ued From Page Four.)

Lot 9, B. 9, Riverside ario; A to J. F. Fer- Owner H. C. Whit- 26, D. C. No. 1727, 15 8-1-16.

Lot 14, B. 2, Northwest Company's Add. to Vale; T. Fitch; $.95, D. C. 16 per cent., 8-1-16.

NE¼NW¼ Less 6½ acres ner Sec. 35, Tp. 15 S. to Harry Flynn, Assess- A to Addington & 1919, N½NE¼NW¼ Less Tax No. 1, A to J. S. 1919, S½NE¼NW¼, A to Hayes, 1919; $27.65, D. 96, 16 per cent., 8-1-16.

Lot 13, B. 206, Ontario; M. Gillaspy; $3.63, D. C. 15 percent., 8-1-16.

S½NW¼ and 3 Acres off NE¼ Sec. 2, Tp. 18 S. A to J. W. Graham, Pres- er Wm. E. Lees; $30.57, 41, 15 per cent., 8-1-16.

W½SW¼SW¼ Sec. 34, S. Rg. 44, S½ of Lot 13, Lot 14, B.3, Hadley's 1st Vale; A to Lorin Gruell, Present Owner of Lots 7.32, D. C. No. 1742, 15 8-1-16.

South 26 Acres of NE¼ c. 31, Tp. 15 S. Rg. 47; L. Gregg; 6.13, D. C. No. per cent., 8-1-16.

NE¼SW¼NE¼ Sec. 23, Rg. 43; A to T. M. Present Owner Moline Company, a corporation; C. No. 1749, 15 per cent.,

Lots 39 & 40, B. 10, e Add. To Ontario; A to Hite; $3.40, D. C. No. 1756, cent., 8-1-16.

Lot 1, Sec. 12, Tp. 16 S. A to E. L. Hanna; Pres- er O. P. Stephenson; $22.97, No. 1759, 15 per cent., 8-1-16.

W½NE¼Sec. NW¼ Tp. 16 S. Rg. 47, Tp. 16 S. Rg. o S. V. Hoft, Present Owner Hubbard; $41.36, D. C. No. per cent., 8-1-16.

Lot 12, B. 12, Lots 2 to B. 4, Westfall, A to M. V. Present Owner I. P. Hart; & 30, B. 30, Juntura, A to Hart, Present Owner N½ Lot 30, Juntura Investment Com- a corporation; $49.34, D. C. 96, 15 per cent., 8-1-16.

Lot 9, B. 3, Blackaby's to Jordan Valley; A to W. Present Owner J. R. $39.57, D. C. No. 1786, per cent., 8-1-16.

NE¼NW¼ Sec. 12, Tp. Rg. 39; A to W. H. Innis; D. C. No. 1791, 15 per cent.,

NW¼NE¼ Sec. 16, Tp. 20 A to John L. Jacobs; D. C. No. 1798, 15 per cent,

SW¼NE¼ Sec. 16, Tp.20 45 A to John H. Jacobs; D. C. No. 1790, 15 per cent,

Lots 13 to 16, Inc., B. 10, B. 19, Annex, A to S. Johnson, Present Owner Brant; Acre Tracts No's Annex, A to Prudence S. Present Owner, John Math- $6.62, D. C. 1802, 15 per cent.,

All East of River and West Townsite and R. R. in NW¼ S. Rg. 46, A to Lots, Present Owner Jerry Assessors Tax No's. 1 & 4, 20 S. Rg. 46, Lots 1 B. 1, Lots 1 to 20, Inc., Lots 1 to 10, Inc., B. 3, Lots Inc., B. 7, Lots 1 to 20, Inc., Inc., B. 10, Lots 1 to20, B. 13, Lots 1 to 20, Inc. B. 14, 10, Inc. B. 16, A to Jones Zutz, Present Owner Thos. Jon- Lots 17 & 18, B. 16, A to Jones Present Owner E. I. Hat- Lots 1 to 20, Inc., B. 17, Lots Inc. B. 19, Lots 1 to 6, Inc., 16 & 17, B. 21, A to Jones Present Owner Thos. Jones; 10, B. 21, A to Jones & Present Owner O. D. Ginn, Owner Leo H. Schmidt; 8, Inc., and Lots 11 to 20, A to Jones & Zutz, Pres- Thos. Jones; Lots 9 & 10, to Jones and Zutz, Pres- A. G. Kingman; Lots 1 B. 24, Lots 13 to 20, Inc., Lots 1 to 11, Inc., B. 26, Lots Inc. B. 28, Lots 1 to 20, Inc. Kingman; A to Jones & Zutz, Owner Thos. Jones; $141.49, No. 1804, 15 per cent., 8-1-16.

