

The Hermiston Herald

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Whadge Get For Christmas

Here it is the middle of the month, and not all of the bills are paid yet. -East Oregonian.

These flurries of snow we have had the past few days work a hardship on the golfers, but they insure water and more water for next summer's use on land. In other words the weather man yelled "Fore."

Senator Borah of Idaho is noted for getting off on tangents, but just the same, Mr. Average American Citizen is to be pardoned if he indulges in the suspicion that some American citizens who hold land and resources in the neighboring country could not be holding them in this country, except in a Teapot Dome case.

Harbinger of spring—eggs are getting cheaper.

INSTRUCTIONS ON INCOME TAXES GIVEN BY HUNTLEY

Collector of Portland District Sets Forth Provisions of 1926 Law.

For the information and guidance of individuals in preparing their returns, Clyde G. Huntley, collector of internal revenue, has issued a statement in which he summarizes briefly the essential provisions of the 1926 revenue act, as they relate to the liability of individuals for filing returns of income for the calendar year 1926.

Briefly, every individual is required to file an income tax return, who, during the year 1926, had a gross income of \$5,000 or more, regardless of the net amount; or a net income of \$1500 or over, if single, or if married and not living with husband or wife; or a net income of \$3500, or over, if married and living with husband or wife; or

Regardless of the amount if the net income exceeds the personal exemption.

Every individual claiming to be "head of a family" must file a return if he has a net income of \$1500, or more, regardless of the fact that, as such, he is entitled to the same personal exemption as a married man, \$3500, and \$400 for each dependent.

A "head of a family" is defined as "an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation."

Personal exemptions are the same as last year, being as follows: \$1500 for a single person, or a married person not living with husband or wife;

\$3500 for a married person who lived with husband or wife throughout the taxable year;

\$3500 for any person who was head of a family throughout the taxable year;

\$400 for each dependent.

A dependent is defined as "a person, other than husband or wife, under 18 years of age, or incapable of self-support because mentally or physically defective, who was receiving his chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals."

If husband and wife file separate returns, the personal exemption of \$3500 may be taken by either or divided between them.

Business and Speculation

While it may be true that the man who risks nothing gains nothing, it is also true that gain does not depend on risk alone. In all business there is an element of risk, but in business this element is smaller than it is in speculation. -Grit.

Small Brains Best

Big head is not a modern disease, strictly speaking. The largest human skull in the world has just been discovered in South Africa. It measures 8 1/2 inches in length and has a capacity of 122 cubic inches. However, it is quality, not quantity of brain that counts. A small skull may contain a superior brain. In that case, the convolutions are many. For example, an elephant has a large head and an ant a very small one, but the ant is much smarter than the elephant. -Capper's Weekly

Queer Apes and Cats

The moloko, a huge unknown ape, and the bunda, a gigantic cat, as big as a donkey, both of which prey on men and cattle, are among undiscovered beasts of Africa, while from Java reports come of a bear-ape-man known as the sedopak, a beast with long hair, walking upright but swinging swiftly from trees by its arms, which also preys on men, but which has not yet been shot or caught, though often tracked.

Became Great Industry

The metal workers' industry, introduced in Colonial times, developed to such an extent that as early as 1812 it was said that the silverware manufactured in America was sufficient to supply the demand. Throughout the last century the industry has continued to develop. For a time American craftsmen depended largely on France for designs and patterns, but in recent years there has been a notable advance in the individuality of our national art. The work of designing in precious metals has often been handed down from father to son, remaining in the same family for generations.

Do Not Force Plants

If a plant has been growing thriftily for some time and then begins to go back, it probably needs a rest, and no amount of forcing will do any permanent good. It will, says Nature Magazine of Washington, do a definite harm. During the resting period a plant is better left entirely alone in a dry, cool cellar. It will of its own accord, and without any attention of any kind, begin to put out new green shoots. When these new shoots show themselves the plant should be given a thorough watering, a re-potting if necessary, and brought up into its place in the sun. After it is growing well it may be given fertilizer.

