIS INSUBANCE REAL ESTATE, LOANS,

Bowers Shoe Hospital C. W. BOWERS, Prop.

I use modern machinery methods. HEPPNER, OREGON

DR. L. L. CALLOWAY OSTEOPATHIC PHYSICIAN

Graduate American School of Octor Witness the signature of the pathy, Kirkevilla, Mo., under foundhunty Clerk of Morrow County, or of the Science, Dr. A. T. Still. tiffice at 6. W. Swaggert residence. J. A. WATERS (Scal) Hours 19 to 12 - 2 to 5. Phone 42