



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

The adaptability of Valve-in-Head Buicks for local conditions is so well known that to sing its praises here would seem almost superfluous...

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...

An Order Now Will Assure Prompt Delivery To You

The Heppner Garage

A. B. BOWKER, Proprietor

RULING ON LUXURY TAX

The following tentative rulings have been made by the Commissioner of Internal Revenue for collection of tax under Section 630...

Each sale of 10 cents or less is taxed 1 cent, and each sale of over 10 cents is taxed 1 cent for each 10 cents or fraction thereof of the price.

The tax is upon the whole amount of the price paid by the purchaser when the price is paid at one time, though in payment for several articles which are the subject of a single transaction...

Any means by which separate purchasers pool their orders for the purpose of defeating or escaping the tax imposed, shall be carefully

guarded against by the vendor, for its employment subjects the purchaser and the vendor, if he connives in it, to the penalties provided by the act.

The following articles of food or drink are subject to tax within the meaning of Section 630: All beverages when compounded or mixed at the fountain, such as orangeade, lemonade, pineapple juice, coca cola, root beer, moccie, flavoring syrups, compounded or mixed with carbonated or plain water, milk shakes in any form, malted milk shakes in any form, milk or egg shakes, ice cream, ice cream sodas, ice cream sundaes, ice cream sandwiches, layered ices, and all other similar food or drinks.

Beverages Not Taxable

There are often sold at soda fountains and ice cream parlors, certain drinks which are not regarded as soft drinks or ice cream products or similar articles of food or drink within the meaning of the act.

No tax upon the sale of beverages or drinks such as ginger ale, root beer, moccie, mineral water, etc., when served directly from a fountain or as the manufacturer's tax on

such drinks have already been levied. However, if any of these drinks or beverages are compounded or mixed with carbonated water or extract or other ingredients at the fountain, they are taxable beverages.

Certain so-called medicinal preparations sold at soda fountains are not considered soft drinks and are, therefore, not taxable.

WANTED—By man and wife situation for the summer on a ranch. Would also like to lease a wheat and stock farm next fall for a term of years.

WHEAT LAND WANTED

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

NORTHWEST LAND & TIMBER CO. 1102 Northwestern Bank Building Portland, Oregon.

NOTICE FOR PUBLICATION

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

Notice is hereby given that Ellis R. Minor, whose post-office address is Ione, Oregon, did on the 16th day of September, 1918, file in this office Sworn Statement and Application, No. 019248, to purchase the E 1/2 NE 1/4, section 7, Township 4 South, Range 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 value as might be fixed by appraisal...

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat the entry.

NOTICE FOR PUBLICATION

Department of the Interior, United States Land Office, at The Dalles, Oregon, March 24th, 1919.

Notice is hereby given that Elmer Matteson, of Heppner, Oregon, who on April 17th, 1914, made Homestead Entry, No. 012903, for S 1/2 SE 1/4, Sec. 3, N 1/2 NE 1/4, SW 1/4 NE 1/4, Section 10, Township 5, south, range 24 east, Willamette Meridian, has filed notice of intention to make final three-year proof...

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

NOTICE FOR PUBLICATION

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

Notice is hereby given that Grace E. 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. 019256, to purchase the E 1/2 SW 1/4 and SE 1/4 NW 1/4, Section 8, Township 4 South, Range 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 value as might be fixed by appraisal...

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat the entry.

NOTICE OF FINAL SETTLEMENT

In the County Court of the State of Oregon, for Morrow County. In the matter of the Estate of W. P. Serivner, deceased.

Designated, as Administratrix of the Estate of W. P. Serivner, deceased, has filed her final account as such administratrix, and that Wednesday, the 7th day of May, 1919, at the hour of 10 o'clock in the forenoon thereof, and the County Court room in the County Court House in Heppner, Oregon, has been by the County Court of Morrow County, Oregon, duly fixed as the time and place for the proving of said final account and for the hearing of any objections thereto.

MATTIE B. SCHRYNER, Administratrix of the Estate of W. P. Serivner, 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. Lentz, Deceased.

Citation to W. L. Lentz, Katrice Lentz, Grace Lentz, and all parties interested, and all unknown heirs. IN THE NAME OF THE STATE OF OREGON you are hereby required 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 2nd day of June, 1919, at 10:00 a. m., then and there to show cause, if any you have, why the following described property and the interest of the above entitled estate in the following described property should not be sold at private sale, as the County Court may direct and authorize, to-wit:

REAL PROPERTY—800 acres of wheat lands, more or less, located about 6 miles from Ione, described as follows: S. E. 1/4 of Sec. 22, Twp. 1, S; N. E. 1/4 of Sec. 5, Twp. 2, S; the S. W. 1/4 of Sec. 23, Twp. 1, S; the S. E. 1/4 of Sec. 31, T. 1 S; and the N. W. 1/4 of Sec. 4, Twp. 2, S; all in Range 24 east of the Willamette Meridian.

W. 1/2 of E. 1/4 of Sec. 12, Twp. 1 N., R. 21 east of Willamette Meridian. S. W. 1/4 of Sec. 22, Twp. 1 S., R. 24 east of Willamette Meridian, except one acre in the S. W. corner thereof, deeded to School District No. 39 for school purposes.

Witness the signature of the County Clerk of Morrow County, this 15th day of April, 1919. J. A. WATERS (Seal)

PROFESSIONAL CARDS

DR. HAROLD C. BEAN PHYSICIAN and SURGEON Heppner, Oregon, 1st. Natl. Bank Bldg. Phone 762

VAUGHAN & BUTLER DENTIST Permanently located in Oddfellow's Building Heppner, Oregon

S. E. NOTSON ATTORNEY-AT-LAW Office in Roberts' Building Heppner, Oregon

DR. A. D. McMURDO PHYSICIAN & SURGEON Telephone 122 Office Patterson's Drug Store Heppner, Oregon

WOODSON & SWECK ATTORNEYS-AT-LAW Heppner, Oregon

SAM E. VAN VACTOR ATTORNEY-AT-LAW Heppner, Oregon

DR. J. G. TURNER EYE SPECIALIST Watch paper for dates Portland, Oregon Regular monthly visits to Heppner and Ione.

F. A. McMENAMIN LAWYER Roberts Bldg. Heppner, Ore. Office Phone Main 643 Residence Phone Main 665

ROY V. WHITEIS INSURANCE REAL ESTATE, LOANS, Heppner, Oregon

Bowers Shoe Hospital C. W. BOWERS, Prop. I use modern machinery methods. HEPPNER, OREGON

DR. J. L. CALLOWAY OSTEOPATHIC PHYSICIAN Graduate American School of Osteopathy, Kirksville, Mo., under founder of the Science, Dr. A. T. Still. Office at G. W. Swagert residence, Hours: 10 to 12 — 2 to 5. Phone 42

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