(Continued from page 1)

nty, since 1917, has contributthe extent of approximately means for collection have been or which has been divided as 51 miles of grading and \$50,000."

was voted a county road sue of \$430,000 in 1919," conthe statement, "\$282,000 of ould be legally applied to this cooperation, which was done. naining \$360,000 required for ld be spared from the road after the ordinary county roads en taken care of, and the issuwarrants which are now out-It is safe to say that at 200,000 of the \$400,000 of outwarrants are due to this necessity of matching the inds or else losing a large porthe state's allotment to this

result of this federal and peration with county money, county today has sixty state highway which has been over and maintained by the om the gasoline tax and moicle fund without any further to this county. The end of e funds for building purposes rly been reached and there obably be very little cooperam now on, which will allow nty to retrench in road mat-It is thought that the road will be on a cash basis withnext few years.

cruise of the timber recently ken by the county increased uations of this class of propd will result in a decrease in he tax levy for 1923 of from three mills. That the \$400,000 in ing warrants which are drawrest at 6 per cent will be partet by approximately \$200,000 uent taxes which is drawing at 12 per cent, is the opinion

citizens almost unaminously confidence in the court and sentment was shown by the attempts to discredit that

TIPS FOR TAXPAYERS

tions for bad debts and cons, which are allowable under

they are ascertained to be worthless church. and charged on the books of the taxpayer. The return must show evidence of the manner in which the worthlessness of the debt was dis-In order to secure this money covered and that ordinary and legal

would be unvailing. Unpaid loans made to needy relaat \$10,000 a mile, \$510,000; tives or friends with little or no exnd concrete bridges on state pectation that they would be repaid y, \$90,000; damages for right- are not deductible but are regarded as

No. 9.

Deductions for contributions to cortion consisted of such amounts cational purposes-no part of the net fit of any private stockholder or in- day evening, especially. dividual" are deductible to the extent of 15 per cent of the taxpayer's net income for 1923, computed without the benefit of this deduction. Every church constitutes a religious corporation or organization for the purpose of this deduction. Donations to missionary funds, church buildings, pew rents, assessments, and dues paid to churches are deductible.

Deductions for contributions to political campaigns are not allowable.

For the purpose of the income tax law a person's martial status is determined as of the last day of his or her taxable year, December 31, if the return is made on the calendar year basis as most are. If on that day he was single, he must file a return if his net income for 1923 was \$1,000 or more, or if his gross income was \$5,-000 or more. He is entitled to a personal exemption of only \$1,000. If he was married, although the ceremony was performed on December 31, he is granted the exemption allowed a day. married person for the full year, \$2,-500, if his net income and his wife's combined was \$5,000 or less, and \$2,-000 if the combined net income ex- day. seeded \$5 000. If the combined net income of husband and wife for the year 1923 equaled or exceeded \$2,000 or the gross income equaled or exceeded \$5,000 a return must be filed. A widow or widower whose spouse died before the end of the year is and persons separated by mutual con- ing .- adv.

CHURCH NOTES

sent are classed as single persons.

METHODIST CHURCH

Morning Service at 11:00 a .m Sermon: "God's Faithfulness." young people are invited.

+ + + UNITED BRETHREN CHURCH

Sunday School 10 a. m. Classes for all ages.

Preaching Service 11 a. m. Subject, A Universal Need.

There is a comfortable pew waiting for you. Come!

Valley 8 p. m. W. O. WOOLEVER, Pastor.

ABOUT THE TOWN

The local lodge of the A. O. U. W Woodman hall last Wednesday night. cares for crippled children until their The members of the lodge expressed physical condition permits them to their appreciation to the public which take their proper places in the regular made the affair a success. The pro-schools. School busses transport the ceeds of the dance will go to the children to and from school without

Herman Smith visited relatives near Dufur, Oregon, returning New Year's

Henry Anderson was a portland normal children. Much of this money visitor this week, returning Wednes-

Grant Smith of Albekerque, N. M. visited in Tillamook county with old S. K. Hoffman whom he had not seen

Dr. J. L. Fayette, Chiropractor,

CARD OF THANKS

We wish to express our sincere thanks to our friends for the kindness Sunday School at 10:00 a. m. We extended to us during the illness and enue act, form a considerable covet the presence of every person death of our son. Also for the floral

in the income-tax returns of in Sunday School. If you do not go pieces.
taxpayers. Bad debts can be any where to Sunday School you will MR. and MRS. CARL SHORTRIDGE

There is no guess work about the Epworth League at 6:30 p. m. All excellent work of George Arliss in "The Green Goddess!" When a pic-At the meeting of the Board of ture can run to capacity audiences Bishops of the Methodist Episcopal for six weeks at two dollars top prices church in November, they requested in the Sam Harris Theatre, New York that the church throughout the land City, then jammed them in to a record observe sunday the 13th as the an- business at the Capitol Theatre, the niversary of the passage of the 18th world's largest Photoplay Palace. Amendment to the Constitution of the And most important of all, the unan-United States of America. To com- imous praise of the New York newsply with this request we are arrang- paper critics-who could not find one ing a program for Sunday evening flaw in the production (and every reporations or organizations "organized at 7:30. There will be a number of viewer pronounced it a masterpiece)every loyal American citizen. We Sunday and Monday. It's the type earnings of which inures to the bene- invite the public to the meeting Sun- of picture that commands every one to say "Great!" Don't miss it!-Adv.

