

VOLUME XL

## CUTS IN SALARY SHOULD BE FAIR

### County Judges Propose That Income Tax Schedule Idea Be Used

Reiterating his stand that slight reductions in the salaries of a few county employes will not bring about an appreciable reduction of taxes, Judge C. P. Barnard of the Lane county court Thursday issued a statement amplifying his position for a graduated scale of salary cutting affecting all public employes. The statement follows: "While the budget committee and county court did not make much reduction in the budget for 1932 general fund as compared with 1931, there would have been quite an appreciable amount less had it not been for the increase in items we do not control. "It is evident, however, that unless prices should return to the high peak of a few years ago, which is not at all probable, the salaries of public officials and employes that were increased to correspond to the cost of living at that time are relatively speaking, 20 per cent higher than they were at the peak, due to the difference in the cost of living, and the lowering of a few salaries of county employes who never did get an extravagant salary would make very little impression in the tax levy. "If the salaries of public officials and employes are out of proportion, what is needed is a major operation, taking into consideration state, county, school, city and all municipal plants operated by boards elected by the people, in fact every person who receives his pay directly or indirectly by taxation of any kind. "The income tax rate is based on the size of the income. As a suggestion, the salary of a county clerk over \$300 per month were reduced 20 per cent, all salaries over \$200 per month 15 per cent, and all salaries above \$100 and not over \$300, 10 per cent, and salaries of \$100 but not over \$200, 5 per cent. It would make a very material reduction in our taxes. "This could not of course be brought about at once, but the next legislature could pass legislation covering all salaries which they control, and in the meantime officials and boards could adjust their future salaries of employes to correspond with a recommendation, which if made by our government, would undoubtedly be given careful consideration by all concerned. "This would not be fair to some who received no increase during high prices but no law will cover all conditions."

**Latham Has Christmas Program.** Latham, Dec. 29.—(Special).—A large and appreciative audience attended at the Christmas program presented Wednesday night, December 23, at the school house by Latham school children under the direction of Mr. and Mrs. S. T. Rose, teachers. The following program was given: Recitation, "The Long and the Short of It," Darrell McKibben; dialog, "The Two Santas," recitation, "Bearers of Gifts," Helen Powell; recitation, "Which Is Santa," Milo McCall; dialog, "The Stick Baby," piano solo, Edna Grubb; dialog, "Photographer's Troubles," recitation, "Christmas Spelling," Eldon Walker; recitation, "Christmas Morn," primary grades; carols, "It Came Upon the Midnight Clear" and "Little Town of Bethlehem," upper grade girls; recitation, "Snowflakes," Park Hartzell; recitation, "Twinkles," Dora Johnson; dialog, "The Naughty Mouse," dramatized song, "Christmas Stockings," 12 boys; recitation, "Christmas Blessed," Mary McKibben; piano solo, Edna Grubb; dialog, "Mr. Dear Good Shopping," carols, "Patrimony," Japremint; Marie Plummer; recitation, "A Lady Santa Claus," Roy Trunnell; dramatized song, "Solomon Levi," dialog, "How Jimmy Saved Pa," song, "Silent Night," entire school. Among those from outside the district who attended the program were Melville Hanna, Ellen Jean, Arthur and Donald Hanna, Fred Guggisberg and Violet, Virginia, John Guggisberg, Mrs. J. W. Moxley, Mrs. F. B. Van Nortwick and Mrs. Orval Powell and daughter of London; Mrs. B. A. Pruett, Miss Jessie Pruett and Mr. and Mrs. A. W. Shofstall, Mrs. P. F. Rose of Dorena.

**House Moving Is Easy With "Cat"** Mosby Creek, Dec. 29.—(Special).—House moving has always been considered difficult, necessitating special equipment, but Mr. and Mrs. Law McCoy of this place have demonstrated that this is not necessarily so. They hitched a "cat" (short for caterpillar tractor) onto their house one day last week and moved it into a grove below the Blue Mountain school house.

