

Couples Attend Twin Oaks Camp

TIMBER—Rev. and Mrs. Zenos Parish and Mr. and Mrs. Richard Jensen attended an outing at family camp at Twin Oaks last week. There were around 300 there. This camp features a camp out for the boys of Friends churches, another date for the girls, then it is the parents' turn.

Mr. and Mrs. Arthur Vertner and family of Barlow came last Saturday to help Mr. Bisanz repair the roof of their house.

Larry Sponsel and family who have been living at the home of Mr. Sponsel's parents while he worked on the railroad, have rented a place at McMinnville and moved there Friday.

Sunday evening the young people of Lents Friends church of Portland held services here. There was a nice attendance.

Guests last Sunday at the Bert Ohler home were Mr. and Mrs. Dean Johnson of Centralia, Washington.

Mr. and Mrs. Ray Schlichenmeyer and Kenneth of Portland, Mrs. Eva Bagnell and Mrs. Mary Neeham of Hillsboro were dinner guests Sunday of Mr. and Mrs. Richard Shaw. Kenneth had been visiting his cousins, Kathleen and Carol Shaw, from Thursday to Sunday evening.

Kathleen and Carol Shaw were elected ushers at junior church at Manning September 6.

Fire Department To Hold Meets In Homes

TIMBER — The fire department met Wednesday evening at the Roy May home. Next meeting will be October 2 at the Walter Bacon home. Since the closing of Timber school where meetings were usually held, it was decided to meet at members' homes.

Wayne McCarthy who has been in a Portland hospital under observation for some time, spent a few days last week at the parental Lewellyn McCarthy home.

Mrs. Winifred Cieloha, former cook in the cafeteria at Timber, has accepted the position as cook in Banks high school and began her duties September 9.

IT'S YOUR LAW

Respect for Law Makes Democracy Live

THE FACTS ONLY

In a trial the parties present the facts, and the judge or jury draw their conclusions from them.

Thus a witness who tries to tell the court who was at fault is likely to find this opinion ruled out. Most witnesses can speak only of things they can see and hear, not what they conclude from these things. The court — judge or jury — decides who, if anybody, is at fault.

But expert witnesses such as doctors, engineers, scientists, mechanics and others often express their opinion to help the court reach a decision.

In a suit for deaths caused by an explosion of nitroglycerine used by an industrial firm, a professor of chemistry has been recognized as an expert on the cause of the disaster. Doctors of medicine frequently testify as to the probable cause of an illness on the relationship of an injury to a disability.

Most of us can qualify as experts in some field: We can give fairly sound views as to the speed, distance or the size of things. When people whom we see every day get sued, we may well have to testify as to their conduct, views or feelings. Certain people whose handwriting we often see, may make us expert in their handwriting.

We are all experts on our own things: If the state condemns your land for a freeway, you can testify as to its value, use and prospects. Of course, other witnesses may differ with you. If the government imposes a gift or a death tax based on the gift's value, you can challenge the tax and testify as to the gift's value.

Who is an expert? It is anyone the trial judge says. In one case the court was trying the accused for burglary. The case turned upon his fingerprint. But the court said the "expert" did not qualify: though he had taken a criminology course, he had never had any practical experience in checking fingerprints.

(Oregon lawyers offer this column as a public service. No person should apply or interpret any law without the aid of an attorney who is completely advised of the facts involved. Even a slight variance in facts may

charge the application of the law.)

PARTNERSHIP OR CORPORATION

Thinking of going into business for yourself? Perhaps you and Bill Smith have decided to operate a business together. Should this be done as partners or as a corporation? The answer to this problem solves many legal questions.

Perhaps the most important factor is that the business or personal acts of either you or Bill may be binding upon the partnership. The corporation, however, can act only through its officers and agents, and then only within the limitation granted by the articles of incorporation.

As members of a partnership both you and Bill will be liable for all of the debts of the business. In the case you have business losses, the creditors of the partnership could take all of the assets of the partnership, and all of the personal assets of either you or Bill, or both (except a few exempt by law), in order to satisfy the partnership debts.

On the other hand, if you form a corporation the creditors may go only against the assets of that corporation so that the most that either of you can lose is the amount you have invested in the business. The creditors could not touch the property which either of you own personally and individually, outside of your corporation stock.

In the event of the death of you or Bill, it would be necessary to liquidate the partnership, but in the case of a corporation the operation of the business is not affected by the death of an owner (stockholder). The firm continues as the same business with the heirs of the one who dies substituted as the owners of the stock.

Of primary interest to you and Bill will be the amount of income taxes you have to pay. In a partnership, each of the owners of the business includes on his individual income tax return his proportionate share of the total income shown on the partnership return. This is because the partnership is not recognized as a taxable entity.

The corporation is recognized as a taxable entity, so it pays a tax on the amount of its net income, after deducting the salaries of you and Bill and other expenses. Then you of course pay individual income taxes on your salaries.

