

GATE CITY JOURNAL

Published every Friday at Nyssa, Oregon, by

H. F. BROWN

Entered at the Postoffice at Nyssa, Oregon, as second-class mail matter

SUBSCRIPTION RATES:
One year, in advance, \$1.50
Six months, in advance, .75

The man who's always looking back sees his finish.

The radio has effectively dispensed with "Are there any questions?"

Most of the girl's costume used to be a mystery; now it is a list.

Racing balloons have at least one of the comforts of home—radio.

Since 1914 very few people have had to rock the boat for excitement.

Stricken Europe is doing what it can to find compensation in the American tourist.

We will at least admit that there ought to be some age limit for the hair bobbers.

The saddest sight on earth is a one-armed man trying to tell about a fish that got away.

With those Greek cabinets resigning regularly, the loss on official stationery must be enormous.

These are ticklish times for the young lady with bare knees and a fringe on her dress.

About the only way a bridegroom can become famous is by forgetting to attend the wedding.

In some circles, slang is no longer a convenient enrichment of the language but a new dialect.

The statement that "Jazz is in its infancy" is discouraging when you recall that only the good die young.

Ethiopia has been sending communists to prison. It appears that Trotsky is much misunderstood in Ethiopia.

Work is said to be a cure for unrest, but some of the most restful persons we have ever seen avoid work most consistently.

Now comes the season when the Monday morning newspapers are chronicles of the woes of the Sunday merry-makers.

A sticky fly paper that will catch rats has been invented. Maybe it's a good thing, but if you start using it, watch your step.

The French newspapers are pouring Russian oil on the troubled waters of European diplomacy. And you know how soothing that is.

When a man has a house full of grown daughters, he generally has to bid farewell to onions, except when he dines out in company.

How the old world has changed! How Europe is sitting in conference and in the reports one never sees the "king" or "my government."

A character expert lectured on "how to pick a mate," but that is one subject on which every unattached person wishes to be his own expert.

When a minister says there is no hell and his parish immediately cuts him off from the salary list, then he knows he has been mistaken.

This is the season when it is possible to size up your neighbor's general view of life by noticing whether he goes out to hunt wild flowers or greens.

That doctor who says that spring fever is a real disease may be right but the trouble is to make the man who pays your wages believe it.

Lloyd George wants an answer to his questions from the Russians "in plain language," but will be he any wiser if they reply in plain Russian?

Mars must be feeling a bit like the old-time western coroner who lamented that "men who used to shoot on sight now just sit around and talk."

Motion pictures by radio are now predicted. And who, in these days, has the nerve to say, "Nonsense! Impossible!" or even to doubt it mildly?

A fashion note says that earrings nine inches long have made their appearance in London. They might be handy as portable aerials for a radio set.

A Washington paper tells us that each cubic yard of air contains 300,000,000 particles of dust. Count your air, and if it goes beyond that figure, clean up.

Jack Dempsey tells a listening world that King George and the rest of the royal family of Great Britain are "new looking people." Always the diplomat!

When one reads of the crowds which gathered around the champion marbles shooters in that New York contest one realizes that this is not a very serious-minded world.

Dr. Hays says it may be the carbon monoxide and not the nicotine that causes most of the harm to smokers. Why take all the joy and poetry out of humanity's little vices?

The girl who won a five hundred dollar gown by writing a prize essay telling "How I dress on fifty dollars a year" ought to take up romance making as a regular business.

The story that the soviet authorities have removed vast treasures in gold, silver and precious stones from the churches causes us to wonder how

MONTHLY NEWS LETTER

Potatoes First Certification.

Out of 23 fields of potatoes examined for certification by crop specialist, E. R. Hackman, during July, 14 passed the first inspection. This is a better record than ever before made in Malheur county, for in 1924 not a single field passed the first inspection while in 1921 only three did so. Of the 14 fields passing this year, 10 were grown from certified seed procured through farm bureau efforts and one from other certified seed; three were from seed which had passed two field inspections for certification but failed to pass the bin inspection; and only one field of miscellaneous origin got across. Some fields grown from certified seed failed because the owners had not rogued out any of the diseased plants. While in the county, Mr. Jackson spoke at 7 field meetings where he explained the various diseases of potatoes from certified seed and the importance of roguing out diseased plants. These meetings were attended by a total of 116 farmers. During the week many commercial fields were examined. Some showed a high percentage of diseased plants, the yield and quality suffering seriously in consequence. Some of these fields were produced from local seed, grown for commercial purposes but sold here for seed. There were also many examples of the use of good seed of both local and imported origin.