**Spring Beauties Are Found Here** Mildness of the winter weather is indicated by the fact that little Bene Trunnell, daughter of Mr. and Mrs. Hugh Trunnell, found spring beauties in the woods a few days ago.

The local golf course has been a popular place every Sunday during the winter and many were out Christmas day.

Cottage Grove council, Royal Arcanum, will install officers at 8 o'clock Monday night in Phillips hall. A team from Portland will be in charge.

## I. H. Veatch Is Old Subscriber Too

I. H. Veatch of Tulare, Cal., having noted that W. B. Bennett of Portland made claim to being one of the oldest subscribers to The Oregonian, desires to enter the lists as one of the very first. Mr. Veatch was present when the first issue of the old Leader (since consolidated with The Sentinel) was printed, and still has a copy that he got hot off the press. All those who advertised in that issue have died or have moved away. Mr. Veatch says that J. I. Jones, now of Eugene, was the first cash subscriber and that Herbert Eskin, banker, was the second. He says that W. W. Shortridge, who died here a number of years ago, was the first out-of-town cash subscriber. The first issue of the Leader was printed June 13, 1889. Mr. Veatch speaks of conditions in California as follows: "Things look better than for several years. We have had double the usual amount of rain this winter and several times as much snow and that helps make folks feel better. Much holiday shopping is being done." Mr. Veatch reports that he has been on the shelf for two weeks but hopes to be back on the job shortly.

## Series of Letters On Bedroom Is Planned

How to obtain restful sleep, privacy, storage space and personality in the bedroom, is the theme of a series of letters announced by Gertrude L. Skow, county home demonstration agent. Miss Skow is offering these helps free to all women who enroll for them before January 2. Six letters are included in the series. Material for them has been compiled by Mrs. Zeita Rodenwood, state extension economist in home management, and a list of requests made at the homemaker day meeting held last spring. The first letter will be mailed on January 15, according to Miss Skow, and the other five will follow at two-week intervals. Letters may be made by writing or telephoning Miss Skow at her office in the Public Market building in Eugene.

## Dr. Cole Is Speaker C. of C. Annual Meet

Dr. H. I. Cole, for many years chief chemist for the United States government at a leper colony in the Philippines, will be the speaker at the Christmas meeting of the C. of C. of Commerce, to be held next Tuesday evening, Dec. 28, at the home of Mrs. Cole's parents, Dr. and Mrs. R. H. Fields.

## DIVIDE

The Christmas tree and party at the school house at the Dan Dugan home. The day was spent in feasting and social entertainment.

The R. W. Kenady family spent Christmas day at the Joe Lancaster home.

The Christmas program held December 23 at the school house was well attended. Mrs. Brown, teacher, and the pupils were congratulated on the success of the program.

The Gus Turner family spent Saturday at the Henry Miller home.

Miss Edith Willis spent Wednesday with Maxine Rohde and attended a Christmas tree and program at the school house with her.

The Harris and Walter Robinson families spent Christmas with the Frank McFarlin family.

The Christmas tree and party at the school house at the district No. 131 was well attended. The small Duncan children were declared the hit of the program. Mrs. Pierce, teacher, is spending the vacation at Mrs. Jane Young's home.

Mr. and Mrs. Dan Dugan spent Christmas eve at the home of their son Artie, where all the Dugans and their families were gathered for their annual Christmas tree.

Miss Maxine Rohde is spending the holidays at her home.

The M. J. Perini family visited Sunday with the Angelo Perini family at Hebron.

Mr. and Mrs. Bob Brown spent Christmas at Mrs. Brown's parents' home in Eugene.

