

Kiwanians Hear Tax Court Judge

A brief outline of the purpose and procedures of the Oregon Tax Court was presented at the Roseburg Kiwanis Club Tuesday noon. Speaker was Peter Gunnar, Salem, judge of the Tax Court.

The speaker noted that the court was the first of its kind in the nation and that its functions are divided into two divisions. One of the divisions is the small claims division — devoted to income tax questions involving a tax of \$250 or less or to property tax questions involving assessed true values of \$25,000 or less.

The other division is called the regular division and handles cases involving larger amounts.

The small claims division, the judge said, is intended to be a court where the taxpayer represents himself and cases of that division are non-reviewable. The regular division handles cases which may be appealed, if desired, by the taxpayer or taxing agency.

In outlining the procedure in bringing matters into the small claims division the speaker said the taxpayer should contact the county clerk's office for information and necessary forms.

The taxpayer is then familiarized with procedures of the court by a small claims administrator and the case is heard, in the taxpayer's county, within four months. Decisions are usually rendered within a week.

Judge Gunnar said that at present, twice as many regular division cases are heard as small claims but he expects, that as taxpayers familiarize themselves with the functions of the court, the ratio will reverse itself.

In summary the speaker noted that the unique court, established in 1962, serves as a model for state and federal units and its success will largely determine adoption of similar courts in other states.

Kiwanian Bill Gerretson presented a report on the recent successful Kiwanis Pee Wee Baseball Jamboree.

Guests at the meeting included Wave Young of Coos Bay, lieutenant governor of this Kiwanis district, and Leo Qualls, president of the Emerald Empire of Kiwanis Club of Eugene.

Wards To Observe Second Anniversary In New Building

Roseburg's Montgomery Ward store this week observes the second anniversary of its facilities at North Stephens and Garden Valley Rd. with a major sales event.

The sale begins tomorrow morning at 9:30 and continues through the balance of this week. Opening at 9:30 each morning, the store will remain open until 9 p.m. on Thursday and Friday and until 5:30 on Saturday.

Featuring items on sale in every department, the event also includes hundreds of dollars in prizes, free rides for youngsters, a giant birthday cake, Ward's popular Dimes in the Sand event and helicopter rides.

Officials of the Roseburg store point out on its second anniversary that theirs was the first new store built by the company in connection with a retail expansion program in the Northwest. The success of the Roseburg venture, they explain, has occasioned using it as a prototype for other, newer stores as regards type of operation and merchandising.

Within the past year the Roseburg store underwent extensive remodeling which provided a large addition in display and merchandising area. This expansion was the result of a continuing pattern of growth from the time of the opening of the store.

One official pointed out that the larger quarters, occupied two years ago, allows them to carry merchandise similar in price and quality to that formerly carried in their downtown store while also featuring a greater selection containing many items of even better quality.

Wards also announced this week that it will be open both Thursday and Friday evenings until 9 from now until Christmas.

Roseburg Logger Wins Timber Tract

Dwight L. Tinker of Roseburg was winning bidder for the Trailer Court Sale 58 miles east of Roseburg Tuesday.

He entered his winning bid 450,000 board feet of timber at a sale in the Umpqua National Forest supervisor's office. His bid was \$13,046 for the tract appraised at \$12,550. Tinker paid \$30 per thousand for 320,000 board feet of Douglas fir appraised at \$28.45. The appraisal prices of \$30.95 per thousand for sugar pine, western white pine and ponderosa pine and \$11.70 per thousand for 3,000 feet of incense cedar were also paid.

The only other bidder was Round Prairie Lumber Co. of Dillard.

The next sale is scheduled Friday, Aug. 9.

MORE ALLIED SHIPS

WASHINGTON (UPI) — Allied ships sailing to Cuba outnumber Russian freighters in Cuban trade according to Rep. Paul Rogers, D-Fla.

Rogers told the House Tuesday that 44 Allied ships went to Cuba in May compared to 38 Russian vessels. Tentative June figures show 39 Allied ships and 31 Russian, and incomplete July reports show 16 free world vessels and 14 Soviet freighters, he said.

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