

The Hermiston Herald

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Proposed Sales Tax.

There have been a great many inquiries about the contents of the proposed sales tax bill which will be referred to the people of the State of Oregon July 21, 1933.

OREGON LAWS, 1933.

CHAPTER 400 AN ACT

(Continued from last week.)

Section 9. It shall be the duty of every person engaging or continuing in any business on which a privilege tax is imposed by this act to keep and preserve records of the gross sales and such other records as may be necessary to determine the amount of the tax liability under the provisions of this act.

Section 10. If any taxpayer who has failed to file any return required by this act or has filed an incorrect or insufficient return, refuses or neglects to file a proper return within 10 days after being notified by the tax commission of his delinquency, the tax commission shall determine the gross sales of such taxpayer and compute the tax from the best information available and such determination and computation shall be prima facie correct for the purposes of this act.

Section 11. In the event any person, being the proprietor or owner of any business subject to the provisions of this act, shall sell, dispose of or transfer tangible personal property with the rights of the business to another owner, the seller shall, within 10 days after the date of sale and the discontinuance of the business, file with the tax commission a return as provided under section 5 of this act.

Section 12. (a) A taxpayer may appeal to the tax commission for a revision of any tax which has been assessed against him at any time within one year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax.

to the time of the transfer unless he shall file with the tax commission a written agreement that the new proprietor or purchaser assumes the responsibility for the payment of all taxes due or accrued against the business prior to the time of purchase.

Section 13. (a) A taxpayer may appeal to the tax commission for a revision of any tax which has been assessed against him at any time within one year from the time of the filing of the return or from the date of the notice of the assessment of any additional tax.

(b) The determination of the tax commission upon application made by a taxpayer for a revision of any tax may be reviewed in any court of competent jurisdiction by a complaint filed by the taxpayer against the tax commission in the county in which the taxpayer resides or has his principal place of business within 60 days after notice by the tax commission of its determination.

(Continued next week)

IRRIGATOR NEWS

By Mrs. W. C. Ison

Mr. and Mrs. Earnest Petwell from Union, Ore., arrived here the first of the week for the rest of their family. They were detained a few days by the illness of the little son, Mrs. Willard Stevens who came down with them to visit relatives.

Mrs. Seviah Lamoreaux of Gable, Ore., is visiting her son and family Mr. and Mrs. Elra Lamoreaux.

Mr. and Mrs. Letts from Etocton, Cal., arrived here recently and will spend the summer with the Glenn Aldrich family.

Mr. and Mrs. L. C. Aldrich from Dallas visited the F. C. and G. E. Aldrich families last week.

George Hendricks who has been at Wallowa for some time returned Saturday.

Mrs. Tom Caldwell, John Smith, Mrs. Clara Smith, Mrs. Rob Smith and Mrs. Frank Fredrickson and daughter Josephine motored to Pendleton Saturday.

H. M. Baker of Portland is visiting at the home of his father-in-law, Chas. Benefiel, this week.

County Agent Chas. Smith and Tom Healy of Heppner were visiting the farmers in this vicinity Friday. Mr. and Mrs. Will Norcross and two daughters of Portland are visiting Mrs. Norcross's parents, Mr. and Mrs. J. Smith.

George Blakely of Umatilla has moved onto the M. Burchett place for the season.

Mr. and Mrs. S. D. Atkin and daughter Maxine of Walla Walla, Wn., motored down to attend the concert Friday night which was under the direction of their son, Stan Atkin.

Henry Wier and Maurice Williams motored to Walla Walla Friday night returning Sunday evening.

Mr. and Mrs. Garnet Best of Hermiston were callers at the R. V. Jones home Sunday. Mr. Best purchased 300 baby pullets of Mrs. Jones.

Mrs. Urex Moses is visiting her aunt, Mrs. E. Fagerstrom, for a few days.

Mrs. E. Fagerstrom made a trip to Portland with a load of asparagus the first of the week.

Frank Allen of Umatilla was a business visitor in this vicinity Sunday.

Fred Markham who has been shearing sheep in California several weeks returned home Saturday, leaving again Monday for Huntington, Ore., to shear.

Several of the high school students attended the dance at Boardman Friday night.

A dance given by the band Saturday night was enjoyed by a good crowd. This is the last dance to be given by the band this season.

In two weeks, Saturday night, May 13, the grange will give a dance in the auditorium. Good music will be furnished and every one is invited to attend.

Mr. and Mrs. Laurence Markham were visiting Mr. Markham's parents, Mr. and Mrs. Frank Markham, over the week end. Mr. and Mrs. L. Markham were married two weeks ago in California. Friends in this community extend congratulations.