## 343 SAWMILLS REPORT REDUCTION IN CUTTING

### Current New Business Is Said to Have Been 20.8% Above Production.

Dec. 26.—A total of 343 mills reporting to the West Coast Lumbermen's association for the week ending December 19 operated at 50.9 per cent of capacity for the same week last year. For the first 50 weeks of 1931 these mills have operated at 37.7 per cent of capacity as compared with 224 identical mills was 20.8 per cent over production and totaled 6,250,000 feet more than the footage received the previous week. This is the eighth successive week with orders in excess of production, making the longest period of such favorable relationship since August-September of 1930. It is due to the current low production and a fairly regular flow, although small, of new business. Shipments for the week were 7.4 per cent under production. Production at this group of mills dropped approximately 2,300,000 feet below the week before. Unfilled orders increased about 17,300,000 feet over the previous week. New export business received during the week was about 3,500,000 feet more than the volume reported for the previous week. New domestic cargo orders were over the previous week by about 3,600,000 feet, new rail business dropped approximately 400,000 feet while the local trade declined approximately 460,000 feet when compared with the previous week's business.

During the 50 weeks of 1931 orders received for 224 mills have averaged approximately 0.2 per cent over production.

## DORENA

Dec. 28.—The Happy Circle Sewing club realized \$110 from its "Mammy's 'N' Wild Rose" popcorn sold brought in \$165. A realized house was present. Singing between acts was provided by Mrs. Rohlfsen, Mrs. Vaughn, Ada Jennings, Barbara England and Greta Estabrook.

The Dorena high school basketball team met Thursday evening at Thurston in practice games. The Dorena girls' team won with a score of 3 to 20. The boys' game ended in a 10 to 10 tie. The team played in 10 minutes and Thurston scored two points to win 12 to 10.

Aida Lee of Oakridge is visiting at the U. S. Bales home.

Those from here who were visitors in Eugene Saturday were Mrs. Ruth England and daughter and son, Faye and Robert, and Leslie Fletcher.

Mr. and Mrs. C. H. Jennings of Eugene visited Monday in Dorena.

Mrs. Bertha Diodale of Seaside is visiting with a brother, Louis Diodale.

Mr. and Mrs. Jack Kerns of Eugene visited Saturday and Sunday at the J. B. Mosby home.

The Dorena schools closed Wednesday afternoon. J. F. Grant went to his home at Thurston and Maids Ehlers to Portland. Mr. and Mrs. P. F. Rose are visiting in Salem and Roseburg.

Fred Ehlers is visiting with relatives and friends in Redmond during the Christmas vacation.

Mrs. Ellen Land left Monday for Sheridan, where she will visit relatives.

Mr. and Mrs. Roy Beck of Corvallis spent Christmas at the John Laham home.

Wesley Owens of Fullerton, Cal., is visiting at the Arthur Steck home.

Mrs. Ruth England and children Robert and Faye are spending the Christmas vacation with relatives in Wolf Creek.

Mrs. Phil Mosby returned home Wednesday, after visiting several weeks with relatives in Wenatchee, Wash.

Minnie and Fairy Henriksen of Creswell visited Thursday and Friday at the home of an uncle, Clarence Peterson.

## Christmas Is Quiet Happy Day

Christmas was a remarkable day in many ways. One of these was that there was not an arrest for drunkenness another was that the weather was perfect. About 50 were at the local golf course knocking the pellet around. So far as known not a family was without plenty to eat and no kiddies went without presents. There was a great display of festive today. The spirit that for many years and many reported that it was the most enjoyable holiday they could remember.

## S. P. Employes Here Probably Not Affected

It is probable that no Southern Pacific employes here will be affected by the 15 per cent wage cut which becomes effective today. The act applies only to employes not under contract and it is believed that all here are protected.

The act, according to Paul Shoup, president of the Southern Pacific, is not retroactive and it is believed that the decline in earnings and is made in common with nearly all other railroads in the United States.

Notice also was given that the company will regularize its wage contracts to provide for a 15 per cent reduction. Reduction of contract wages requires that 30 days notice be given of such intent. Committees representing the company and the employes are expected to meet soon to determine on a settlement. In case a settlement is not reached, the question will be submitted for arbitration under the national railroad labor act.