Lots 8 & 9, B. 17, Jun- to George Kelley; $6 98, D. 1819, 15 per cent., 8-1-16.

Lots 31 & 32, B. 6, Villa Add. to Ontario; A to Peter Marvis; $2.37, D. C. No. 1841,

99, NE¼ Sec. 18, Tp. 17 S. A to Ralph E. Marvin; D. C. No. 1846, 15 per cent.,

100, Assessors Tax No. 10, 29, Tp 18 S. Rg. 41; A to S. Mericle; $2.54, D. C. No. per cent., 8-1-16.

101, Lots 1, 2, 3, 6, & 7, B. Nyssa; A to Minton & Reece; D. C. No. 1853, 15 per cent.,

102, Lot 22, B. 61, Green's Add. Nyssa; A to Effie L. Minton; D. C. No. 1854, 15 per cent.,

104, One acre in B. 28, Annex; John Mathews; $1.83, D. C. 1857, 15 per cent., 8-1-16.

105, SE¼NE¼, NE¼SE¼ Sec. Tp 13 S. Rg. 41; A to J. Waldo $4.72, D. C. No. 1864, 15 cent., 8-1-16.

106, SW¼NW¼, W½SW¼ 36, Tp. 22 S. Rg. 46; A to S. J. Miller, Present Owner of SW¼ SW¼ Sec. 36, Tp. 22 S. Rg. 46, J. O. Young; $5.79, D. C. No. 1866, 15 per cent., 8-1-16.

Tr. 107, Lots 7 & 8, B. 254, Ontario; A to S. S. McDonald; $3.10, D. C. No. 1868, 15 per cent, 8-1-16.

Tr. 108, NW¼, SW¼, NW¼ NE¼, S½ SE¼ Sec. 36, Tp. 16 S. Rg. 43; A to R. C. McKinney, Present Owner NE¼NW¼, NW¼ NE¼ Sec. 36, Tp. 16 S. Rg. 43, Roy Buchmiller; $51.10, D. C. No. 1876, 15 per cent, 8-1-16.

Tr. 109, NW¼NW¼SW¼ Sec 14, Tp. 15 S. Rg. 42; A to D. J. McCarron; $21.08, D. C. No. 2885, 12 per cent., 1-2-20.

Tr. 110, Lots 12 & 13, B. 22, Juntura; A to McWilliams & Son; $10.46, D. C. No. 1880, 15 per cent., 8-1-16.

Tr. 111, N½SW¼ Sec. 26, Tp. 40 S. Rg. 44; A to Pierre Nouque; $4.96, D. C. No. 1890, 15 per cent., 8-1-16.

Tr. 112, Lot 15, B. 174, Ontario; A to Mrs. Eliza Phipps; $3.10, D. C. No. 1895, 15 per cent., 8-1-16.

Tr. 113, Lots 23 & 24, B. 2, Hadley's 1st Add. to Vale; A to W. S. Parks; $3.45, D. C. No. 1904, 15 per cent, 8-1-16.

Tr. 114, Lot 3, B. 3, Eldredge's Add. to Vale; A to Mrs. W. J. Preston; $1.00, D. C. No. 1905, 15 per cent., 8-1-16.

Tr. 115, Lot 4, B. 29, Vale; A to Jesse L. Potter, Present Owner Mrs. W. W. Looney; $1.55, D. C. No. 1906, 15 per cent., 8-1-16.

Tr. 116, E½NE¼ Sec. 22, Tp. 15 S. Rg. 45; A to John Peters; $12.90, D. C. No. 1909, 15 per cent., 8-1-16.

Tr. 117, Lot 2, B. 9, Westfall; A to Frank Robirts; $2.36, D. C. No. 1938, 15 per cent., 8-1-16.

Tr. 118, NE¼SE¼ Sec. 3, Tp. 17 S. Rg. 47; A to I. M. Rockefeller; $159.65, D. C. No. 1939, 15 per cent., 8-1-16.

Tr. 119, Lot 66, B. 7, Villa Park Add. to Ontario; A to Fred Starr, Present Owner Interstate Land & Loan Company, a corporation, $.96, D. C. No. 1942, 15 per cent., 8-1-16.