Mrs. Hendricks of Boardman was a caller at the R. V. Jones home Monday.

Those attending the ball game at Hermiston Sunday were Mr. and Mrs. R. V. Jones, Mr. and Mrs. Harry Smith, Mr. and Mrs. E. Brace, Mr. and Mrs. Earl Ison and the families of those who played on the team.

The Misses Edith and Helen Kenison of Kenewick, Wn., were Sunday guests of the Chas. Benefiel family.

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BOARDMAN NEWS

By Mrs. Dan Ransier

Mrs. W. Wilbanks and Mrs. Blyde Carrick spent Wednesday in Arlington.

Mrs. Shell entertained the H.E. club Wednesday with ten members and four visitors present. The next meeting will be with Mrs. Paul Smith May 10th.

The silver tea will meet with Mrs. Chas. Hango Wednesday and Mrs. Gillis, Mrs. Graves and Mrs. Howell will serve.

Mr. and Mrs. Y. P. Rutherford were Hermiston visitors Tuesday.

Mrs. Bryce Dillabough and Mrs. Meade were shopping in Arlington Monday. The Meads plan on moving from Union to Arlington where Mr. Meade will be employed as operator on the Union Pacific railroad.

Pupils of Miss Brown, third and fourth grade teacher, gave her a birthday surprise party Wednesday.

Mary Kunze has been spending the past week with Mrs. Hoover.

Mrs. Roy Chandler, Clyde Carrick and W. Wilbanks went to Willow Creek Sunday for hay.

Fred Houghton, project manager for Irrigon, spent Friday on the project.

Mrs. Campbell of Portland, mother of Marion Campbell, high school teacher, spent the week in Boardman.

Mr. and Mrs. Miller of Umatilla spent Friday in Boardman. Mrs. Miller attended a shower honoring Rachel Johnson.

Mr. and Mrs. Truman Messenger plan on moving to Condon, where Mr. Messenger will work on the highway.

Mrs. Chas. Goodwin was dinner guest of Mr. and Mrs. Davis of Umatilla Friday.

Mrs. Fred Bloyden, Mrs. Clyde Carrick, Mrs. Edw. Kunze, and Chas. Hango were shopping in Hermiston Tuesday.

Sunday the baseball team went to Rufus where they played a ten inning game won by their opponents 5-7.

John Warren Brice returned Sunday from Hofer, Wn., where they were shearing sheep.

Mrs. Leo Cooney and children have returned from Condon.

Mrs. Allen was hostess Friday at a bridal shower honoring Miss Rachel Johnson whose marriage to Ray Barlow will be May 20. A large number attended and many lovely gifts were received. Dainty refreshments of sandwiches, jello, and angel food cake were served.

Tuesday the seniors observed sneak day and left at 5:00 o'clock for The Dalles. Mrs. Harnden took the girls and Mr. Marchott the boys. They spent their time in various ways during the day and in the evening went to a movie. Among those going were Mary Chaffee, Helen Langer, Celia Parlow, George Wicklander, Warren Dillon, Kenneth Dugger.

Gerald Marchott was taken to The Dalles early Sunday morning because of illness. Mr. and Mrs. Marchott returned with him Tuesday evening very much improved.

Mrs. Brice returned to Ridgefield Wn., with her brother Fred Edmonds Sunday after spending the week visiting her old friends, Mrs. Brice lived on the project several years ago.

Chas. Goodwin left Tuesday for joints near Silverton where he will be employed.

Mr. and Mrs. Hadley of Pendleton were dinner guests Thursday of Mr. and Mrs. Dan Ransier.

Junior Davis of Umatilla spent Saturday in Boardman.

Mr. and Mrs. Shaver and Mr. and Mrs. Frazier and daughter of Enterprise spent Sunday night at the Len Macklin home.

Mrs. Ray Marlow and Verlie Harle and Frank Marlow and twin boys spent Saturday night with his sister Mrs. Dan Ransier, and left Sunday morning for The Dalles to visit Mrs. Marlow in the hospital.

Tomer Cason and Mr. Dillon made a business trip to Hermiston Monday.

L. S. Skoubo went to Hermiston Monday on business.

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PINE CITY NEWS

By Oleta Neill

A group of Alpine-Pine City young people are practicing a play to be presented at the Alpine Farm Bureau meeting the first Saturday of this month.

Mrs. T. J. O'Brien and family were in Heppner Monday. Malcolm O'Brien was one from Pine City to enter the contests.

Miss Neva Neill who has been working at the W. D. Neill home the past few weeks returned to her home Sunday evening.