Boy Helped Engineers

Theodore G. Hallett, who supervised the construction of the first suspension bridge across Niagara, relates that a premium of \$10 was offered to the first boy who should successfully fly over the gorge his kite string and fasten its ends to a tree on either side. A boy named Homan Walsh, a resident of Lincoln, Neb., was successful. The following day a stronger line was drawn over by the kite string and then a rope of sufficient strength to haul over the iron cable. By means of this rope the iron cable was carried across and its ends secured to the solid rock. It crossed the gorge five miles above Lewiston.

Quotations Garbled

Lord Brooke wrote more than three hundred years ago, "And out of mind as soon as out of sight," which is now reversed in "Out of sight is out of mind." "Silly and comparisons are odious," wrote Dr. John Donne, and he is variously interpreted. Even Ben Jonson, speaking of Shakespeare's "small Latin and less Greek," has "little" substituted for "small." Milton's "human face divine" gets "form" for "face," and "all" is adopted for "neighboring" in the famous "the cynosure of neighboring eyes." "The busy hum of men" in the same poet's "L'Allegro" has "haunts" for "hum."

Peculiar "School"

Describing a Tibetan school, a narrator writes: "Sitting in a sunny spot in a semi-circle can be seen about a dozen Mussulman boys, each with a book before him. The teacher, an ordinary layman, who knows little more than his brothers, acts as mentor. He probably has a shop on the other side of the road and keeps an eye open for stray customers while listening to his pupils. He reads a phrase and all the boys say it after him. Ask taught or teacher to explain what has been read, and they will acknowledge complete ignorance, and this with absolutely no feeling of shame."

High Offices; No Salaries

Many high offices in England are filled by men who receive no salaries, among which is that of the prime minister. The prime minister, however, usually accepts some other post such as first lord of the treasury, which has a salary of \$25,000 a year. Justices of the peace, guardians of the poor and district councillors give their services free. The lord mayor of London, though he receives a salary of \$50,000 a year, cannot hope to escape with paying out less than \$125,000 a year in the fulfillment of his office, so that it really costs him \$75,000 a year to hold the office.

Longview Bridge Bill Passed

Washington, D. C.—The Longview bridge bill passed the house with a whoop, unamended, except for correction of a clerical error. Amendments offered by Representatives Crumpacker and Sinnott, to increase the safe guards to commerce on the Columbia river, to strike out promotion profits and to give Portland the right to pay additional costs if dissatisfied with the plans approved by the three secretaries, were in turn voted down, with only scattering votes in their favor. The measure, which had passed the senate, would give authority for construction of a bridge across the river between Longview, Wash., and Rainier, Oregon.

\$750,000 Payments Asked of Chaplin

Los Angeles.—The United States government here filed six income tax suits, aggregating more than \$750,000 against Charles Chaplin, famous film comedian. The suits take in the following years: 1918, \$134,622; 1919, \$31,501; 1920, \$576,768; 1922, \$71,308; 1923, \$89,371; 1924, \$170,048. Alleged irregularity in Chaplin's tax returns for the six years involved is charged in the suits.

NOTICE OF ADMINISTRATOR'S SALE

In the County Court of the State of Oregon For Umatilla County. In the Matter of the Estate of William C White, deceased.

Notice is hereby given that the undersigned as administrator with will annexed of the estate of William C. White, deceased, and pursuant to an order of the above entitled Court made and entered on the 8th day of January 1927, will sell for cash in hand in one parcel at private sale upon sealed bids at the First National Bank in Hermiston, Oregon, subject

to confirmation by the above entitled Court, all of the following described lands located in Umatilla County, Oregon, and all belonging to said estate, as follows: Beginning 346 feet west and 30 feet south from the center of the southeast Quarter of Section 10, Tp. 4 N. R. 28 E. W. M., thence west 157.5 feet; thence south 300 feet; thence east 157.5 feet; thence north 300 feet to the place of beginning in Umatilla County, Oregon, and that said administrator will receive bids for said land from and after Monday, the 21st day of February, 1927, and will sell said land to the highest bidder for cash, provided said bid is satisfactory to the Judge of the above entitled Court.

