

INCOME TAX TIME HERE WITH DOUBLE SHOT

Salem, Jan. 19.—Failure to receive a blank will excuse no one from payment of the state income tax, Earl Fisher, state tax commissioner, declared today in announcing that the necessary forms for making state income tax returns are now ready for distribution. All returns must be filed by February 27. Approximately 85,000 sets of the state blank will be mailed out during the next week, according to Fisher. Of this number 73,000 will be sent to individuals and 12,000 to corporations, partnerships and fiduciaries. Each enclosure will contain a form for the state return, a sheet of instructions, a blank for furnishing a copy of the return to the government and a return envelope.

State employees, who are exempted from payment of the federal income tax, do not enjoy that exemption under the state law, Fisher points out. Among these are approximately 8000 school teachers.

"No doubt our mailing list does not include all whom come within the scope of the law, but additional blanks will be supplied upon request," Fisher explained.

"Owing to the general familiarity with the federal forms we have made the state blanks conform to those of the government, insofar as the state law will permit.

Salaries of wages of state, county and municipal officials and employees, which are exempt from federal income tax, are taxable under the state act. Printed copies of the regulations will be available about February 1.

FLEEING THE TOURIST FOUND UNPROFITABLE

"I have abandoned the idea that I could fix up a camp ground and open up a little confectionery and ice-cream place along the highway, and that I tried it, and my wife and I had visions of easy money coming in from the sale of hen fruit at 5 cents a dozen, above the market price. We thought the rich Jersey cream from Creplehorn and Spotty would be an inducement also, and that we could charge a good big price for that; we also advertised chicken dinners on Sunday and the first Sunday our sign went up, Mary Jane just work-

COOS COUNTY RANCHES

Tillamook Dairymen know they have a rival territory in Coos county, and we invite inquiries for fine dairy ranches in Coos.

We know the district thoroughly and will give you any information you want. Ranches from \$5,000 to \$25,000. Be explicit, please.

FRIZEN & BRIGGS

Blanchfield, Oregon.

ed her head off getting up a big fried chicken dinner. We must have killed upwards of a dozen fine young hens, expecting a big rush. We also got a neighbor girl that had waited on tables in Portland to wait on the guests. We had all kinds of signs up, and on Sundays we kept ice-cream and soda water. But, say young feller; there aint nothing in these roadside get rich quick joints, take it from me. Why that Sunday we had chicken dinner, not one of the darned automobiles stopped. They went by so blasted fast that they didn't have a chance to read the signs. When I seen they was going by, with their heads up like a bunch of wild steers on a stampede, I went and got a foot wide board ten feet long and painted "Chicken Dinner" so blamed big on it that most any fellow could have seen it for half a mile, and put it right close up to the road; and still they went by all looking straight ahead. They never noticed our place; and there was them dozen pullets roasted to a brown turn, a waiting hot and temptin' on the back of the stove, and no one to eat 'em. Our neighbor girl paraded in her white apron and tried to vamp some of the auto people, but beyond throwing a few cheap kisses at her, they laughed and rode on helly-scoot for Tillamook and the beaches. They might as well had a "no-stop sign" on their autos. Well at 2 o'clock of the opening day, I went into the house plumb fagged out, and not an auto stopped at our wayside restaurant and confectionery store. When I entered the house, both my wife and the hired girl waitress was in tears, and I was cussin' the big-feeling high-toned fools that couldn't see our soda water, segars, ice cream and chicken dinner. That was enough for us. Some of the neighbors came in and helped eat up a couple of chickens, and bought a few bottles of pop just to help us out; but we had warmed-over chicken for a week besides what the neighbors eat up.

"No, sir-ee, when them crazy Portland and valley fellers gets their heads set for the beach, the gates of the infernal regions placed plumb across the roads, wont stop 'em. They never let up or stop, unless they get ditched along the road, until they get into Tillamook, and that's where they take lunch."

"Lots of these garages and little stores and soda and ice cream joints have gone out of business along the highway; and them dreams of soaking the tourists, was all bad, no-account dreams, I'm tellin' ye. It's all right in theory, but it won't work out. Why, them tourists birds is plumb loco after they leave Portland, and all they see of these roadside joints is a dim and blurred picture, as they whizz by at 80 to 90 miles an hour, when there's no speed cop in sight.

"We can't advertise moonshine, even if we had it. That might stop a few of 'em, but where would we be? John Aschim would have us in the basement of the court house in less than a day after we put up a sign, so there you are!"

"No. You tell all them fellers that want to git rich off the tourist to move over where you can see the waves slothing in, or to Tillamook, or them other beach towns, where a fellow can't go any further west. As for me, I'm done. My place on the highway is for sale to some fellow who wants to git rich in a hurry selling soda pop, and killin' off his good layin' hens for chicken dinners that wait until the chicken grease almost freezes in the summer time!"

