

The Vernonia Eagle



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TAX LAWS SHOULD BE SIMPLIFIED

A demand that Congress redraft the tax law of 1926 in the interest of simplification, will be presented to the house ways and means committee by representatives of the National association of Manufacturers, National Lumber association, National Petroleum, National Coal association, National Boot and Shoe Manufacturers association, the American Mining Congress and American Cotton Manufacturers association.

It is pointed out that the taxpayer is required to take oath to his income tax return; therefore, he is entitled to have the substantive provisions of the act stated in simple, clear and understandable language.

The new law should contain a clear definition of persons, individual, corporation, partnership, trust, etc., who are called upon and expected to make returns and pay tax. A clear statement of allowable deductions is a necessity.

Tax authorities allow as deductible expenses, contributions made by corporations for hospital facilities, recreation centers and research work when these activities are carried on under jurisdiction of the company, or by the municipality and paid for by the company in its local taxes. However, if the corporation finds it cheaper and better policy to contribute to the maintenance of a local private hospital or other eleemosynary institutions, or to research activities of a business college, such expenditures are not permitted to be taken as allowable deductions.

The committee declared it appears that business corporations might reasonably be

presumed to be conducting their business for the profit and advancement of their stockholders, and that their judgment should not be overruled as to expenditures for public or semi-public purposes. It seemed to the committee members to be unwise to permit the possible prejudice of a tax auditor to override the considered judgment of a board of directors of a business corporation in matters of this kind.—Manufacturer.

THIS FALL IN VERNONIA STORES

Vernonia merchants are much ahead of the average in cities of this size in announcing a regular fall opening in the manner in which they have chosen and on the scale which they have adopted as the best method. The fall and winter season, replete with its merchandising opportunities, is often ushered in gradually without announcement, with no inducements other than those ordinarily found peculiar to the community.

But not so here. This week's Vernonia Day is teeming with special buying offers made at a time when buying is most necessary and representing most of those items which every family is forced to acquire at this particular time of year. And not only are the items seasonable and other attractions overbalancing to a foreign competitor, but the great trade event of the year, the annual gift campaign, is opening. This in itself is not an ordinary feature—it is made extraordinary by its relation to the community and the eagerness with which the people as well as the tradesmen look forward to it.

So, the fall season is here in spirit as well as in fact. It is opened by mercantile offerings that may not have equals during the remainder of the year. The "saddest of the year" time for shoppers may have a different aspect. And Vernonia is given an opportunity from today forth to choose seasonable merchandise from stocks that qualify as to quantity and high standard. It is your opportunity to profit as well as that of your business friend. And it is your duty, other things being equal, to give your home merchant that which he has every right to expect. Start the fall season with him.

47 NEW SETTLERS IN OREGON DURING AUGUST

August added 47 new settlers to the list of farm home purchasers on the records of the land settlement department of the Portland and Oregon state chambers of commerce.

This brings the actual record of new families who are among the new arrivals since January 1 to 397 who have invested \$1,476,424 in Oregon farm lands. It is known that there are hundreds of other settlers who have arrived and have found locations throughout the state through the assistance rendered by the land settlement department.

A check of the records for the past three years of the campaign under the Oregon development fund shows 1861 new settlers of whom reports have been made, with a total investment of \$12,042,317. These settlers occupy approximately 65,000 acres of land, the greater part of which was previously non-producing. The total number of inquiries received by the department during this three year period aggregates 75,137.

During the first eight months of the year, 2652 prospective settlers called personally at the office of the department, attracted here by the advertisements and literature furnished them and their neighbors in response to their expression of interest in Oregon. From Portland at least 60 per cent of these visitors have scattered throughout the state to find suitable farm homes for their permanent residences, many locating temporarily in the section making the strongest appeal until they are definitely decided in their choice.

In addition, 1398 farmers scattered in the east, middle west and Canada as well as the south, have sent to the land settlement department signed questionnaires containing information regarding their experience and resources and definitely stating that they intend to come to Oregon. This group, according to figures compiled from these questionnaires, expect to invest no less than \$2,935,800 in Oregon farms.

During this eight months period also, many letters have been received by the department inquiring concerning opportunities in

Oregon, these inquiries now numbering 15,804. All inquiries receive careful attention as in a large number of cases they come from bona fide prospective settlers who have ample means to establish themselves successfully. During the period from January 1 to the end of August 40,372 letters with 13,340 packages of illustrated literature were mailed out of the department to people with whom correspondence is being conducted concerning agricultural conditions in Oregon.