> As a basis for a constructive course in music appreciation, Ohio's State department of education is promoting a second annual music memory contest for elementary and high schools. A list of selections by composers of more than a dozen nationalities has been made up, and pupils will be test-Services at Beaver 3 p. m. Pleasant ed on their ability to recognize these compositions by name and to state also the name of each composer and his nationality, using correct spelling.

Sunbeam School, Cleveland, where 168 crippled children are instructed, is now housed in a new one-story buildhad a very successful dance at the ing which cost \$470,000. This school cost of the instruction provided the is paid by the State.

education at all, according to a mesfriends. At Garibaldi he visited with sage from the President of the Repub- parents, to educational and vocational tural and electrical engineering to lie to the Congress. It is estimated that more than 12,000 new classrooms are needed to provide places for these others who need to budget as closely pares its students for trades working classed as a single person. Divorcees has opened offices in the Beal's Build-children. Many owners of buildings have offered free classroom space to boards of education, and additional classes will be installed as early as

tail distribution The main work of the line would reach to Fifty-eighth tific, and other periodicals. the school is to give the students a Street, about 2 more miles. A numthorough understanding of some sype ber of buildings will be built in the of merchandise, such as furnishings or next two or three years, and if these is the slogan of a special high-school textiles, and to train them to acquire were added they would reach to about edition of the weekly bulletin pubknowledge for themselves by the use One hundred and thirty-fitfh Street, lished by the Chicago Association of of such sources as textbooks, maga- the whole line of buildings extending Commerce. This special number was zines, trade exhibitions, museums, and more than 8 miles. art galleries. Salesmanship, history and geography of commerce, and

and operated exclusively for religious, speakers on the program. This an- It's a safe bet that it will pack the panding upward to include one or two ever rules it considers necessary for ents. charitable, scientific, literary, or edu- niversary is of special importance to new Tinshop Theatre to over flowing years of what is called college work, says L. E. Blauch in the December this is done under the direct encouragement and advice of the State university, and some States have enacted private control are affiliated with the represented 33 nationalities. State university, which is enthusiastic in its support of the arrangement. Junior colleges as they develop will treating tuberculous children the Lon- opens in February the boys and girls probably become part of the system of don county council last summer con- in the lowest fifth to the school group erly belong, says Dector Blauch.

> That the rise in the cost of attending college is caused by increase in the fixed charges, such as tuition, board, room, and fees, rather than by charge and free lunches are supplied increase in the amount spent by studat the school. The cost per pupil of ents for books and supplies, dues, conthe care and instruction provided for tributions, recreation, and incidentals these children is nearly six times the is the conclusion reached by the St. Louis branch of the American Association of University Women, which has made an investigation of the expenses More than half of the children of than 100 representative colleges. This

portunities for advancement, the Lon- distance of about 3 miles. Plans and 10,000 books are in this library, as follow-up of heart-disease cases by

color and design are included in the ters of behavior at the Gordon School, high schools. Information about the Cleveland. A "beharlor round"," was behold is given for the behold of the sisting of a representative of each business men and information about Many secondary schools are ex. room in the school, formulates what- business for the benefit of the studsafetly and order. Guards elected by the pupils enforce these rules, and in number of School Life. Frequently cases of extreme misbehavior the tablished as the State language of teachers may be consulted.

A "trouble bureau" is operated by all training colleges for teachers legislation definitely to encourage and the Service Citizens of Delaware, an throughout the Republic," says Emansupport such advanced secondary organization which cooperates with uel V. Lippert in the December numwork. At the same time, many small the Sstate department of immigrant ber of School Life, published by the and weak colleges under private con- education in preparing foreign-born United States Bureau of Education trol have found it to their interest to persons for citizenship. More than Languages of the minority peoples in reduce their courses from four years 1,000 problems concerning naturaliza- the country may be taught either as to two. Such colleges usually offer tion were presented to the bureau required or as elective subjects. also work of preparatory grade. In during the past year by 746 applicants Missouri 16 such junior colleges under who needed help. These applicants

econdary education, where they prop- ducted an experiment in which 35 boys will take modified courses in which attended an open-air school wearing science and manual work will be subvery little clothing, so as to allow stituted for the usual mathematics their bodies to be browned by the sun. and modern languages. Programs will As a result of a few weeks of treat- be arranged so that backward pupils ment the boys appeared to be more will have either extra recitations or alert, more energetic, and happier, ac- more time for supervised study and cording to the report of the head master of the school.-School Life.