Grasshoppers and Sparrows Bother Lettuce Growers.

A number of lettuce fields have been attacked by grasshoppers. These have been checked in most instances through the use of poison bran after the formula given in last month's newsletter. English sparrows have also done damage to some patches. Some of the growers have used poison made from 10 lbs. of cracked wheat soaked 14 hours in a strychnine sulphate solution of one ounce of strychnine to one gallon of boiling water, after the formula given in a special lettuce growers' newsletter. The sparrows should be pre-baited for two or three days and cracked wheat given in some place where poultry does not have access. As soon as they are all coming regularly for the feed, poison may be substituted for one day. Pick up the dead birds and repeat the "baiting" and poisoning as often as necessary.

Leaf Mites Attack Prunes.

Mites have attacked many of the prune orchards. This pest is almost microscopic in size, not being detected by the average observer. It is to be found on the under side of the leaves by use of a strong glass, its presence being indicated by the upward curling of the leaf as though the tree is needing water or suffering from the heat. The remedy is use of the dormant lime-sulphur spray, 12 to 100 and two summer sprays properly timed, 18 days apart using lime-sulphur two to 100. The first summer spray will ordinarily come in June. Orchards infested with the pest at this time of year should be given at least one application 2 to 100 to check the pest to prevent as much damage as possible both to fruit and foliage.

Home Farm Information Available.

A list of available memoranda from the O. A. C. Extension Service is enclosed. If you want any of these, place a check opposite the ones you wish, sign your name and give your address and mail the list to the O. A. C., Corvallis, Or. You will then receive the information requested free of charge. A list of available farmers' bulletins and a list of bulletins available at the agricultural college were enclosed with a former newsletter.

Millinery Schools Scheduled.

Tentative arrangements have been made for three millinery schools to be held the last of September in Vale, Adrian and Dead Ox Flat communities. Women who are interested in getting instruction in millinery should consult with Mrs. Emma Humphreys of Vale, Mrs. N. S. Phelan of Adrian (Parma P. O.) or Mrs. P. M. Boals of Oregon Slope (Payette P. O.). Mrs. Esther Slope, clothing specialist for the Oregon Extension Service will have charge.

U. S. Loading Point Law.

Growers and shippers of potatoes have federal inspection at loading points now by asking for it. Arrangements have been made by Agri. Commissioner Miles Cannon of Boise and L. G. Schultz, supervising inspector, Boise, whereby the Malheur county shipments may receive this service upon application. If the demand is sufficient it is probable that one or more inspectors will be assigned to this territory. Apply to E. G. Scott, Ontario.

Winter Seed Wheat Available.

Persons interested in getting winter wheat seed can get in touch with one of the following sources or supply if they know of none other more convenient. Anyone else reporting such seed will be listed next month.

Hybrid No. 128, commercial grade, Jake Russell, Vale, Or.

Certified, J. A. Gaskill, Imbler, Or.

Jenkins Club, commercial grade, Gerritt Groot, Nyssa (Ontario P. O.).

Little Club, H. R. Joseph, Dead Ox Flat (Weiser P. O.).

Turkey Red, Turner Bros., Dead

Ox Flat (Weiser P. O.).

U. S. August Potato Forecast Shows Increase Over July.

The August forecast of the Department of Agriculture for total yield of white potatoes in the U. S. shows increase of nearly 20 million bushels over the July forecast and the crop is estimated as exceeding the five year average by nearly 75 million bushels.

FAIR COMMITTEE MEETS

The sports and entertainment committee of the Malheur County Fair met in the City Hall last Friday. Each meeting seems to add additional features to the program. If this is continued until the Fair, the program this year will be more extensive than any previous Fair.