Tr. 120, W½NW¼SE¼NE¼ Sec. 16, Tp. 18 S. Rg. 46; A to D. G. Sutherland; $9.06, D. C. No. 1947, 15 per cent., 8-1-16.

Tr. 121, Lot 6, B. 14, Nyssa; A to Mrs. Edith Scott; $8.20, D. C. No. 1952, 15 per cent 8-1-16.

Tr. 122, NW¼SW¼, SW¼ NW¼ Sec. 2, Tp. 17 S. Rg. 47; A to Minnie Stefnns, Present Owner of NW¼SW¼ Sec 2, Tp. 17 S. Rg. 47, Lyman W. Crouch; $553.36, D. C. No. 1961, 15 per cent., 8-1-16.

Tr. 123, Jamieson Acreage Tract No. 134, Sec. 15, Tp. 16 S. Rg. 43; A to M. S. Schuck, Present Owner Moline Farms Company, a corporation; $2.51, D. C. No. 1968, 15 per cent., 8-1-16.

Tr. 124, W 2-3 of S½SW¼NE¼ Sec. 16, Tp. 16 S. Rg. 44, W 2-3 SE¼NE¼ Sec. 16, Tp. 16 S. Rg. 44, W 2-3 of NE¼NW¼ Sec. 16, Tp. 15 S. Rg. 44; A to James Sargent; $4.50, D. C. No. 1969, 15 per cent., 8-1-16.

Tr. 125, Lots 11 & 12, B. 40, Ontario; A to Byron & Ralph Turner; $6.84, D. C. No. 1975, 15 per cent., 8-1-16.

Tr. 126, Lots 1 to 6, Inc. B. 84, Lots 1 to 20, Inc., B. 86, Lots 1 to 20, Inc. B. 89, Westfield's Add. to Nyssa; A to Thomas & Barnum, Present Owner Christina Thomas; $26.39, D. C. No. 1978, 15 per cent., 8-1-16.

Tr. 127, E½ Lot 2, B. F. Barton's Plat; A to "Unknown Owner"; $2.60, D. C. No. 1991, 15 per cent., 8-1-16.

Tr. 128, Lots 11 & 12, B. 8, Villa Park Add. to Ontario; A to Rosetta Witt; $2.26, D. C. No.2004, 15 per cent., 8-1-16.

Tr. 129, Lots 67 & 68, B. 8, Villa Park Add. to Ontario; A to Mrs. Cora Walker; $2.26, D. C. No. 2005, 15 per cent., 8-1-16.

Tr. 130, Lots 1 to 5, Inc. B. 61, Green's Add to Nyssa; Lot 6, B. 2, Emison's Add. to Nyssa; A to Wilson & Hoxie; $4.30, D. C. No. 2006, 15 per cent., 8-1-16.

Tr. 131, Lots 1 & 2, B. 27, Teutsch's Add. to Nyssa; A to C. D. Williams, Estate; $4.70, D. C. No. 2007, 15 per cent, 8-1-16.

Tr. 132, SE¼NE¼, NE¼SE¼ Sec. 7, Tp. 16 S. Rg. 47; A to Mary B. Williams, Present Owner of NE¼ SE¼ Sec. 7, Tp. 16 S. Rg. 47, Dr. B. F. Williams; $45.17, D. C. No. 2010, 15 per cent., 8-1-16.

Tr. 133, NE¼SW¼NE¼ Sec. 30, Tp. 15 S. Rg. 43; A to Willow River Land & Irrigation Company, a corporation, Present Owner Moline Farms Company, a corporation; $11.65, D. C. No. 2016, 15 per cent., 8-1-16.

Tr. 134, Jamieson Acreage Tracts No's. 105, 106, 112, 131 & 132; A to M. W. Wayman; $9.64, D. C. No. 2018, 15 per cent., 8-1-16.

Tr. 135, SW¼, SW¼SE¼ Sec 16, Tp. 15 S. Rg. 44; A to J. A. Wesco; $8.50, D. C. No. 2019, 15 per cent., 8-1-16.

Tr. 136, NE¼NE¼ less all south and west of east side of Ditch Sec. 30, Tp. 15 S. Rg. 43; A to Wagner Brothers, Present Owner G. J. Magenheimer; $20.81, D. C. No. 2886, 12 per cent, 1-2-20.

Tr. 137, NW¼NW¼ Sec. 12, Tp. 13 S. Rg. 39; A to Nat G. Walters; Present Owner Nat G. Watties; $8.98, D. C. No. 2026, 15 per cent., 8-1-16.