This notice is published four consecutive weeks in the Hermiston Herald, a newspaper of general circulation published weekly in Hermiston, Umatilla County, Oregon and by posting the same notice in three public places in said County and State, all in the manner and form as by law provided.

Dated this 20th day of January, 1927. F. B. SWAYZE, Administrator with will annexed of the estate of William C. White, deceased. 20-5tc

In the Matter of the Application of O. D. Teel, to Include Certain Lands in the Westland Irrigation District.

Notice is hereby given that on the 18th day of January, 1927, the petition of O. D. Teel, holder of the title or evidence of title to land adjacent to the boundaries of the Westland Irrigation District, was filed with the directors of said district, praying that the land of said petitioner be included in the Westland Irrigation District. The name of the petitioner and description of land mentioned in said petition is as follows:

O. D. Teel. The South Half of the Southwest Quarter of the Southwest Quarter of the Southwest Quarter of Section Twelve, Township Three north of range twenty-eight-east of Willamette Meridian. All persons interested in the matter of said petition or who may be interested or affected by such change in the boundaries of said District, are hereby notified to appear at the office of the board of directors of the Westland Irrigation District at Hermiston, Oregon, on the 1st day of March, 1927, at eight o'clock P. M. of said day, being the next regular meeting of the board after the expiration of the time of publication of this notice, then and there to show cause, if any they have, why said petition should not be granted.

Dated this 18th day of January, 1927. J. W. MESSNER, Secretary of the Board of Directors of Westland Irrigation District. 20-4tc

NOTICE OF SALE

Notice is hereby given that by virtue of the authority of the City Charter of the City of Hermiston and the direction of the City Council authorizing and directing the Treasurer of the City of Hermiston to collect the unpaid assessments for the city irrigation water for the year 1926, levied and imposed under the provisions of Ordinance No. 76 passed by the City Council and approved by the Mayor on July 2, 1913, as amended by Ordinance No. 122 and ordinance No. 96 passed by the City Council and approved by the Mayor on April 17, 1918.

I will on the 15th day of January, 1927, at the hour of 10 o'clock in the forenoon of said day at the City Council Chamber in the City of Hermiston, Oregon, sell the following described lots, pieces and parcels of land at public auction to the highest bidder for cash in hand, the proceeds from the sale of each lot, piece or parcel of land to be applied in satisfaction of the assessment upon said lot, piece or parcel of land with interest thereon from March 1, 1926, at the rate of 6 per cent per annum together with a penalty of 15 per cent of each of said assessments and all costs.

Following is a description of each of said lots, pieces or parcels of land with the number of feet frontage, name of owner or reputed owner, and amount of said assessment.

City of Hermiston according to plat filed with County Recorder Nov. 23, 1904.

Block Lot Feet Name Amt
Block 2—
Lot 1, 50 feet, Minnie Brown \$5.00
Lot 2, 50 feet, Minnie Brown \$5.00
Lot 3, 50 feet, Minnie Brown \$5.00
Lot 11, 50 feet, R. Beasley \$5.00
Block 3—
Lot 13, 50 feet, J. McCoy \$5.00
Block 4—
Lot 11, 50 feet, F. P. Adams \$5.00
Lot 16, 50 feet, E. W. Mack \$5.00
Block 5—
Lot 1, 25 feet, F. P. Adams \$2.50
Lot 2, 25 feet, F. P. Adams \$2.50
Lot 8, 25 feet, H. R. Newport \$2.50
Lot 9, 25 feet, E. W. Mack \$2.50
Lot 12, 25 feet, Dick Hardison \$2.50
Lot 13, 25 feet, H. R. Newport \$2.50
Lot 14, 25 feet, H. R. Newport \$2.50
Lot 15, 25 feet, Cole & Swayze \$2.50
Lot 16, 25 feet, Cole & Swayze \$2.50
Lot 19, 50 feet, H. R. Newport \$5.00
Lot 23, 50 feet, F. B. Swayze \$5.00
Lot 24, 50 feet, F. B. Swayze \$5.00
Block 6—
Lot 1, 25 feet, First National Bank \$2.50
Lot 2, 25 feet, F. B. Swayze \$2.50
Lot 5, 25 feet, Wm. Glasson Est. \$2.50
Lot 9, 11 1/2 feet, Sam Rodgers \$1.13
Lot 10, 25 feet, F. P. Adams \$2.50