Balloon Ascension.

Among other things the committee entered into a contract with Prof. A. B. Thurman for balloon ascensions and parachute drops each day of the Fair. These exhibits will be staged at the Fair grounds and will take place immediately before the opening of the race program. Prof. Thurman comes highly recommended in his line. His act is in many ways better than the old time balloon ascensions. For one thing he goes up and comes down on time.

Two Bands Engaged.

Arrangements are now being made for two bands to play during the Fair. Music will be provided up town and at the Fair grounds so there will be no dull moments for the lack of proper musical inspiration.

Baby Show Added to Program.

A baby show will be held at 9:30 a. m. of the first day of the Fair. This will take place up town. The room in which this show will be held has not yet been designated, but the committee in charge will make proper arrangements. Competent physicians and nurses will be in charge of the baby show and scoring will be done in accordance with established rules. Awards will be made for the best developed baby, the best looking girl, the best looking boy, etc. Full announcement covering the baby show will be made later and as soon as the committee has completed all arrangements.

CLUB NEWS NOTES

Bonita Sewing Club Holds Achievement Day.

The Bonita Sewing Club held their achievement day on Wednesday at the home of Mr. Phelan. Twenty-five people were present for the picnic dinner and entertainment in the afternoon.

Immediately after lunch the sewing was judged by Mrs. Jones, Mrs. Phelan and Mrs. Wellman. Mabel Lees was awarded first prize, Mary Lovell, second prize and Cora Lewellen third prize. The farm bureau put up \$35.00 for prizes. The other two members of the club, Doris and Violet Lees, did not compete.

The demonstration team, composed of Doris and Mabel Lees, Mary and Cora Lovell, demonstrated how to make several kinds of stitches and explained their use.

This club will have a 100 per cent exhibit at the county fair in September. Every member is doing exceptionally fine work and they are determined to carry off some of the prizes at both the county and state fair.

Violet Lees is not only taking up Division II Sewing but is acting as local leader for the club. The splendid success which this club has achieved is largely due to her efforts. The quality of sewing which the girls are doing show painstaking work on the part of the local leader in directing the project and in assisting in getting everything just right.

Club Picnic at Riverdale.

Over fifty people attended the boys' and girls' club picnic at Riverdale, on Friday, which was held in the grove at Robert Watson's. The club represented at the picnic were Moore's Hollow Poultry Club, Jefferson Pies and Sewing Club, Lincoln Homemaking Club, Annex Cooking and Pig Clubs.

After the picnic dinner at noon the boys went in swimming. About the middle of the afternoon several games and contests were staged, ranging from boxing, paper fighting to water baseball.

Jefferson Sewing Club Has Nearly Completed Work.

The members of the Jefferson Sewing club have nearly completed their work. Some of the girls are through with the exception of finishing their final report while others still have one or two garments to make.

Club Members to Compete Against Parents.

Besides being eligible to compete for prizes offered in the club department the club members may enter their exhibits in the open classes. That the club members can put up a quality of work equal to his father's is not to be doubted. At the state fair last year the club members successfully competed against the larger breeders in the Northwest.

The boys and girls who wish to enter their club work in the open classes as well as in the club department should get in touch with the county club agent.

INCOME TAX AMENDMENT

Affirmative Argument Submitted by the Oregon State Grange, in Behalf of the Income Tax Bill.

The graduated income tax bill proposed:

1. To tax net incomes so that sources of wealth which now escape taxation will contribute a just share towards the support of the state government.
2. To reduce the burden of general property tax in proportion to the amount raised by the income tax.
3. The EQUALIZATION of taxation and not INCREASED taxation.

The graduated income tax bill provides that all moneys received from income taxes shall become part of the general funds of the state and shall be applied in the reduction of state taxes as levied under the present system.

"The exemptions are sufficient in amount to enable the citizen to maintain a decent standard of living before contributing to the expense of the government."

Deductions are allowed for ordinary and necessary expenses in carrying on the profession, occupation or business.

An individual's income is exempt up to and including fifteen hundred dollars.

Husband and wife are exempt twenty-five hundred dollars.

