

### Timber Route Unit To Meet on Tuesday

The Timber Route Extension Unit will be called to order at 10:30 a.m. January 12 at the home of Mrs. Ed Crawford. Lesson for the day will be When Death Comes, to inform people what to do pertaining to funeral services.

Also, those who attend are to bring things for the white elephant sale. Everyone interested is welcome to attend.

Potluck dinner will be served by hostesses Mrs. Tony Smejkal and Mrs. C. Hasel.

### Outdoor Series On Television

A close look at Oregon's fish and game will be the feature of "Outdoor Almanac" each Tuesday evening at 8:00 p.m. on Oregon's educational TV channels 10 and 7. Ron Shay will host the show being presented by the game commission in cooperation with the state division of continuing education.

The 11-week series will use film, slides and mounted specimens to cover the identification of fish and wildlife in Oregon and to give some insight into the scientific management being carried on. A program supplement in the form of a bound booklet containing pictures and information about the animals being discussed will be offered to viewers free of charge.

During the course of the programs, various specialists will appear with Shay to discuss specific subjects and techniques of management being used to provide a continuing supply of fish and game.

### Airman D. Robertson Graduated With Honors

Airman Third Class Donald R. Robertson, son of Mr. and Mrs. Ray Robertson, has graduated with honors from the training course for U. S. Air Force jet aircraft mechanics at Sheppard AFB, Texas and is being reassigned to Dover AFB, Delaware for duty.

Robertson entered the air force in August 1964. He is a graduate of Vernonia high school.

### Events Dated By Youth Group

The Community Youth group is starting the new year by holding a Youth Rally January 16 at 7:30 p.m. at the Christian church. Howard Peach, a talented magician, will be performing.

All persons from age 12 through college are invited. Refreshments will be served afterwards.

February 20 is the date set for the Mother-Daughter banquet that will be held at the EUB church. Tickets can be purchased from the members of the youth group starting the week of January 13. All mothers and daughters are invited.

### Royal Arch To Host Dignitary

Vernonia Chapter No. 54, Royal Arch Masons, Vernonia, will have an official visitation by Sir Knight and Companion Gene Caswell of Sweet Home who is Most Excellent Grand High Priest of the Grand Chapter of Royal Arch Masons of Oregon, at their stated convocation January 13, Wednesday, in the Masonic Temple.

Companion Bill J. Horn, Excellent High Priest of Vernonia Chapter No. 54, Royal Arch Masons, is planning the program for the evening. They expect many Royal Arch Masons from the surrounding area. All Royal Arch Masons are invited to attend.

### Let's Get Acquainted!

Do you know this man? Born July 22, 1911 in Lead, South Dakota.

Came to the vicinity of Vernonia in 1912.

Has maintained single blessedness. Lives alone some distance from town. Has been a manufacturer of wood products.

Owens timber land. Works mostly in cedar. Hobbies are fishing and hunting. A favorite fishing and recreation spot bears his name.

(Information supplied by J. W. Nichols.) Answer to last weeks quiz: Cleve Robertson.



### MUSIC MAKERS BREAD BAKERS DANCERS ROMANCERS PUTTERERS & PUTTERS....

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### Rebekahs Date Installation

Officers will be installed by Mt. Heart Rebekah Lodge Thursday evening of next week, January 14 and all members are urged to be present. Also, an invitation is extended to members of other Rebekah lodges who may now be residing here or visiting here.

Mrs. Mathilde Bergerson will be seated as noble grand and the installation ceremonies will be carried out by Mrs. Marie Atkins, district deputy president, and her corps of deputy officers selected for the occasion.

January 14 is the regular meeting night for Mt. Heart Lodge and the regular meeting will be held.

Next Tuesday evening, the social club will meet at the home of Mrs. Ed Salomonsen at 8:00 p.m.

### Winema Grange HEC Postpones Meeting

BIRKENFELD — Mr. and Mrs. Chas. Ramsey and family took Ann to Portland Sunday for her return to Cascade College following vacation.