**Last 1930 Tax Turnover Made.** The last regular turnover of 1930 taxes, amounting to \$106,659.43, was made Wednesday by Sheriff Harry L. Rowe to the county treasurer, Grace Schiska.

The segregation of the turnover was as follows: State and county, \$51,519.68; cities, \$21,421.95; school districts, \$27,656.67; county school districts, \$2,602.68; road district, \$2,806.62; Port of Siuslaw, \$452.49; forest fire patrol, \$296.20; poisoning jury diggers, \$3.25.

**Licenses Take Large Sum.** Salem, Ore., Dec. 25.—In the last decade, Lane county turned over to the state \$3,049,696.82 in motor vehicle license fees, of which \$860,197.02 was returned to the county.

**MOUNT VIEW.** Dec. 29.—Mr. and Mrs. George Layne entertained at their home Christmas day with a dinner. All of their children and grandchildren, including Mrs. Layne's daughter, Mrs. Duerst and children, the only ones living outside of this vicinity, came up from their home at Gresham to be present. Mrs. Henry Spamer, Mrs. Ada Treadwell of Salem and Mrs. Sherman and daughters Ada and Pauline of Reedport.

Mr. and Mrs. A. W. Shofstall of Cottage Grove were Christmas day guests of Mr. and Mrs. C. B. Deas at the James Lebow home.

Mr. and Mrs. George Brumfield and Mrs. Kate Sears of the Grove and Mrs. Frank Sears and daughter of Wendling spent Christmas with Mrs. Amanda Sears.

Mr. and Mrs. W. M. Hands, Mr. and Mrs. Roy Hands and Mrs. Claude Arne attended Christmas dinner at the London school house.

Mr. and Mrs. Claude Arne and Mrs. Fred Novak of Salem and Mrs. Sherman and daughters Ada and Pauline of Reedport.

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## Nesmith County Fight Brought to Mind

Reminiscent of an important period in the history of Cottage Grove was the envelope which A. E. Wood of San Diego, Cal., used in sending his subscription to The Sentinel.

## Oregon Electric Gets Extension of One Year

Salem, Dec. 23.—The Oregon-Electric railroad has been granted an extension of one year for completion of the Lane county extension of the line, it was announced today by the public utilities commissioner. The extension was granted by the interstate commerce commission.

The company now has until March 31, 1933, in which to construct the extension from Eugene to Hadleyville, to Panther and to Lorane.

That the Oregon Electric is still active in its plans to construct the proposed 30 miles of track to tap the huge timber tracts of the Siuslaw country was evidenced in the county last week when the officials of the company last week in the county for right of way land acquired along the route.

Construction on the extension had been promised for last summer. Surveys of the route to be followed were approved and several dates set for the start of work. Delays in securing rights of way and general economic conditions held up the work.

## ROW RIVER RUMBLES

(By JACK HOWARD.) Dec. 29.—Word comes that the Scott Lumber company mill at Culp Creek will close down within a few days for an indefinite period until the river has been cleared of timber this season of the year.

Roy England has just completed a snug little home facing the market road on a tract set apart from the rest of his father, Lowery England, two miles down the river from Dorena. Arthur Bales did the carpenter work.

W. C. Shearer has recently completed the construction of a new barn. The new building, which took over the Brooks place early in the summer.

This section is again covered up with a fresh coat of snow, about 10 inches of it in the vicinity of Dorena and in the higher altitudes indication points to a still heavier fall, the second since December 10.

Cougar are reported in considerable numbers in the upper reaches of Row river in the vicinity of Dorena and Rujada. Word comes that several have been killed recently. Wilbur Pitcher and Bill Patten being the lucky hunters. It is said by old hunters that in recent years very few have been seen in the Dorena section, although Henry Cooper killed three—a mother and two cubs—last winter at the head of Harms creek.

Mrs. L. Thomson, who suffered an attack of tonsillitis ten days ago, is now recovered and able to attend to her household duties.