Lot 11 25 feet, F. P. Adams \$2.50
Lot 12, 32 feet, First National Bank \$3.20
Lot 18, 25 feet, H. R. Newport \$2.50
Block 7—
Lot 7, 35 feet, C. C. Durfey \$3.50
Lot 8, 25 feet, C. C. Durfey \$2.50
Lot 9, 25 feet, C. C. Durfey \$2.50
Lot 10, 25 feet, O. G. Sapper \$2.50
Block 8—
Lot 9, 25 feet, E. W. Mack \$2.50
Lot 10, 25 feet, E. W. Mack \$2.50
Lot 11, 25 feet, E. W. Mack \$2.50
Lot 12, 25 feet, E. W. Mack \$2.50
Lot 13, 25 feet, Georgia Henderson \$2.50
Lot 16, 25 feet, E. W. Mack \$2.50
Lot 17, 25 feet, M. W. Sharrard \$2.50
Lot 18, 25 feet, F. B. Swayze \$2.50
Block 9—
Lot 6, 50 feet, E. Mumma \$5.00
Lot 7, 50 feet, E. Mumma \$5.00
Lot 8, 50 feet, E. Mumma \$5.00
Lot 9, 50 feet, E. W. Mack \$5.00
Lot 10 50 feet, E. W. Mack \$5.00
Lot 11, 50 feet, E. Mumma \$5.00
Lot 12, 25 feet, E. Mumma \$2.50
Lot 12, 25 feet, J. Skovbo \$2.50
Lot 13, 50 feet, J. Skovbo \$5.00
Block 10—
Lot 17, 25 feet, E. W. Mack \$2.50
Lot 18, 25 feet, E. W. Mack \$2.50
Lot 27, 25 feet, J. Skovbo \$2.50
Lot 28, 25 feet, J. Skovbo \$2.50
Block 11—
Lot 1, 25 feet, F. B. Swayze \$2.50
Lot 2, 25 feet, F. B. Swayze \$2.50
Lot 3, 25 feet, F. B. Swayze \$2.50
Lot 4, 25 feet, F. B. Swayze \$2.50
Lot 5, 25 feet, F. B. Swayze \$2.50
Lot 6, 25 feet, F. B. Swayze \$2.50
According to plat filed April 5, 1905.

Block Lot Feet Name Amt
Block 1—
Lot 1, 30 feet, Lowman & Pelly \$3.00
Lot 2, 25 feet, Lowman & Pelly \$2.50
Lot 5, 25 feet, Tom Marren \$2.50
Lot 6, 25 feet, Tom Marren \$2.50
Block 2—
Lot 6, 10 feet, H. R. Newport \$1.00
Lot 7, 25 feet, H. R. Newport \$2.50
Block 7—
Lot 7, 50 feet, A. A. Little \$5.00
Block 8—
Lot 1, 30 feet, F. D. Callahan \$3.00
Lot 2, 25 feet, F. D. Callahan \$2.50
Lot 3, 25 feet, F. D. Callahan \$2.50
Lot 16, 25 feet, J. S. West \$2.50
Lot 17, 30 feet, J. S. West \$3.00
Lot 21, 25 feet, C. C. Durfey \$2.50
Lot 22, 25 feet, C. C. Durfey \$2.50
Block 10—
Lot 1, 15 feet, R. C. Todd \$1.50
Lot 2, 25 feet, R. C. Todd \$2.50
Lot 3, 25 feet, R. C. Todd \$2.50
Lot 18, 30 feet, Geo. Briggs \$3.00
Lot 19, 25 feet, Geo. Briggs \$2.50
Block 12—
Lot 24, 25 feet, L. H. Berry \$2.50
Lot 25, 25 feet, L. H. Berry \$2.50
Block 13—
Lot 1, 50 feet, L. A. Hunt \$5.00
Lot 2, 50 feet, L. A. Hunt \$5.00
Lot 3, 50 feet, L. A. Hunt \$5.00
Block B—
Lot 4, 47 1/2 feet, E. E. McMillan Est. \$4.75
Lot 5, 47 1/2 feet, E. E. McMillan Est. \$4.75
Lot 6, 47 1/2 feet, E. E. McMillan Est. \$4.75
Lot 10, 47 1/2 feet, E. E. McMillan Est. \$4.75
Lot 11, 47 1/2 feet, E. E. McMillan Est. \$4.75
Lot 12, 47 1/2 feet, E. E. McMillan Est. \$4.75
First Addition to Hermiston, Plat filed March 8, 1907.