Tr. 138, Lot 19, B. 1, Juntura; A to A. D. Woodruff; $6.48, D. C. No. 2033, 15 per cent., 8-1-16.

Tr. 139, Lot 5, B. 8, Jordan Valley; A to Mrs. D. Weir; $8.60, D. C. No. 2036, 15 per cent., 8-1-16.

Tr. 140, Lots 1 & 2, Sec 30, Tp 30 S. Rg. 47; A to Alexander Wiley; $8.87, D. C. No. 2037, 15 per cent, 8-1-16.

Tr. 141, Lots 14 to 17, Inc. B. 15, Juntura; A to Anna C. Cater; $1.67, D. C. No. 2043, 15 per cent., 8-1-16.

Tr. 142, S½ Lot 1, and S½ Lot 2, B. 5, Teutsch's Add. to Nyssa; A to John Cloustan; $2.75, D. C. No. 2044, 15 per cent., 8-1-16.

Tr. 143, E½NE¼SE¼, E½W½ NE¼SE¼ Sec. 19, Tp. 18 S. Rg. 41; NW¼ SW¼, SW¼NW¼ Sec. 20, Tp. 18 S. Rg. 41; N½SE¼NW¼, SW¼SE¼NW¼ Sec. 20, Tp. 18 S. Rg.41; A to John J. Gregory Estate; $8.69, D. C. No. 2045, 15 per cent., 8-1-16.

Tr. 144, One-half interest in Assessors Tax No. 3, Sec. 36, Tp. 20 S. Rg. 46, Lots 21 to 24, Inc. B. 26, Kingman; A to Thos Jones, Present Owner Jones & Zutz; $4.45, D. C. No. 2887, 12 per cent., 1-2-20.

Tr. 145, Assessors Tax No. 1, Sec. 14, Tp. 17 S. Rg. 47; A to Johnson Brothers, Present Owner D. T. Ham; $8.35, D. C. No. 2888, 12 per cent, 1-2-20.

Tr. 146, SE¼SW¼ Sec. 8, Tp. 16, S. Rg. 47; A to George S. Miller; $17.78, D. C. No. 2889, 12 per cent., 1-2-20.

Tr. 147, NE¼, N½SE¼ Sec. 27, Tp. 15 S. Rg. 42; A to Moline Farms Company, a corporation; $19.32, D. C. No. 2890, 12 per cent., 1-2-20.

Tr. 148, Lots 1 to 20, Inc. B. 168, Ontario; A to Ontario Land & Townsite Company, a corporation; $9.67, D. C. No. 2052, 15 per cent., 8-1-16.

Tr. 149, Lot 14, B. 6, Juntura; A to James L. Richey; Present Owner Chas. Nutt; $.64, D. C. No. 2561, 15 per cent., 5-1-17.

That all of the defendants above named, and all persons interested, or whom it may concern, are hereby notified that plaintiff will apply to the Circuit Court of the State of Oregon for Malheur County, for a decree foreclosing the liens against the property above described and mentioned in said certificate and each and all thereof, and you and each of you are hereby further summoned to appear within sixty days after the first publication of this summons, exclusive of the date of the first publication, and defend this action or pay the amount due as shown above, together with the costs and disbursements herein, and accruing interest and costs, and in case of your failure to do so, a decree will be rendered foreclosing the liens of said certificates against the several tracts of land above described.

Date of First Publication January 30, 1920.

All processes and papers in this proceeding may be served upon R. W. Swagler at his office and postoffice address at Ontario, Oregon.

H. LEE NOE,
Sheriff.
Residence Vale, Oregon.

R. W. SWAGLER,
District Attorney.
Residence Ontario, Oregon.

J30-m12

NOTICE OF SALE.

IN THE COUNTY COURT FOR MALHEUR COUNTY, STATE OF OREGON.

In the Matter of the Guardianship of John Marshall Rae, George Carrol Rae and Francis Rae Minors.

NOTICE IS HEREBY GIVEN, That in pursuance of an order of the County Court for Malheur County, State of Oregon, made on the 2nd day of February, 1920, in the matter of the guardianship of John Marshall Rae, George Carrol Rae, and Francis Rae, minors, the undersigned, the guardian of said minors, will sell at private sale in one parcel to the highest bidder, upon the terms and conditions hereinafter mentioned and subject to confirmation by said County Court on or after the 15th day of March 1920, all the right, title, interest and estate of the said minors, which is an undivided two thirds interest in and to the real property described as the Northeast Quarter of the Southeast Quarter(NE¼SE¼) of Section 36 in Township 19 South, Range 46 East, W. M.