Winema Grange HEC has postponed their meeting and will meet at the home of Mrs. Edna Johnson next Tuesday, January 12.

Mrs. Ione Downs and Steve returned to their home in Portland Sunday after having been here with her folks for several days.

Mr. and Mrs. Wayne Larson left New Years day by plane for their home in Massachusetts.

Mr. and Mrs. Francis Nordstrom were Sunday evening dinner guests of Mr. and Mrs. Vick Berg.

Mr. and Mrs. Everett Beach spent New Years day at the Lloyd Beach home.

### Ridge Riders Plan Party for January

The Vernonia Ridge Riders met at the firehall December 29. The following officers were elected:

President, Jim Johns; vice president, Bob Thompson; secretary, Dawn Johnston; treasurer, Ginger Johns.

Refreshments were served and a film, Horseback Riding in the Canadian Rockies, was shown.

The regular January meeting will be replaced by a party at the Scout Cabin January 30 at 8 p.m.

### Store Owners To View Show

Mr. and Mrs. Ron McDonald, owners of the Western Auto Associate store here, will spend Saturday and Sunday in Portland attending the company's spring and summer merchandise show.

They will attend demonstrations, view exhibits designed to help them give better service to their customers, and see new merchandise, new products and merchandising trends.

The Portland show is one of 16 held throughout the United States to acquaint the more than 4,000 proprietors of home-owned and operated associate stores with the latest merchandise available.

The parties and holidays are over, and now is the time to straighten up the house and give the older clothing and household articles to Goodwill Industries. It will help Goodwill give more jobs to handicapped people.

Too many people mistake spectacular effort for success.

Live up to your ideals or the chances are they'll come down.

### Flood Damage Is Deductible

A. G. Erickson, district director, Internal Revenue Service for Oregon, announced recently that residents who suffered losses to their property as a result of the recent flooding, may deduct the flood damage as a casualty loss on their 1964 Federal income tax returns.

The amount of loss that may be deducted is the decrease in the fair market value of the property as a result of the flooding, but limited to adjusted basis of the property before the casualty. Losses to property used for personal purposes are deductible only to the extent that the loss exceeds \$100. Losses to property used for business purposes are deductible without regard to the \$100 limitation.

The loss in fair market value can best be determined by an appraisal of the property immediately before and after the casualty. The appraisal should be made by a qualified appraiser. Erickson stressed that immediate steps should be taken by property owners to document the extent of damage from the flood by photographs, appraisals, repair estimates or other permanent documentary evidence of the flood loss.

Erickson further stated, that costs of restoring and cleaning up after the flood is acceptable as evidence of the decrease in value of the property if: (1) they are necessary to restore the property to its pre-casualty condition; (2) the amount spent for restoration is not excessive; (3) they do no more than take care of the damage suffered; and (4) the value of the property after restoration is no more than its value before the casualty.

Costs of photos, appraisal or other evidence of the loss is deductible as a miscellaneous itemized deduction

on page 2 of the Federal tax return. "Concerning losses of foodstuffs and perishables contained in home freezers, the cost of such items damaged would be deductible."

If property owners have insurance on the property damaged or destroyed, the casualty loss must be reduced by the amount for which the insurance company is liable. However, disaster relief in the form of food, medical supplies or subsistence, which are not replacement of lost property does not reduce the amount of the casualty loss deduction. Further, the receipt of such items does not represent taxable income.

Erickson said that Internal Revenue Service Document 5174 gives detailed information on computing, documenting and deducting storm losses. As a service to Oregon taxpayers, several thousand additional copies of this document have been ordered and will be available, without charge, at all local Internal Revenue offices on January 4, 1965.

Any person needing tax assistance or additional information may either write, phone or call at the nearest Internal Revenue office.

More information will be issued on the subject of deductibility of casualty losses at a later date.

### Vernonia Eagle

THURSDAY, JANUARY 7, 1965 3

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