Block Lot Feet Name Amt
Block A—
Lot 1, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 2, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 3, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 4, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 5, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 6, 47 1/2 feet, Otto G. Sapper \$3.56
Lot 7, 47 1/2 feet, E. E. McMillan Est. \$3.56
Lot 8, 47 1/2 feet, E. E. McMillan Est. \$3.56
Lot 9, 47 1/2 feet, E. E. McMillan Est. \$3.56
Lot 10, 47 1/2 feet, E. E. McMillan Est. \$3.56
Lot 11, 47 1/2 feet, E. E. McMillan Est. \$3.56
Lot 12, 50 feet, E. E. McMillan Est. \$3.75
District No. 2—According to plat filed March 21, 1905.

Block 1—
Lot 14, 84.8 feet, Geo. Eneroff \$5.94
Block 2—
Lot 16, 45 feet, R. Crowder \$3.16
Block 4—
Lot 1, 40 feet, Ray McCarroll \$2.80
Lot 2, 60 feet, Ray McCarroll \$3.50
Lot 9, 60 feet, W. L. Blessing \$3.50
Lot 10, 50 feet, W. L. Blessing \$3.50
Lot 11, 50 feet, W. L. Blessing \$3.50
Block 5—
Lot 1, 45 feet, C. S. Sanderson \$3.15
Lot 2, 45 feet, C. S. Sanderson \$3.15
Lot 3, 45 feet, C. S. Sanderson \$3.15
Lot 13, 45 feet, W. E. Goodwin \$3.15
Block 6—
Lot 1, 84 feet, W. L. Sampson \$5.95
Lot 8, 50 feet, J. B. Shaw \$3.50
Lot 9, 50 feet, J. B. Shaw \$3.50
Lot 12, 50 feet, F. L. Sampson \$3.50
Lot 14, 85.7 feet, Fred C. Stone \$6.00
Block 8—
Lot 3, 45 feet, G. A. Beasley \$3.15
Lot 4, 45 feet, G. A. Beasley \$3.15
Lot 5, 45 feet, G. A. Beasley \$3.15
Block 9—
Lot 4, 50 feet, P. B. Doherty \$3.50
Lot 5, 50 feet, P. B. Doherty \$3.50
Lot 6, 50 feet, P. B. Doherty \$3.50
Dated at Hermiston, Oregon, this 10th day of December, 1926.

GEORGIA HENDERSON, City Treasurer.



IF IT COST A FORTUNE

YOU COULD HARDLY BE EXPECTED TO MAKE THE INVESTMENT. ONE DELIBERATES A LONG TIME ABOUT INVESTING A LOT OF MONEY, BUT HAPPILY—

A SUBSCRIPTION TO THE HERALD

FOR ONE YEAR HAS A LOW INITIAL COST. THE TWO DOLLARS THE PAPER COSTS FOR ONE YEAR IS AN INVESTMENT. LOCAL MERCHANTS USE IT TO INFORM THE PUBLIC OF THEIR BARGAINS IN MERCHANDISE, AND THE WISE SHOPPER WILL SAVE THE PRICE OF SUBSCRIPTION MANY TIMES DURING THE COURSE OF THE YEAR BY TAKING ADVANTAGE OF SAVINGS ADVERTISED.

NOW IS A GOOD TIME

TO BECOME A SUBSCRIBER. AND WHY NOT SEND IT TO THE FRIENDS WHO USED TO LIVE HERE.

THE HERMISTON HERALD