Elmer Hicks, a steady attaché of the J. H. Chambers & Son logging camp, is home on his holiday vacation.

Henry Cooper and Charles Teeter have been operating a drag saw on some well preserved down timber on the north tract of the C. D. Van Valin tract. They have an ample supply of fine wood in the rack that will bulge their respective woodsheds next winter.

Mr. and Mrs. John Lawson and children, formerly of this section but now residing in the vicinity of Eugene, were the guests of Mr. and Mrs. Henry Cooper at their Dorena home over the week end.

Word reached Dorena within the week that Earl Johnson, who died in a motorcycle accident in Los Angeles, where Mrs. Fickle and the young man had made their home since the husband's death, died 12 years ago. Mr. Fickle was the bookkeeper for the Chambers Lumber company at Dorena about 20 years ago. The mother and son were guests of Mr. and Mrs. C. D. Van Valin two years ago.

**MOSEY CREEK.** Dec. 29.—Walter Pitcher was taken to a Eugene hospital one day last week and underwent an appendicitis operation.

Mr. and Mrs. Guy Smith of Empire are spending the holidays at the Arthur Smith home.

Mr. and Mrs. Charles Bales and daughter were visitors Christmas day at the Lee Tennison home in Cottage Grove.

Mr. and Mrs. D. L. Miller held at their home. Those attending were Mr. and Mrs. Bert Myers and family, Blue Mountain; Mr. and Mrs. Ray Myers, Delight Valley; Mr. and Mrs. Henry Lake and son and Mrs. J. S. Lake, Thornton Corners; Andrew Lake and Mr. and Mrs. Lester Lake, North Bend; Mr. and Mrs. Layne and family of this neighborhood.

## CHURCHES OF CITY TO OBSERVE PRAYER WEEK

### Preachers to Exchange Pulpits in Seven-day Series of Union Meetings.

Churches of Cottage Grove will observe Universal Prayer week, January 3 to 10, with union services at the various churches, starting at 7:30 Monday night at the Nazarene church. Rev. M. A. Groves of the Methodist church will be the speaker for this service and his subject will be "Prayer for Faith in and Loyalty to a Suffering Christ."

The schedule of other services follows: Tuesday, 7:30, Baptist church, Rev. T. J. Orr of Nazarene church, speaker, subject, "Prayer for Leadership of the Holy Spirit;" Wednesday, 7:30, Presbyterian church, Rev. I. G. Shaw of the Christian church, speaker, subject, "Prayer for International Goodwill and Cooperation;" Thursday, 7:30, Methodist Episcopal church, Rev. Henry Wilson Davis of the Baptist church, speaker, subject, "Prayer for Protection of the Home and Youth;" Friday, 7:30, Christian church, Rev. D. F. Cameron of the Presbyterian church, speaker, subject, "Prayer for the World in a Day of Depression."

The Federal Council of Churches is sponsoring this week of prayer and excerpts from the call follow: "More than ever this year, in a period of depression when countless men are disheartened and fearful, are our churches summoned to united prayer and intercession, in order that the awakened sense of the inextinguishable resources in God may inspire the faith and hope and love that the world so sorely needs."

"Thomas Carlyle said: 'Prayer is and remains the native and deepest impulse in the soul of man. These times of distress and strain should drive Christians everywhere to the place of prayer and make them more dependent upon God. The revival of prayer in the churches of America will go a long way toward helping us to meet the deepest ills of the present day.'

"The New Year is to begin in prayer; then, with ever-increasing faith as the weeks go by we may end it with a great shout of Christian triumph."

**Eagles Give Show.** The Eagles lodge of this city presented their minstrel show at Drain Monday night to a fair-sized audience. The show was given here several weeks ago and will be given Monday night in Eugene.

**SAGINAW.** Dec. 28.—Mrs. Lura Wells of Santa Ana, Cal., is visiting her daughters, Mrs. Hazel Spangham of this place and Mrs. Frances Tucker of Hebron.