Within the past week, according to W. G. Ide, manager of the land settlement work of the Portland and state chambers, more than a thousand letters have been sent to middlewestern farmers who wrote during the past year that they intended to come to Oregon but who have not since reported migrating to this state. Practically 100 per cent return is being received in reply to this follow-up campaign, with enthusiastic responses pouring in daily bringing reassurance of the continued interest of the prospects in Oregon. "We shall never be satisfied until we have a farm in Oregon," is a frequent assertion of these future Oregonians who are biding their time until their affairs in the mid-west can be settled so as to enable them to come west.

Not unusual in the mass of letters received is one containing the names of a dozen farmers in Colorado all of whom desire literature and information on Oregon and who intend to come here.

One of the most gratifying features of the work, according to Mr. Ide, is the fact that through selective methods of correspondence and elimination of undesirable prospects the average investment of newcomers has been raised to \$7000 whereas earlier in the campaign the available capital averaged \$4000.

The poultry industry of the United States is a billion dollar industry. In fact, according to Roy C. Potts, chief poultry marketing specialist of the United States department of agriculture, it has passed well beyond that value and has become one of the leading agricultural industries of the country. Chicken egg production on farms is in the neighborhood

of 2,000,000,000 dozen annually with a value of \$600,000,000 or more, while the number of poultry raised each year is approaching three-quarters of a billion with an approximate value of \$500,000,000. These production and value figures include farm production only and do not embrace the village and city production, which, if its extent were known, would undoubtedly swell the totals considerably.

W. O. W. Vernonia camp No. 655 meets every Monday night at seven thirty at the Grange Hall. Visiting members welcome.  
A. F. KOSTER C. C.  
C. C. DUSTEN CLERK.

Vernonia Lodge, No. 184 A. F. & A. M., meets at Grange Hall every Second and Fourth Thursday nights. Visitors Welcome  
K. A. McNeill, Secretary.

I.O.O.F.—Vernonia Lodge No. 246 meets every Tuesday night at 8 o'clock, in Grange hall. Visitors always welcome.  
Work in the Initiatory Sept. 13.  
M. E. Graven, N. G.  
John Galssner, Sec.

AMERICAN LEGION AUXILIARY  
Meets first and third Mondays of each month at the Legion Hall.  
Mrs. H. E. McGraw, President

Vernonia Post 119, American Legion. Meets second and fourth Tuesdays each month, 8 p.m. H. E. McGraw, Commander.

Nehalem Chapter 153, O. E. S. Regular communication first and third Wednesdays of each month. All visiting sisters and brothers welcome.  
Bessie Tapp, W. M.  
Leona McGraw, Secretary.

Mountain Heart Rebekah Lodge No. 243 No. 243, I.O.O.F., meets every second and fourth Thursdays in Grange hall, Vernonia. Visitors always welcome.  
Mrs. Viola Treharne, N.G.  
Mrs. Hazel Thompson, Sec.

J. MASON DILLARD ATTORNEY-AT-LAW  
Next to Carkin Cleaning Works Here Every Wednesday

DR. ELLA WIGHT DR. C. J. WIGHT CHIROPRACTORS  
Rheumatism, Neuritis, Stomach, Liver and Intestinal Troubles Delayed Menstruation

LESTER SHEELEY Attorney-at-Law  
Vernonia Oregon

DR. W. H. HURLEY DENTISTRY AND X-RAY  
Evenings by Appointment Office over Brown Furniture Store. Vernonia Oregon

M. D. COLE DENTIST  
Vernonia Oregon

MARK EVERY GRAVE Memorials in Granite and Marble At Reduced Prices WRITE FOR PARTICULARS MRS. M. N. LEWIS & CO. Fourth and Main St. Hillsboro.

PORTLAND - VERNONIA Truck Line INSURED CARRIER  
Vernonia Office At the Brazing Works on Rose Avenue. Phone MAin 343  
Portland Office Auto Freight Terminal E. Water and Yamhill Streets East 8226 Office No. 11 DELIVER TO YOUR DOOR

Miller Mercantile Company

STORES AT NEWBERG SALEM SHERIDAN VERNONIA

INCORPORATED



STORES AT CORVALLIS HILLSBORO McMINNVILLE MONMOUTH

Another "Ten" Strike at Millers Sat. Sept. 10

15 Bars Sunny Monday White Laundry Soap Saturday Special 50c

THOSE FANCY PLAID SEMINOLE BLANKETS Saturday Special \$1.98

MENS NEW FALL OVERCOATS Regular Price \$16.50

Saturday Special \$11.95

Vernonia's Leading Store

New Location

We have removed to the building occupied by the Gordon Furniture Co. store on Bridge street.

The new FALL HATS which we are now showing represent the best in exquisite design and expert workmanship. Your inspection is cordially invited.

Use A DRESS ORNAMENT To Add a Touch of Color.

MODEL MILLINERY

Oregon-American Lumber Company