

WHO MUST FILE TAXES EXPLAINED

PORTLAND, Ore., Jan. 4.—"In determining whether or not they should file income tax returns, taxpayers should not confuse the exemptions allowed under the law with the necessity of filing returns if the net income of a married person is \$2,000 or the head of a family (not married) is \$1,000," announces Clyde G. Huntley, Collector of Internal Revenue.

"In other words, a single person claiming exemption as the head of a family must file a return if his net income is \$1,000 or more, notwithstanding the fact that as head of a family he is entitled to an exemption of \$2,500, as well as \$400 for each dependent minor. Likewise every married person living with husband or wife, in order to claim the exemption of \$2,500 and \$400 for each dependent minor must make a return although his actual net income or 1921 may have been only \$2,000. In both cases cited, the taxpayer must make a return to claim the exemptions to which he is entitled under the law, although the application of those deductions may exempt him from the payment of an income tax.

"Taxpayers must file their income tax returns not later than March 15, 1922, or suffer heavy penalties provided in the law for failure to do so."

BUT TWO COUPLES INTACT WHO WERE HERE IN 1875

J. H. Ellerson and wife and Dan Pike and wife are the only two married couples now remaining alive in Tillamook county who were here in 1875, when the Ellersons came here. All of the men of the 14 married couples then living are dead with the two exceptions given, although some of the widows are alive.

Mr. Ellerson came over to Tillamook from Yamhill in August, 1875, by trail. The Ellersons settled on the Chas. Koonitz place, and for over 30 years he followed the trade of cooper, making hundreds of butter kegs, in which was shipped tons of Tillamook butter by schooners to Astoria and Portland, which in those days sold all the way from twelve and one half to twenty-seven and a half cents a pound.

Mr. Ellerson relates that sometime in the Seventies a terrific wind and rain storm prevailed here, at which time the whole Tillamook valley was flooded with from two to three inches of water, and that houses were roughly used by the wind. The storm lasted incessantly for three days and nights. He states that he was told by some of the old Indians that there was a time when the whole valley, including the townsite of Tillamook was a part of the bay, and that they (the Indians) rode over the now prosperous valley in their canoes. The schooner Alpha which was in Hoquarton Slough at the time, was badly handled by the storm spoken of and it was for a time thought to be hopelessly wrecked, but later was patched up and went on its run.

In 1875, there were but two post offices in the county, with a weekly mail—one at Tillamook and the other at South Prairie. There was also but one school district in the county at that date—located at Fairview.

In the early days, Mr. Ellerson had a couple of pony pack-horses, on whose backs he packed stoves from Tillamook to the settlers, as far as Nestucca for \$2 a day. The stoves were taken to pieces. One of his ponies became so expert at the business of trailing that she would stop and look back at her load to see whether or not it would clear certain projections in the narrow parts of the trail, before attempting to go on. He also relates that this pony after considerable persuasion, once walked a log over a canyon 15 feet above the creek.

In those early days elk, deer and bear were quite common, and the old pioneer pleads guilty to getting several of them without a game permit, as that instrument was not then required.

—Mr. Ellison and wife came to Oregon from Kansas, moving from Yamhill county to Tillamook. He was a veteran of the Civil war, and is 73 years of age, and still hale and hearty.

Mary Piekford and Doug Fairbanks are going to make their home in France, Charlie Chaplin in England. Now can't someone persuade "Fatty" and the Sennett girls to go to the South Sea Islands?—Aurora Observer.

Molalla has bright prospects for rapid development during 1922.

Willowa.—New power plant completed is largest in eastern Oregon.

Haines—Creamery here again in operation.

Walnut Crop Prospect Good

The outlook for Oregon Walnut growers is most encouraging. Though the tonnage of this year was not larger than to supply the immediate Oregon demands, the Oregon Grower's Association, looking forward to increased acreages, has started to develop markets to take care of the larger yields which are expected.

Sample of the association's graded product were sent to various markets in the east and to Europe, resulting in orders for immediate shipment that swamped the organization. A single New York broker asked for six cars of graded Franquettes, and inquiries came for car lots from various parts of the country. A middle west man is so desirous of handling the Oregon product that he has already placed his order for the first car of the 1922 crop.

English buyers are desirous of securing a substantial tonnage, and they prefer the Oregon product rather than the same varieties from France because of the careful grading and sorting which the association is practicing in handling walnuts. A New York buyer says that they are of the finest quality that he has ever seen.

While the quality is of foremost importance it is probable the attractive character of the nuts as they appear uniformly graded and in neat appearing sacks has a great deal to do with the excellent demand which they are meeting.

The experience of this season's marketing gives indication that there is a much wider field for the production of walnuts in Oregon, and growers who are planning to make new planting can do so with a feeling that there will be a demand for their product when the trees come into bearing.

Oregon walnuts are unexcelled.

More than 250,000 war veterans will be insane by December, 1926, unless something constructive in mental hygiene is begun immediately, C. W. Chamberlain, director of the Sioux City, Ia., Institution of Pathology has declared. "The national committee for mental hygiene," Mr. Chamberlain said, "estimates that 3,000 ex-service men go insane every month. There are probably 166,000 insane veterans in the country now."

County Superintendent G. B. Lamb returned home Monday night after attending two weeks session of the state institute at Salem. He states that the grades of the teachers who recently underwent county examination for state certificates at this place, will not be finished for some time owing to the large amount of work involved, and the many similar applications from different parts of the state.