For each child under eighteen years of age, four hundred dollars.

Under the rates of taxation provided in this bill a person having an income of one thousand dollars above exemption would pay \$10.

Five thousand above the exemption would pay \$150.

Ten thousand would pay \$550.

Fifty thousand would pay \$5,500.

The face that those who have a large income pay a larger tax is readily justified by their greater ability to pay and the greater sacrifice involved in the payment of the tax by those who have small incomes. It is the fairest kind of a tax because it taxes every man according to his ability to pay.

"The income tax is the only one that reaches all classes of excess profits. In years when the business or individual is prosperous the payment will be large; in years of depression the payment will be small."

Thomas E. Lyons, member of the Wisconsin tax commission, has said:

"As no tax is imposed until a net income is realized and the burden is then gradually in proportion to the amount of such income, the tax automatically adapts itself to the changing condition of business."

In addition to these considerations the income tax taps sources of revenue which can not be reached by the property tax, such as salaries, commissions, professional fees, profits derived from the sale of capital assets, and many other forms of income. * * * As the tax is neither levied nor collected until after the profit has been made, it can not be added to the price of the property sold, nor readily shifted to the consumer."

Hon. A. J. Maxwell, member of North Carolina tax commission, has well said:

"Doesn't speculate on the future. It doesn't look to the future. It attaches itself to the achieved result."

"It plays no favorites. It commits no wrong. It leaves untouched the unfortunate."

"It is generous with wealth that for the time is unproductive, but it exacts its full toll where and when fortune favors, and permits the state to share, in equitable proportion, the prosperity of the people."

OREGON STATE GRANGE, C. E. SPENCE, Master.

BERTHA J. BECK, Secretary.

Negative Argument Submitted by W. Lair Thompson, Portland, Oregon, Opposing the Income Tax.

The income tax bill proposed by the State Grange should not be passed upon the theory that it can later be amended—approval of the bill will immediately cause the injury which will inevitably result, because it is applicable to the year 1922. The danger is imminent and immediate; those favoring the principle of an income tax should nevertheless oppose this measure.

There are a few of the many reasons why the voters should vote NO on this bill:

1. It will immediately stop the business development of the State of Oregon.

The wealth of Oregon is notoriously insufficient to develop her great natural resources. We of Oregon are borrowers—not lenders. We look out side the state to induce capital to finance our development. Our great lumber mills and logging camps are operated with money borrowed in the east, often by floating bond issues. Right now they are asking railroads to open up eastern Oregon and the coast counties. Railroads are constructed only with money raised through bond issues. The proposed law levies a tax upon the interest of these bonds owned outside the state of Oregon at the rate paid by the issuing concern in the state, regardless of the amount thereof held by the nonresident investor. The law specifically prohibits assumption of payment of the tax by the issuer of the bonds. Such bonds cannot be sold.

The tax rate provided will so burden business in Oregon that it cannot compete with like business in neighboring states where like burdens are not imposed. Will a lumber mill locate in Oregon at a 15 per cent increased overhead cost, when just as good timber is in Washington?

If this law is approved unemployment will be the rule in Oregon.

2. The burden of Taxation will be increased by the bill, without relief to Property Now Taxed.

No workable plan to relieve property now bearing the burden of taxation is proposed in the bill. It does not propose retrenchment in expenditures, will provide more money to spend, and will result in extra state expenditures at the expense of those now bearing the burden.

The bill authorizes the appointment of as many as 36 income tax assessors, who may appoint an unlimited number of deputies; the state tax commission may appoint an unlimited number of clerks and assistants, and there is no limit to the salaries that may be paid to assessors, deputies, clerks or assistants. The assessors may be high-salaried lawyers, experts or detectives.

Annual meetings of the horde of tax assessors are to be held at Salem at state expense, where a school of instruction is to be held. There is no limit upon the time these tax eaters may live at public expense.

A duplication of employees is provided for in that corporations, partnerships and associations, wherever situated, shall be assessed by the tax commission, while natural persons shall be assessed by the district assessor and his deputies. This means a double army of employees.

3. The proposed law places the heaviest burden on Taxpayers Residing in the outlying counties, and practically denies court redress to some.