If over a period of years the earnings of the corporation exceed reasonable salaries for the two owners, these earnings will be distributed to you and Bill in the form of dividends. The funds with which the dividends are paid have already been subject to tax in the hands of the corporation, but are again taxed on your individual returns when distributed.

The income tax advantage or disadvantage of a partnership as compared with a corporation depends on the net income from the business, the salaries the owners receive, the amount of their other income and the requirements of the business for liquid funds.

In the event either of the owners is interested in planning his estate to reduce taxes at the time of his death, he can probably do it more easily through a corporation than a partnership.

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Calls Observe Wedding Date

CAPITOL HILL—Mr. and Mrs. Johnnie Meier celebrated their 11th wedding anniversary September 3. Surprise telephone calls were received from Mr. Meier's parents, Mr. and Mrs. Otto Meier, currently in California and Mrs. Meier's aunt, Mrs. Ivery Hawks in Lebanon, Missouri.

Mr. and Mrs. Will Harders spent the week end in Aberdeen, Washington visiting sons, Mr. and Mrs. Charles Harders and family and Mr. and Mrs. Henry Harders and sons. Mrs. Nellie Snyder, mother of Mrs. Charles Harders accompanied them on the trip.

New residents on Capitol Hill are Mr. and Mrs. Donald Savage and three daughters, Diane, Kathleen and Penny Ann, who moved to the house recently vacated by Mr. and Mrs. Bill Gaston. They formerly lived in Orick, California.

Visitors at the Frank Grey home Sunday were Mr. and Mrs. Rex Hald of St. Helens.

Mrs. Eunice Burgess from Oakland, California is spending a week with Mrs. Ray Baker.

Wolffs Use Holiday For Trip to Spokane

NATAL - PITTSBURG — Mr. and Mrs. W. R. Wolff drove to Spokane last Monday to visit Mr. and Mrs. George Turner. They returned home Wednesday.

Mr. and Mrs. Ira Peterson drove to Cornelius Sunday for peaches. They also called on George Beerman at Hillsboro.

Hal Vicars of Portland was a guest of Mr. and Mrs. DeeVeere Hershey Thursday through Saturday. He was doing some work on his property.

Past Masters Visit Natal Grange Meet

NATAL - PITTSBURG — Natal Grange was host to 12 visitors at their September 9 meeting. The group consisted of Past Masters and members of other Granges. Bruce Wallace, master of Fernhill and Earl Avis, master at Warren, were escorted to the master's station of Natal Master Henry Anderegg. A vase, handmade by Mrs. Hazel Smith, was presented to the office of Flora of Natal Grange by Arnold Tarbell on behalf of the Past Masters.

Boys Attend Fair and Game

BIRKENFELD — Lloyd Johnston and Terry Larson took in the fair at Salem Saturday. They also attended a football game at Portland.

Mr. and Mrs. E. E. Larson and family of Netarts spent Friday night and part of Saturday with relatives here. They took in the football game Friday evening at Clatskanie where Vernonia played.

Mr. and Mrs. Wm. Bridgers of Vernonia visited at the Francis Larson home Sunday evening.

Mr. and Mrs. Jack Crouch of Astoria spent the week end at the Art Bellingham home.

Mr. and Mrs. Lloyd Beach and Mrs. Howard Jones attended the wedding of Robert Mathews Saturday at St. Helens.

Mrs. Reed Holding of Scappoose spent Labor day week end with Anna Hanberg. They attended Bible conference at Cannon Beach.

Mrs. Lloyd Beach and Mrs. Elsa Richardson were in Portland Friday on business.

Mr. and Mrs. Lawrence Johnston were in Portland Saturday on business.

Recent Surgery Result Awaited

BIRKENFELD—Howard Jones had surgery on his leg at the Tuality hospital. In about 10 days the effect of the operation will be determined.

Hank Robinson and Mrs. Edna Johnson visited at the Darrell Baker home Saturday evening.

Mr. and Mrs. Ben Blake and family and her sister who is from Illinois visited at the Vick Berg's Saturday evening.

Mr. and Mrs. T. W. Ildstad of Enumclaw, Washington were here Sunday looking after their place and picking some fruit.

Pat Seibel, son-in-law of Mr. and Mrs. Trent Garner, received head injuries in a woods accident Friday. He is making good progress toward recovery.

Former Postmaster Is Pressed Into Service

TIMBER — Mrs. Alva Williams, Timber's new postmaster, is ill with pneumonia at the home of her daughter, Mrs. Phil Hickman in Portland. Gladys Johnson, former postmaster and sister of Mrs. Williams, has been in charge of the post office during her absence. Violet Tucker is helping out at the Halfway House cafe belonging to Miss Johnson, during her absence there.

Mr. and Mrs. Cecil Ohler, cousins of Bert Ohler, who have been visiting here, have returned to their home in Vallejo, California.

Sgt. Walker and family of Portland were guests at the home of M/Sgt. Bill James last Sunday.

Mr. and Mrs. Bert Ohler who operated the Mobil gas station at First and Baseline in Hillsboro for the past eight years and gave it up recently, are busy filling in their time at remodeling and shingling sheds and a garage at their home.

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