The said sale to be for cash to be paid at the time of sale. The purchaser to assume the payment of and take the property purchased by him subject to all the State and County taxes and assessments of whatsoever name and nature which are now, or may become hereafter, chargeable or a lien against the property purchased by him.

All bids or offers must be in writing and must be left at the office of J. Boydell, agent for the said guardian, at Nyssa, Oregon, at any time before the date fixed for the sale, as herein above set forth.

Dated this 12th day of February, 1920.

ELIZABETH RAE,
Guardian.

23-5t

WARNING:

The Owyhee Ditch Co. advises all water users to clean their laterals at once as water will probably be turned down the canal by March 15 next.—adv.25-2t.

U. S. INCOME TAX EXEMPTS NOBODY

Every Person Who Had Income in 1919 Must Determine Own Liability.

MARCH 15 LAST FILING DATE.

Surest Way is to Follow Form 1040A. Free Advice in Doubtful Cases. Severe Penalties in Law.

Nobody is exempt from Income Tax. An obligation is laid directly on the shoulders of each citizen and resident to consider his own case and to get his return in on time if one is due.

With each return showing a tax due a payment must accompany the return in the full amount of the tax or at least one-quarter of the tax.

All returns for 1919 must be filed on or before March 15.

Must Show True Figures.

In figuring up his earnings for income tax purposes a person must take into consideration all items of taxable income, and each item itself must be accurate in amount. Guesses and estimates must be avoided, for the return is made under oath.

Everybody who had an income during 1919 must now determine whether his or her net income was sufficient in amount to require an Income Tax return. The best way to find out is to get a Form 1040A and follow the instructions printed on it. That form will serve as a reminder of every item of income; and if a return is due, it tells how to prepare and file it.

One of the important points to keep in mind is that a person's net income is found by a computation prescribed in the law, and that each item of income from every source must be considered, unless specifically exempted.

Another thing to remember is that the personal exemption allowed taxpayers by law has no relation whatever to the requirement to file return. This exemption is not to be considered until a person has figured out his net income and determined whether it was sufficient to require him to file a return. Then, if a return must be filed, he should read carefully the instructions for claiming exemption, and complete his return.

If in doubt on any point as to income or deductions, a person may secure free advice and aid from the nearest Internal Revenue office. Many banks and trust companies are also furnishing similar service during banking hours.

Heavy Penalties in Law.

For failing to make a return on time the penalty is a fine of not more than $1,000 and an addition of 25 per cent to the tax, if any. For making a false or fraudulent return the penalty is a fine of not more than $10,000 or imprisonment not exceeding one year, or both; and, in addition, 50 per cent of the tax. There are other penalties for failing to pay tax when due and for understatement of the tax through negligence.

Many Sources of Income.

Aside from what one may earn by his services, there are many other sources of income. If he sold any property during 1919 he must figure out the gain realized. If he rented buildings, land, apartments or rooms such rents must be considered taxable, and he may claim deductions for necessary expenses incidental to rents.

Bank interest is a common source of income and is taxable whether withdrawn or not. Any amount of interest credited to a depositor is income to the depositor.

Interest on mortgages and notes is taxable; also bond interest received from corporations.

A taxpayer who cashed his insurance during 1919 must report as income any excess received over the total of premiums paid.

Members of partnerships or personal service corporations or beneficiaries of an estate or trust must report their shares of income distributable to them whether or not actually withdrawn.

Dividends of domestic corporations must be reported. Many other forms of income are taxable, unless specifically exempted.

INCOME TAX IS DUE MARCH 15

Penalties for Delay and Failure to Make Returns—Early Compliance Urged.

All income tax returns covering the year 1919 must be filed by Monday, March 15. Each taxable return must be accompanied by check or money order for the full amount or at least one-quarter of the amount of tax due.

Cash payments are accepted only at the collector's main office; if sent by mail, they are at the sender's risk.

Residents of Oregon should file their returns with, and make payments of Income Tax to, Milton A. Miller, Collector of Internal Revenue, Portland, Ore.

Those who must file returns but have not done so are warned that the revenue law imposes heavy penalties for failure to get returns in on time or to make payments on time.

Early filing and early payments are urged, in order to relieve the internal revenue offices as much as possible of an overload on the final day, March 15.