All appeals from the decision of the tax commission must be to the circuit court for Marion county or must be initiated within 10 days. Taxpayers and attorneys must go to Salem to protest against an unjust tax and many living in the outlying counties will have no redress because of insufficient time.

4. Publicity of private incomes, whether business or personal, and the intimate details of one's business is un-American, and undesirable to a free people.

The proposed bill expressly makes the income tax assessment roll a public document, and has entirely insufficient safeguards around the intimate details of private business, which may be demanded without limit by the taxing army. Do you want your competitors, resident or non-resident, to have access to your private accounts? The "assistants" employed by tax commission or assessor may be detectives. Are the people of Oregon ready to authorize the employment of professional snoopers to pry into their private business?

5. The proposed bill taxes the provision you have made for your widow and orphans and discourages thrift.

If one could point out one part as most vicious in an altogether vicious measure it is to be found under this head.

The law, if approved, will tax the inheritance left to widows and orphans by all except the rich. The property left by a decedent in too small amount to be subject to state inheritance tax will be taxed as an income to the widow and orphan, even though it may have been earned, and a tax accrued thereon against the family head in the same year.

It taxes life insurance, in excess of \$10,000, even though payable to more than one beneficiary, although this provision for our loved ones has been the especial object of legal protection in all countries.

It taxes the endowment policy of life insurance, designed to encourage thrift by providing protection against impoverished old age.

Finally, it undertakes to add the earnings and income of your child, and your wife to the income of the family head, in order to create an aggregate sum that will take the higher rate and makes each liable for the tax of the other.

6. Payments under the soldier's bonus law will be taxed.

Forgetful of the patriotic service of our soldiers and sailors, who, as taxpayers of Oregon are rewarding at stupendous burden, the proposed bill does not exempt the soldier's bonus payments from the income tax.

7. The proposed law penalizes aid from parent to child.

One of the most appalling defects of the proposed bill is its taxation of gifts. If a father is taxable upon his income for the year and makes a financial gift to a son to aid him in securing an education or starting in business, or to a daughter for an education or a wedding present, the son or daughter is again taxed on this gift; also, as the income of son or daughter it may become a paper increment to the family income to take the higher rate. Even the federal income tax law passed under stress of war necessity permits deduction of gifts.

8. The proposed law discourages homebuilding and Discriminates against individuals and partnerships.

While corporations may deduct all taxes imposed by any state or the United States, individuals and co-

partnerships may deduct only such taxes as are paid during the year "upon the property or business from which the income hereby taxed is derived." That is, the laboring or salaried man, who has no business of his own, but supports his family by working for another, cannot deduct the taxes on his home in computing his income tax. Neither can he deduct other taxes paid by him. The federal war income tax permits such deduction.

A corporation may pay salaries to its president, secretary, etc., and deduct such amounts as an expense of the business. An individual or member of a partnership may not do this. The entire net income of the partners is lumped to take the higher rate as one income.

The individual may not deduct interest paid on personal indebtedness. The bill allows interest deductions by individuals only on "indebtedness incurred in connection with the trade or business." What about the home owner who is paying for a home on the installment plan, or paying off a home mortgage? It is doubtful whether a farmer could deduct interest paid on a farm mortgage—certainly not if the mortgage were incurred to educate his children, to pay for care and attention for a sick wife, or to defend against an unjust accusation of crime.

Finally—

The proposed law is framed to give additional incentive to men of wealth, so necessary to our state development, to take themselves and their needed wealth from Oregon immediately. It says: "Liability to taxation for income which follows the residence of the recipient, in case of persons moving out of or into the state, shall be determined by the residence of such persons on the thirty-first day of December of the income year." Our men of wealth have a proportion of their money invested in business, but usually the greater proportion is invested in securities that follow the person. Not only will this law drive them and their wealth out of the state, but by removing between the November election and the end of the year they will a large measure escape taxation for 1922.