"Take it from me, there's nothin' in it."

TO THE VOTERS OF TILLAMOOK COUNTY

I hereby announce myself as a candidate for the office of Sheriff of this County, subject to the will of the people at the Republican primary election to be held in May.

If nominated and elected to this office, I pledge myself to operate this office with dignity and efficiency, and it shall be my endeavor to lower the operating cost of this office, without impairing the efficiency thereof.

I shall select as my deputies or assistants, people from our own County, who will be courteous and obliging to the public at all times. Trusting that I merit your support, and assuring you of my appreciation for any favor shown, I beg to remain, respectfully yours,

J. MERREL SMITH 16-16t

GOT A LOT OF THINGS

and don't need them all. Got a price on everything; you can take your choice. Look this list over: Two heavy teams of horses; only need one. Two hay rakes; only need one. Thirty head of cattle; only need fifteen. Price on every cow. Two plows; only need one. Three sows, farrowing in February; only need one-and-a-half. See me either at my barn or at my ranch, first house north of the Odd-fellow cemetery. J. E. REEDY.—adv.

LEGAL NOTICES

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed administrator of the Estate of Naomi E. Thompson, formerly Naomi E. Reynolds, deceased, by the County Court of Tillamook County, Oregon. All persons having claims against said Estate are hereby given notice and required to present them to the undersigned for allowance at the office of Botts and Winslow, attorneys at Law, Tillamook City, Oregon, within six months from the date of the first publication of this notice. Dated this January 25th, 1924. ALFRED REYNOLDS Administrator of the state of Naomi E. Thompson, formerly Naomi E. Reynolds. 16-5t

NOTICE OF FINAL ACCOUNT

Notice is hereby given that the undersigned, administratrix of the Estate of Wayne W. Wiley, deceased, has filed her final account as such in the County Court of Tillamook County, Oregon, and that said Court has appointed Monday, February 25th, 1924 at the hour of ten o'clock a. m. at the County Court Room in the Court House in Tillamook City, Oregon as the time and place for hearing objections to said account, and the settlement thereof. Dated this January 11th, 1924. FRANCES M. STEINBACH, formerly Frances M. Wiley, Administratrix. Botts & Winslow, Attorneys for Administratrix, Tillamook, Oregon. 15-5t

NOTICE OF HEARING OF FINAL ACCOUNT

Notice is hereby given that the undersigned has filed his final account in the County Court of the State of Oregon, for Tillamook County, as administrator of the estate of John Salvey, deceased, and that the said Court has set Monday, the 11th day of February, 1924, at 10:00 o'clock in the forenoon of said day, at the Court House in Tillamook City, Oregon, as the time and place for hearing objections thereto. BEN JACOB Administrator of the Estate of John Salvey, deceased. 14-5t

NOTICE FIRST AND FINAL ACCOUNT AND REPORT NO. 658

In the County Court of the State of Oregon for the County of Tillamook. In the Matter of the Estate of William D. Stillwell, Deceased. Notice is hereby given that the undersigned has filed in the County Court of Tillamook County, Oregon, his Final Account and Report as Administrator of the Estate of William D. Stillwell, deceased, and that said Court has, by order of the County Judge, Homer Mason, dated and entered January 7th, 1924, appointed Monday, the 11th day of February, 1924, at 10 o'clock of said day, at the County Court Room in the County Court House in the City of Tillamook, County of Tillamook, State of Oregon, as the time and place for hearing objections to said Final Account and Report, and settlement thereof. Dated this 9th day of January, A. D., 1924. M. V. STILLWELL Administrator of the Estate of William D. Stillwell, deceased.

John Leland Henderson, Attorney for Administrator. First publication January 11th, 1924. Last publication February 8th, 1924. 14-5t

SUMMONS

In the Circuit Court of the State of Oregon, for the County of Tillamook. Martha Metcalfe, Plaintiff against Howard Metcalfe, Defendant. In the name of the State of Oregon: You are hereby summoned and required to appear and answer the complaint filed against you in the above Court and cause on or before six weeks from the date of the first publication of this Summons, and if you fail to appear and answer said complaint within said time the plaintiff will apply to the Court for the relief prayed for in the complaint, to wit: For a decree dissolving the bonds of matrimony now existing between the plaintiff and the defendant, and awarding the plaintiff the care and custody of the children Willie and Glen Metcalfe, the issue of said marriage, and for such other and further relief as may be just and equitable in the premises.