Nearly 200,000 students attend the 1,646 industrial and technical schools of Czechoslovakia. These schools include Czechoslovak, German, Magyar, of women college students at more Ruthenian, Czech, and Czech-German schools. They differ widely in the school age in Cuba do not receive any investigation was undertaken as an type of instruction offered, for the aid to prospective college students, to subjects taught range from architeccounsellors, to administrators of basket making, lace making, and emscholarships and loan funds, and to broidery. One group of schools preas possible the expense of college for with wood, metals, glass, stone, clay, and textiles .- School Life.

To overcome the school shortage in Americans living or visiting in Italy possible. By the provisions of a law New York City, the board of educa- and other persons interested in the caring for tubercular, crippled, and passed in July, 1923, it is now possible tion is now constructing 50 new build- literature of the United States have mentally defective children, it is not to remedy in part the great shortage ings and additions. If these were access to American books, magazines, only expensive but unnecessary for of teachers, which has been one of the built on adjoining blocks on Broad- and newspapers through the Library nine-tenths of the children with heart greatest problems in Cuban education. way, says William H. Gompert, archi- of American Studies at Rome, an indefects. The report recommends that tect of the board of education, the stitution founded and maintained by the money now spent on these classes To prepare boys and girls for posi-line of buildings would extend from private subscription but open to the be used to provide a more intensive tions in department stores, with op- the Battery to Twentieth Street, a public without charge. More than system of diagnosis, reporting, and

STATE HELPS ON ROADS deducted only for the year in which be most welcome at the Methodist BRIEF ITEMS OF THE DAY don county council, in cooperation specifications for 40 more buildings well as newspapers from every part with an association of merchants, has are in various stages of preparation, of the United States and more than established a school of training in re- and if these were added to the 50 60 important literary, political, scien-

> published to bring the business men of Chicago into closer relations men of Pupils assume responsibility in mat- Chicago into closer relations with the

> > "The Czech language has been es-Czechoslovakia, and as such must be taught in all secondary schools and

Backward pupils in New York City high schools will henceforth be required to take a simpler course than To study the effect of sunlight in the other pupils. When a new term mathematics and modern language will leave time for this extra work. Typewriting, shop work, biology, and general science will be on the programs for the various modified courses, the administration of which will be at the discretion of the principals ..

> Elimination of the special classes for children with weak hearts in New York City public schools in recommended by a committee of the Association for the Prevention and Relief of Heart Disease, which recently completed an investigation begun seven years ago at the request of the superintendent of schools. The committee believes that although segregation in small groups is an ideal method of doctors and nurses. In presenting this report to the board of education, William L. Ettinger, superintendent of schools, reminded that board that of these special classes are discontinued the children must be distributed among the other classes throughout the schools, necessitating increased egisters and additional teacher that only a part of the present cost will be saved.

To introduce physical education throughout the schools of Missouri, in accordance with a law requiring it, the State department of education requires all students in teacher-training high schools to emphasize athletics and other physical activities during their course. Every student will be given a careful physical examination, and anyone whose condition does not reach a definite fixed standard will not be granted a certificate. Remediable defects must be attended to during the period of training. Students will be graded on their practice and application of the principles of hygiene as well as on their knowledge of theory. A State letter in athletics will be granted as a special honor to students who reach a certain standard in various activities, such as baseball, boy or girl scout work, walking, etc. Scholarship and sportsmanship will be considered in choosing students for the State letter.

Lip reading is taught to all deaf children of normal intelligence in London. The county council maintains nine schools for the deaf, in which 675 children are taught by 71 teachers. Attendance is not compulsory until the children are 7 years old, but is is considered desirable to admit them as soon after the age of 3 as possible. Up to the age of 13 the deaf children attend special day schools where the elementary subjects are taught. Special guides are hired by the county council to assist the children in going to and from school. Residential schools are provided for children from 13 to 16, one for the subnormal boys and girls who must be taught by other methods than lip reading, one for normal boys, and one for normal girls. Vocational instruction occupies half the time in these schools. Cabinetmaking, tailoring, bootmaking, and baking are taught to boys, and dressmaking and fine laundry work to girls. Most of these boys and girls have little trouble in finding employment, after leaving the schools .- School Life

GRAND MASQUERADE BALL

Given by Tillamook Lodge No. 1437, B.P.O. Elks

AT THE K. OF P. HALL Tillamook City, Oregon

THURSDAY NIGHT, JANUARY 17

The B. P. O. E. No. 1437 are planning to make this a REAL BALL long to be remembered by by he Dancing Public of this city and county. It is the first of a series of entertainments now being planned by the Local ELKS the proceeds of which which are to be used as the "Entertainment Fund" with which to beautify the City of Tillamook and to provide entertainment for the STATE EIKS CON-VENTION which will be held here next next August. ALL TILLAMOOKERS' loyal to the City and County should give their fullest support to the Great Work that the ELKS are now attempting to "Put Tillamook on the Мар."

DANCING WILL COMMENCE PROMPT-LY AT 9:00 WITH THE GRAND MARCH. MASKS WILL BE REMOVED AT 10:00. PRIZ-

Tickets on sale by Dance Committee

ES TO BE AWARDED TO BEST CHARACTER-IZATION. BEST OF MUSIC.

Remember Date and Place