Mrs. John Maxwell and small daughter Marylin of Milton, Ore., visited their friend, Miss Rose Leibbrand at the C. H. Bartholomew home part of last week. They came down from Milton Wednesday afternoon.

Because of the rain Saturday the shearing on the Tom Boylen ranch was delayed for a few days.

Church was held at the Pine City auditorium Sunday evening. There was a goodly attendance.

Mrs. Carrie Chapman, Miss Rose Leibbrand, Mrs. John Maxwell and daughter Marylin, and Miss Freda Hammill were dinner guests at the Dee Neill home Wednesday evening.

C. H. Bartholomew, who made a business trip to Montana last week returned home Sunday morning.

Those from Pine City entering the spelling contest in Heppner Monday were: Mable Rauch and Cecelia Healy in the lower division; Charlotte Helms and Lillie Rauch in the upper division. Miss Rose Leibbrand, Mrs. Carrie Chapman and Miss Freda Hammill took the Pine City spelling contestants to Heppner early Monday morning. Mrs. Marion Finch and daughter Betty accompanied them.

Mrs. Roy O'Mohundro and sons Edw. and Lewis attended the track meet in Heppner Monday.

Mrs. Carrie Chapman and Miss Freda Hammill made a business trip to Echo Friday evening.

Mrs. John Maxwell of Milton entertained the Pine City pupils and some of the parents and young people of the community with a thirty minute program Thursday afternoon. The program consisted of several songs, plannologues, and readings.

A large crowd attended the rodeo given Sunday afternoon at the A. J. Vey ranch. Nearly everyone from Pine City attended.

The rain which fell Saturday and the early part of this week helped the farmers greatly, at the same time Saturday it caused a tremendous loss to the sheep men, chilling and killing many of the sheared sheep.

Jasper Myers and Hugh Neill were in Pendleton Saturday on business.

The Pine City high school went to Heppner Monday to attend the track meet and band concert. They hired Burt Wattenburger to take them to Heppner in his bus. Some of the grade pupils who had entered some of the contests in the track meet went with the high school. Miss Oleta Neill also accompanied them. It is not yet known who won at the track meet.

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THE POLICY OF A SOUND BANK

For years this bank has been known for its conservatism; in fact, many people felt that often we were too conservative; too strict in our observance of certain rules. The spirit of the nation has changed from an attitude of fear to one of hope and courage. All signs point forward and upward. Aiding in this recovery will be the strong, accredited banks of the nation; each one a tested and accepted unit in a new and stronger banking system.

FIRST NATIONAL BANK

Capital, Surplus and Undivided Profits Over \$50,000. F. B. SWAYZE, President R. ALEXANDER, Vice-President A. H. NORTON, Cashier D. M. DEETER, Asst. Cashier

Mother's day to be given at the church Sunday, May 15. The operetta "Sleeping Beauty", which was given by the first four grades Friday evening was a big success. After the operetta the school house was opened and a large display of work which the children had done during the year was displayed in each room. The Junior-Senior class had an ice cream and candy booth.

Friends of Mrs. W. H. Bloom honored her at a party Monday afternoon at her home. Friends of Mr. Compton are sorry to hear of his accident which occurred Monday evening near Messer. Mr. Compton was not seriously injured but received several face injuries.

Echo Defeated. The local sluggers defeated the Echo high school baseball players on the Echo diamond Thursday in a contest. The final score was 11-12. Myrtle Caldwell knocked another home run.

(Too Late for Last Week) The girls tennis doubles and mixed doubles were defeated at Hermiston last Thursday. Girls singles were won.

Rev. and Mrs. W. O. Miller, Mrs. I. Byrnes, Louise Jackson, and Devere Brown attended the annual Presbyterian convention in Pendleton Thursday.

Miss Margaret Lewis and Miss Clara Corrigan were dinner guests of Miss Rosa Ricco and Sara Rix Wednesday evening.

Mr. and Mrs. Walter Bullard visited in Baker over the week end with Mr. and Mrs. J. J. Sturgill. While there Mr. Bullard attended

the district meeting of the Masons which was being held there. Mrs. Fred Knudson entertained at a dinner Monday evening honoring Mrs. Knudson on her birthday. Guests included Mr. and Mrs. J. B. Springer, Mr. and Mrs. Harry Rodenough, Miss Sara Rix, Miss Rosa Ricco and Miss Clara Corrigan.

Miss Margaret Lewis, who is a returned missionary from China, was an over-night guest of Miss Rosa Ricco Wednesday. Miss Lewis and Miss Ricco were classmates at Willamette university before the former went into the missionary field.

Miss Margaret Lewis, returned missionary from China, who has taught for the past three years in the Farham school in Shanghai, China, spoke before the school students Wednesday.