This Summons is served upon you by publication by virtue of an order duly made and entered in the above entitled cause by the Honorable Homer Mason, County Judge of Tillamook County, Oregon, in the absence of the Circuit Judge, which Order is dated the 2nd day of January, 1924, and requires the service of the summons to be made upon you by publication in the Tillamook Headlight for six successive weeks. The date of the first publication is January 4th, 1924. ROBERT H. McGRATH, Plaintiff's Attorney, Tillamook, Oregon. 13-7t

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed by the County Court of Tillamook County, Oregon, executor of the estate of Alex Anderson, deceased, and all persons having claims against said estate are hereby notified to present same, duly verified, to me, at the office of J. H. Geijsbeek, Attorney at Law, Manzanita, Oregon, within six months from the dates of this notice. Dated this 24th day of December, 1923. Emil Anderson, Executor of the Estate of Alex Anderson, deceased. J. H. Geijsbeek, Manzanita, Ore., Attorney for the Estate. 12-5t

NOTICE OF SHERIFF'S SALE

In the Circuit Court of the State of Oregon for the County of Tillamook. G. W. Phelps, Plaintiff. vs. A. H. Paquet and Jane Doe Paquet, whose true name is Fay Paquet, his wife, Defendants.

By virtue of an execution, Judgment order, decree and order of sale issued out of the above entitled court in the above entitled cause, to me directed and dated the 17th day of December, 1923, upon a judgment rendered and entered in said court on the 11th day of December, 1923, in favor of G. W. Phelps, plaintiff and against A. H. Paquet and Jane Doe Paquet, his wife, for the sum of \$92.70, with interest thereon at the rate of six per cent per annum from April 3, 1923, and for the further sum of \$13.50 costs and disbursements and the costs of and upon this writ commanding me to make sale of the following described real property, situated in the county of Tillamook, State of Oregon, to-wit:

Lot 8, Block 1, Garibaldi Cove. Now, therefore, by virtue of said execution, judgment order, decree and order of sale and in compliance with the commands of said writ, I will on Monday, the 21st day of January, 1924, at 10:00 o'clock A. M., at the North door of the County Court House in Tillamook, Tillamook County Oregon, sell at public auction, (Subject to redemption,) to the highest bidder for cash in hand, all the right, title and interest which the within named defendants and each and all of them in the above entitled suit had on the 17th day of September, 1923, or since that date had in and to the above described property or any part thereof, to satisfy said execution, judgment order and decree, interest, costs and accruing costs. JOHN ASCHIM, Sheriff of Tillamook County Ore. Dated this 17th day of December, 1923. First publication, December 21st, 1923. Last publication, January 18th, 1924.

NOTICE OF SHERIFF'S SALE

Notice is hereby given: That by virtue of a writ of execution, dated the 14th day of December, 1923, issued out of the Circuit Court of the State of Oregon, for the County of Tillamook, upon a judgment rendered

on the 5th day of May, 1914, in said court, in favor of Peter Nelson and John A. Nelson, partners, doing business under the firm name of Nelson & Co., plaintiffs, against L. L. Smith and Mary E. Smith, defendants, in the sum of two hundred fifty three and 37-100 dollars, with interest thereon at the rate of six per cent per annum from November 1, 1910, and costs and disbursements taxed and allowed at fourteen dollars, I will, on Monday, the 21st day of January, 1924, at 10 o'clock in the forenoon of said day, at the north door of the Court House in Tillamook City, Oregon, sell at public auction to the highest bidder for cash in hand, subject to confirmation by said Court, the following described real property belonging to the said defendants, to-wit: The northeast quarter of the northeast quarter of section eighteen, in township two north, range nine west of the Willamette Meridian, in Tillamook County, Oregon. Dated this 15th day of December, 1923. JOHN ASCHIM Sheriff of Tillamook County Ore. 11-5t

SUMMONS

In the Circuit Court of the State of Oregon for Tillamook County. Leone Parrot, Plaintiff vs. Edward F. Parrot, Defendant. To Edward F. Parrot, the above named defendant:

In the name of the State of Oregon, You are hereby required to appear and answer the complaint filed in this cause on or before six weeks from the date of the first publication of this summons, and if you fail to appear and answer said complaint, within said time, plaintiff will apply to the above named Court for the relief prayed for in the complaint, which is, that the contract of marriage heretofore existing between plaintiff and defendant be dissolved, and the plaintiff be awarded an absolute divorce from defendant, and for such other and further relief as to the court may seem equitable.

This summons is served upon you by publication in the Tillamook Headlight, by order of the Honorable Homer Mason, County Judge of Tillamook County, Oregon, acting in the absence of the Circuit Judge, said order being dated the 28th day of November, 1923, said order requiring said summons to be published in the Tillamook Headlight for six consecutive weeks, and the date of the first publication is the 7th day of December, 1923. BOTTS & WINSLOW Attorneys for Plaintiff. 9-6t Tillamook, Ore.

NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been appointed by the County Court of Tillamook County, Oregon, administrator of the Estate of Ora S. Williams, deceased, and all persons having claims against said estate are hereby notified to present same, duly verified, to me, at the office of J. H. Geijsbeek, Attorney at Law, Manzanita, Oregon, within six months from the dates of this notice. Dated this 22 day of November, 1923. ROYAL H. FOX Administrator of the Estate of Ora S. Williams, deceased. Botts & Winslow, Attorneys for the Estate. 7-5t

CLASSIFIED AD COLUMN

- ESTABLISHED RATES FOR CLASSIFIED ADVERTISING
One cent per word per issue, with a minimum charge of \$25.
Readers are charged at the same rate. All reading notices must have "adv." attached. No preferred positions.

ANNOUNCEMENTS

- THE BEST IN CHIROPRACTIC—Dr. J. L. Fayette. Beals building, Tillamook, Oregon. Both phones. 15-1t
ANNOUNCING THE OPENING OF an office at 305 Second Ave. East, J. L. Ketch, real estate and insurance 11-1t
SEE J. L. KETCH FOR LIFE INSURANCE. 11-1t
FOR SALE—8-ROOM RESIDENCE, just without city limits. Water, lights, garage, chicken fences, two acres. Or good gravel road. Easy terms. Mutual phone. James Goldsworthy, Tillamook. 14-4t
FOR SALE—ONE TWO YEAR old and 2 young roosters. All Barred Rocks. Call Bell 5F13. 15-1t
I HAVE SEVERAL CARLOADS OF

PROFESSIONAL DIRECTORY

DR. P. J. SHARP DR. E. D. ALLEN DENTISTS
DAVID ROBINSON Physician and Surgeon
CHIROPRACTIC THE BETTER WAY TO HEALTH DR. H. L. BABB CHIROPRACTOR
H. T. Botts Geo. P. Winslow BOTTS & WINSLOW Lawyers
C. R. CHAPIN Attorney at Law
DR. J. D. TURNER Optical and X-Ray Laboratories
Dr. Elwood B. Faxon and Dr. Henry E. Wiseman Dentists
DR. O. L. HOHLFELD Veterinarian
R. E. RINGO, M. D. Physician and Surgeon
BARRICK & HALL Attorneys at Law
UT-TER BROS. DENTISTRY
BEALS BUILDING

LODGE DIRECTORY

Silver Wave Chapter No. 18, O. E. S. Stated communications first and third Thursdays of each month in Masonic Hall. Visitors welcome. PEARLE L. COATES, Sec.
W. R. C. Corinth Relief Corps No. 54, Dept. of Oregon meets on first and third Friday evenings of each month, at 8 o'clock in the W. O. W. hall. Visitors welcome. Mrs. A. D. Smith, Pres. Elizabeth Conover, Secretary
CORINTH POST NO. 35 Department of Oregon Meets on second and on fourth Saturdays of each month at 1:20 p. m. in the W. O. W. hall. J. S. Diehl, Commander H. W. Spear, Adjutant
Johnson Chapter, No. 24 R. A. M. Stated Communication second and fourth Tuesdays in Month. Visitors welcome. Wm. C. Foster, Sec.
Tillamook Lodge No. 57 A. F. & A. M. Stated communication second and fourth Wednesdays in each month. Vis. Brethren welcome. Howard C. Boone, Sec.
Marathon Lodge No. 93, Knights of Pythias Regular Meeting Monday evening at 7:45 sharp. By order of the Chancellor Commander
HOUSE MOVER. LITTLE JOBS OR big ones done right. Anyone having this class of work see F. J. Carter, 913 Tenth street, phone 42-J, City. 10-12t
ANY GIRL IN TROUBLE MAY communicate with Ensign Lee of the Salvation Army at the White Shield Home, 505 Mayfair Ave., Portland, Oregon.
PLAIN AND FANCY DRESSMAKING. Mrs. A. S. Dorsey, 15 W. 8th street. 43.
WANTED TO BUY
WHEN YOU HAVE CATTLE FOR sale call Ed. Hadley, Mutual phone. 18 1t

Form the Habit of buying Round Trip Tickets

The saving made on two trips by purchasing "return" instead of "one-way" tickets, is approximately the cost of one round trip ticket. 3 TRIPS FOR THE PRICE OF 2 In addition to saving you money, the train can be depended upon to furnish you with SAFE AND COMFORTABLE service irrespective of rain, snow ice and other unfavorable weather conditions

RIDE THE TRAIN

Local Agent will gladly give you any information you may wish regarding fares and train schedules. JOHN M. SCOTT Asst. Passenger Traffic Manager Portland, Oregon Southern Pacific