The misguided sponsors of this ill-advised measure should be manly enough to acknowledge their mistake and withdraw the bill. If not, surely the people will save the state by voting NO. If the people desire an income tax law (and it is very doubtful whether any income tax law is suited to an undeveloped state that must develop through foreign capital) let them adopt a constitutional amendment requiring the passage of an income tax bill by the legislature, where every citizen can present his views, and a law can be framed through united counsel, that will not cripple state development.

W. LAIR THOMPSON, 926 Northwestern Nat. Bank, Building, Portland, Oregon.

They Didn't So Slow Then.

From the death notices of a New York paper, January 24, 1904: "In the last hour of his life, a soldier in the army, died at 1 o'clock in the morning; before 12 in the same day his widow was married to another man, and in the evening the happy couple entered the grave as chief mourners."

It is not the greatest need.

It is not the greatest need, but it is a stiffening of the vertebrae, in that it causes them to be loyal to a trust, to act promptly, concentrate their energies—"Carry a message to Garcia."—Elbert Hubbard.

Extending O's Adage.

A stitch in time saves nine. This is as true of characters as it is of cloth. Besides the increased labor when nine stitches are needed there is the liability of a poor job of mending. The less mending in this world the better for all concerned.

NOTICE OF SHERIFF'S SALE.

Notice is hereby given that under and by virtue of an execution in foreclosure issued by the Clerk of the Circuit Court of the State of Oregon, for Malheur County, dated the 21st day of August, 1922, and directed to me, upon a decree and order of sale rendered in said Court on the 21st day of August, 1922, wherein A. L. Longstreth, as plaintiff, and Willard Hanson and Ruby Hanson, husband and wife, C. J. Brown and Jane Doe Brown, husband and wife, J. W. Weimer and Jane Doe Weimer, and First National Bank, of Weiser, Idaho, a corporation as defendants, a judgment was rendered in favor of the above named plaintiff and against the above named defendants Willard Hanson and Ruby Hanson, for the sum of Three Thousand Three Hundred Thirty-six and 70/100 Dollars (\$3,336.70) with interest thereon from the 29th day of June, 1922, at the rate of seven per cent per annum, and Three Hundred Fifty and No/100 Dollars (\$350.00) attorney's fees, and the further sum of Twenty-six and 20/100 Dollars (\$26.20) as costs and disbursements, which judgment and decree further directed the sale of the following described real property, situated in Malheur County, Oregon, to-wit: North Half of the Southeast Quarter (N¹/₂ SE¹/₄), of Section six (6), Township Sixteen (16), South, Range Forty-seven (47), E. W. M., together with all water, water rights, ditches, flumes, laterals and canals now on or used in connection with the irrigation of said land, together with the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining. I will on the 25th day of September, 1922, at the hour of 11 o'clock in the forenoon of said day, at the north main entrance door of the Court House at Vale, Malheur County, Oregon, sell at public auction to the

highest bidder for cash, all right, title and interest which said defendants had on the 15th day of April, 1920, and now have in said real property, with the appurtenances, to satisfy said judgment and decree in favor of said plaintiff and against said defendants Willard Hanson and Ruby Hanson, together with said attorney's fees, and costs and disbursements, and interest, and accruing costs upon said sale.

Dated at Vale, Oregon, this 22nd day of August, 1922.

H. LEE NOE SHERIFF.

By C. W. GLENN, Deputy.

Date of first publication August 25th, 1922.

Date of last publication September 22nd, 1922.

Date of sale September 25th, 1922, at 11 A. M.

SUMMONS.

Equity No. 1697.

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

A. W. Ward, Plaintiff,

vs.

Lyman A. Green and Mary A. Green, his wife; George P. Green and Nora L. Green, his wife; Anastacio Abarrategui; Benecio Uriarte; Jacob A. Peterson and ——— Peterson, his wife; Ernest Wilson and Barney Wilson, partners as Wilson Bros.; S. P. Foster and ——— Foster, his wife; R. G. Newcomer, and ——— Newcomer, his wife; H. M. Housh and S. Anne Housh, his wife; Davidson Grocery Company, a corporation; Joseph F. Smith, as Trustee in Trust of the Church of Jesus Christ of Latter-Day Saints; Albert A. Glenn; D. Magill and Dick Tensen, Defendants.