DID MCKAY GET BURIED CHEST

While people are still quietly and even, apologetically, hunting for the New York treasure chest, which tradition says was buried on the side of the mountain of the same name, is it just possible that one of the Hudson Bay servants forestalled later searchers and actually found the chest from the wrecked Spanish galleon, and appropriated the contents of gold, silver, necklaces, doubloons, brooches, rings, diamonds, sapphires and rubies, and other valuable stones, to his own use?

Here is a sidelight given the writer by John Warnock, a Scotchman who was one of the earliest pioneers of the Abiqua section in Marion county, and whose life, if written, would read like a romance, rivaling those of some of the greatest adventurers of the past. Warnock's statement was given him by McKay in the late Forties.

At an early date in the life of the then infant Oregon, when the Hudson Bay Company controlled the commercial business of the country—whose north boundary is the Columbia river—with headquarters at Vancouver, Washington, with a branch store at the struggling Oregon City, Thomas McKay, son of a Scotch trader for the above company, whose mother was a Red River Indian woman, went over to the aboriginal Tillamook country as a servant of the Hudson Bay Company, on a trapping expedition.

In his wanderings up and down the Tillamook coast, he found an aged woman of the Tillamook tribe, who revealed to him that she had witnessed the coming ashore of the crew of the wrecked Spanish ship whom tradition credits with the burial of the real or mythical chest of treasure on the slopes of Necarney mountain. The Indian woman informed McKay minutely as to the place where the treasure was buried and even pointed out as she averred, the identical spot.

It was a rule of the Hudson Bay Company, that anything of value found by its servants, became the property of the company, and the officials of the then powerful corporation, learning in some manner that McKay had been prospecting for the treasure subjected him to a rigid examination, seeking to force him to tell what he knew about the matter. To all the questions and threats of the officials, McKay returned but one answer: "I did not find any treasure."

McKay afterwards settled on French Prairie, and some years later built a saw mill on the present site of Scott's mills, where his men herded a large drove of Spanish cat-

tle brought in from California. McKay sold his cattle to the immigrants for beef, but he is credited with a big heart, and it is related of him that he gave away more cattle to the poor immigrants than he sold.

In spite of his denial, many people of his day, believed that he found the Tillamook treasure chest, as he always had an abundance of money, which he spent with a lavish hand.

McKay was hailed generally as a good man, and during the early days when the few Americans in the Oregon country—the no man's land of the Northwest—desired to be included in the United States of America, McKay is credited with saying to his Yankee friends:

"Well boys, we Americans have got to do something!" Although raised under the British flag, McKay's heart was with the Americans, and his manly, generous acts toward the immigrants, endeared him to all. Whether he got the treasure of the somewhat mythical Spanish galleon probably will never be known, unless the empty chest should be found by the generation of today, or that of coming ones, but those who knew him most intimately, among whom was John Warnock, the noble pioneer who was himself a synonym for honesty, believed that he told his Hudson Bay superiors the truth: "I did not find any treasure!"

A party of Portland fishermen, including P. Theis, R. W. Meier, E. R. Corbett, and A. L. Meyer came over from Portland last Sunday, and are on a fishing trip—steelheads being the particular species sought.

Don Stretch and wife from Hemlock, visited with Mrs. Stretch's aunt and uncle, Mrs. Mary McDonald, and E. M. Booth and Mr. Stretch's uncle, Mr. S. W. Faxon, and wife during the New Year holidays.—Willamina Times.

Last week we printed Henry Bobell's name "Bobew." It is a poor editor who can't manage to get two items out of one.—Walport Pacific Herald.

Pendleton.—Packing company here doubles output during closing months of 1921.

Spahngum moss industry active in Coos County.

Astoria will spend \$34,485 on playgrounds and equipment.

Scotfield—Lumber mill here to resume operations.

Astoria spent \$355,253 during 1921 on street improvements.

Lakeside may be chosen as site for \$50,000 hatchery.

Newton J. Shupp of Bay City took out the first combination fishing and hunting license issued in the county for the year 1922 at the county clerk's office.

Lodge Directory

Silver Wave Chapter No. 18 O. E. S.
Stated communications first and third Thursdays of each month in Masonic Hall. Visitors welcome.
CORA L. MILLER, Secretary



Marathon Lodge No. 93, Knights of Pythias. Regular meeting Monday evening at 7:45 sharp. By order of the Chancellor Commander.

W. R. C. Corinth Relief Corps No. 54 Dept. of Oregon, meets on first and third Friday evenings of each month, at 8 p. m., in the W. O. W. hall. Visitors welcome.
Minnie Johnson, President
Elizabeth Conover, Sec'y.

Corinth Post No. 35, Dept. of Oregon Meets on second and on fourth Saturdays of each month at 1:30 p. m. in W. O. W.
H. W. Spears, Com'dr
Samuel Downs, Ad'jt.

Johnson Chapter No. 24 R. A. M. Stated convocations every first and third Fridays. Visitors welcome.
I. E. Keldson, Sec.

Tillamook Lodge No. 57, A. F. & A. M. Stated Communication second Wednesday in each month Visiting Brethren welcome.
Harvey Ebinger, Sec.

Tuesday eve., 7:30 p. m. Rebekah, Wednesday evening Camp 2-4, Thursday

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