Mrs. Gertrude Buchanan came home Monday from Eugene, where she spent Christmas and the week end at the J. R. Snyder home.

Mr. and Mrs. Lester Sperry of Long Beach, Cal., are the parents of a 7½-pound son, born last week. Mrs. Sperry was formerly Beulah Hanna of this place and is a niece of Mrs. Lawrence Montie.

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Mr. and Mrs. Logan Bear and children of Creswell visited Sunday at the Murray Spangham home.

Sam Eastburn of Junction City and Nellie and Lewis Conley were dinner guests Thursday at the Francis Eastburn home.

Roberta Holmes is spending the holidays with a sister Lois in Eugene.

Saginaw school children gave a Christmas program and held their Christmas tree at the school house Wednesday afternoon.

George Conley, who had been working in Vancouver, Wash., returned home Thursday.

Mrs. Jessie Dickens returned home Sunday evening from Portland, where she spent Christmas with a daughter.

Jackie Montie is spending a few days with an uncle and aunt, Mr. and Mrs. Ben Jackson of Walker.

Mr. and Mrs. Lowell Benston and children Mary Alma and Delmer spent Christmas with Mr. Benston's mother, Mrs. F. T. Benston of Eugene.

Miss Eva Jones of Salem, who is taking nurses' training there, and Beward Jones, who is attending a medical school in San Francisco, Cal., spent Christmas with their parents, Mr. and Mrs. A. Jones. Beward has a three weeks' vacation but Eva returned to Salem Sunday.

Several from here attended a dance and program put on by the "Oregon Loggers" Wednesday night at Creswell.

## Christmas Windows Are Pretty

Two of the prettiest Christmas windows were those of the Fair store and of the Nelson Motor Co. The Fair store window was a winter scene and the imitation snow on an old fashioned window was realistic.

The Nelson Motor company had a parlor scene in which a radio was the centerpiece. Furnishings were by Bressler & Son. Around the edge of the window greenery represented shrubbery.

## Golf Player's Wife Is Leaving Him

A prominent Cottage Grove golfer was complaining to his partner at the golf course the other day that if he didn't give up the game his wife was going to leave him. "Hard luck, old man," his companion sympathized. "Yes it is, because she's been a good wife and I'll certainly miss her."

## Eagle Meet to Be Held To Arrange Convention

Cottage Grove aerie, Fraternal Order of Eagles, is rapidly completing plans for a mid-winter convention of state aeries to be held here January 9 and 10 to make plans for the 1932 state convention which will be held in June in this city. It is expected that at least 100 will be present for the two-day meeting.

Meetings will be held Saturday afternoon and evening, with a dance Saturday night. An all-day meeting will be held Sunday. All meetings will be held in Phillips hall.

D. D. Hale of Portland, state president; Reynolds Ohmart of Salem, state vice president, and Arthur Puckett of Roseburg, state chaplain, are among the state officers who are expected. The Portland aerie will send its drill team.

## Trouble on High Power Line Blows Transformer

Hebron, Dec. 30.—(Special).—Trouble on the Mountain States Power company's high power line blew out the transformer on the Black Butte line Monday forenoon. The show was given here several weeks ago and will be given Monday night in Eugene.

A number of housewives were using their electric washing machines at the time and are wondering if the motors of their machines were damaged by the power line trouble.

The F. C. Fuhrer house came near catching on fire when the fuse box blew out during the trouble.

The power company's repair men were out Tuesday morning to repair the transformer.

## LATHAM

Dec. 28.—The Christmas day at Corvallis, where they visited at the home of Mrs. Denham's sister, Mrs. Earl Humphreys.

Mr. and Mrs. Powell family motored to Drain Christmas day. The evening went to Portland. They returned home Saturday.

Lewis Strobeck was a Christmas dinner guest at the B. A. Pruett home in Cottage Grove.

Tom Grubb, brother of J. B. Grubb, Mrs. Stella Mani and Mrs. George Spannaus and daughter Katherine of Klamath Falls visited Saturday evening and Sunday morning at the J. B. Grubb home.

Mr. and Mrs. Mani returned to Klamath Falls Sunday morning while Mrs. Spannaus and daughter remained for a longer visit. Later they will go to Portland. Mrs. Spannaus is a sister of Mr. Grubb.

Mr. and Mrs. W. S. Keyes motored to Eugene Christmas to visit a daughter, Mrs. Stanley Trunnell.

Geo. Thompson, George Williams and Mr. and Mrs. Clifford Hannan of Yoncalla were visitors Sunday at the Jess Trunnell home.

Mr. and Mrs. Niel Hiner of Cottage Grove and Mr. and Mrs. Duest and son Richard of Roseburg visited at the J. W. Maddux home Christmas. Richard remained for a longer visit.

## REAL PROPERTY BEARS TAX LOAD

### City Lots and Improvements Pay 60 Per Cent of All Levies.

That real property, and especially city and town property carry an excessive proportion of taxation, was disclosed Saturday by County Clerk W. B. Dillard after comparing Lane county tax figures over several years.

"An examination of the tax roll of Lane county for 1931 shows that real property, with its improvement is assessed up only \$7,000,000, while all other forms of property are assessed for only \$3,968,597," Dillard said. "In other words, real property makes up 92 per cent of the total taxable property for the county, paying that percentage of taxes for the support of the county, its various municipal corporations, including cities, schools, road and port districts, while personal property pays but 8 per cent."

Indicating the fairness of this proportion, the clerk cited figures from an examination of the estates of decedents filed during 1930. Inventories of these estates show that real property carried only 37 per cent of the total property left by the decedents, personal property making up 63 per cent of the total. It would follow that 37 per cent of the property paid 92 per cent of the taxes.

In determining what made up real property, Dillard used the valuations of 1924, since no complete segregation of real property has recently been carried forward on the tax roll since that time.

The following items made up the real property listed at that time, with the percentage of the tax levied by the county court on each: Tillable land, 18.4; timber land, 21.7; non-tillable land, 13; improvements, 4.6; town and city lots, 19.8; improvements on city lots, 14.2.

Local levies, such as for cities and city schools, raise the percentages for town property almost twice these figures, however," Dillard said, "while only about half the taxable, non-tillable and timber land is assessed in rural communities."

"This leads to the conclusion that of the total taxes paid in the county for local purposes, the percentages given above must be cut in two when applied to rural communities, while the city percentage is doubled."

"It has been in protest against such figures that many states have recently passed income, excise, intangible, corporation and other indirect taxes."

## Christian Church Elects Officers

Officers for 1932 were elected Sunday by the Church of Christ, Clear Lake, N. W. White, G. C. Gowing, Roy S. Hands and I. G. Shaw were named elders, while G. W. McFarland, Fred Bellard, William Kirtley, Bert Burrows and M. M. Tison were elected trustees.

Other officers were: Clerk, Roy S. Hands; assistant clerk, E. E. McLendon; deacons, Bert Burrows, Jim Powell, Albert Hull, Clarence Madden, John Moon, G. W. McFarland, William Kirtley, Fred Bellard, E. E. McLendon, M. M. Tison, Albert White, L. V. Nortwick, M. Raymond, T. M. Boyd, Ed Powell, William Watson and Hugh Smith; deaconesses, Mrs. T. M. Boyd, Mrs. Angle of Fowler.

Mrs. Clarence Madden, Mrs. John Moon, Mrs. E. E. McLendon, Mrs. Ethel Hands, Mrs. William Kirtley, Mrs. Minnie Bellard, Mrs. Albert Hull, Mrs. G. W. McFarland, Mrs. Kate Adams, Mrs. Branham, Mrs. Bert Burrows, Mrs. L. Van Nortwick, Mrs. Clem Sarff, Mrs. Ed Powell, William Watson and Hugh Smith; deaconesses, Mrs. T. M. Boyd, Mrs. Angle of Fowler.

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