Taxpayers Advised to Study Assessments

Many of Oregon's property owners will pay hundreds of dollars in unnecessary property taxes this year because

This recent observation was made by Samuel B. Stewart, Oregon state tax commissioner. Stewart, commissioner in dollars in unnecessary prop-erty taxes this year because they fail to examine properly assessments made against them, and bacause they do not commenting upon the pending sessions of the boards of equal-ization in each Oregon county

All City Choir Music Festival

with some 300 voices representing approximately a dozen churches, participating, the Salem All City Church Choir festival will be presented in the First Baptist church auditorium at 3 o'clock Sunday afternoon.

Viding a regularly established appeal system.

Most taxpayers are unfamiliar with the equalization boards and the work done by the boards. Each board is made up of three members; the county judge, an appointive members of the section of the sect

group will sing two numbers: "Battle Hymn of the Repub-lic" and "God of Our Fathers." Melvin H. Geist of Willamette conservation commission bined choirs and Maurice Brennan will play the organ.

Church choirs and their di-Rev. Thornton Jansma; Cal-

Introductions will be made by Walt Weathers, chairman

Carrick Gets BPA Contract

of control and oil houses at trict for the same year. It must Bonneville Power Administration, was awarded today to John Carrick, Albany, Ore., on a low bid of \$50,691. the Albany substation for the Project Engineer Ollie Tofte

will be in charge of the work with headquarters at Albany.

The BPA has issued a call

for bids for excavation ann grading at the Lockout Point switching station. Bids will be opened in Portland, Friday, May 22. The successful con-tractor will be allowed 45 days to complete the work outlined under the specifica-

The work involved includes clearing and grading a switch-yard, parking area, and the entrance road to this station.

call for bids for the construc-tion of the Lookout Point-the board of equalization. (3) Keizer, 1:30, Becoming a Good

gins at the J. P. Alvey substation and extends to the Lookout Point switching station. Upon completion, this line will make it possible to connect the generating facilities of the Lookout Point project to the Columbia river grid system.

Mayor and Dave Hoss To Be Heard Weekly

Mayor Al Lucks and Dave Hoss will be heard weekly at Starting May 3 over KSLM in a quetsion and answer interview on municipal problems.

ones that have been asked of the mayor orally and by let-The first questions will be ters recently. It is hoped that the interviews will prompt additional questions that will be asked and services the interviews will prompt additional questions that will be asked and services the services of the properties of th sequent programs, the mayor low, secretary; Jim Bowers, said today.

ation, made the remark in commenting upon the pending sessions of the boards of equalization in each Oregon county. These boards meet in each county for three weeks, starting on the second Monday in May, this year the date being May 11. The purpose of the boards is to protect property owners from overassessment or unequal assessments by providing a regularly established appeal system.

annual meeting at the Calvary Baptis church of which Rev. Convention will be called to order Tuesday evening, May 5th, by President Harry Dillin, who is also President of Linfield college.

Earlier in the day simultaneous meetings will be held by the Women's Baptist Mission Society and the Ministers' Council who will cooperate in their sessions with the unequal assessments by pro-viding a regularly established

During the program each in-vidual church choir will sing dividual church choir will sing ing property owner. In the selection. Then the entire the chairman of the county commission replaces the coun the county tax supervision and university will direct the com- places the budget committee

Under the law the board Church choirs and their di-regtors include: First Baptist, a taxpayer wishes to make against the assessments levied vary Baptist, E. D. Lindburg; against his property. The board First Methodist, Howard Mill-er; First Nazarene, Miss Esthel houses located in Oregon's 36 er; First Nazarene, Miss Esther Schroeder; First Presbyterian, Charles Stowell; St. Mark's Lutheran, Herb Brower; Beth-el Baptist, W. C. Heringer; St. Paul's Episcopal, Ronald Crav-en; First Christian, Melvin Geist; Halbert Memorial Bap-tist and Jason Lee Methodist. attorney, Stewart points out, attorney, Stewart points out, but he must make his petition

Introductions will be made by Walt Weathers, chairman of the festival and Mrs. Jack Morrison, chairman of the Salem district, Oregon Music Teachers Assn.

Teachers Assn.

Teachers Assn.

Teachers Assn.

Teachers Assn.

Others taking part in the festival will be Rev. Lloyd T. Anderson, pastor of host church, opening prayer; Rev. John Cauble, St. Mark's Lutheran, president of the Salem Ministerial association, offertory prayer; Victor Palmason, violin solo.

Teachers Assn.

Usualy petitions for relief against the official assessment base their claims upon either "overvaluation"; "inequality": of these reasons is grounds to entitle the taxpayer to relief, Stewart declares, "but "overvaluation" and "inequality" often overlap. Inequality, or lack of uniformity, is the grounds most frequently cited by the taxpayer, and to estabby the taxpayer, and to estab-lish lack of uniformity it is necessary to prove that the assessment under appeal was made of a higher proportionate valuation than the assessment of other property of like char-acter in the same taxing disbe something more than a val-

> Most property owners fail to ask the county assessors about the assessment on their property, usually because the to make a mistake, Stewart points out. This is not so, for assessors are only human and can make errors in assessing the value of a piece of prop-erty, Stewart declares. For this reason property owners should check their tax assessments.
>
> Besides the board of equal-

ization there are four other procedures which a tax payer may take to reduce an assessment on either real or per-sonal property: (1) Protest to cated just below Lookout Monday in May for correction and reduction of the tentative assessment. (2) Appeal to the of Rugs and Upholstered Further The RPA and Lookout Monday in May for correction and reduction of the tentative assessment. (2) Appeal to the State Tax Commission for re-2 miles east of Lowell.

The BPA also has issued a lief in assessment, within 20 with Mrs. Raiph Gilbert, the board of equalization. (3) Appeal to the circuit court for relief in assessment. (4) Final appeal to the State Supreme (21). The successful contractor will be allowed 105 days to complete the work outlined under the specifications.

The project is approximate.

The project is approximate. The project is approximate-ly 16.6 miles in length and be-of these bodies and end the procedure, or may carry it through all the steps to the supreme court.

Paul Beck Elected Senior Class Head

Paul Beck was elected president of the Salem high school senior class for next year Fri-He defeated Ken Raw-

Other officers elected yesterday were Shirley Juran, first vice-president; Lynn Barrell.

SALEM'S HEALING AND SALVATION CENTER



Calvary Chapel 1143 N. Liberty

Invites you to see and hear The Amazing Ministry of

CLAUDE C. HUNT

THREE SERVICES SUNDAY 11:00 a.m., 2:30 p.m., 7:45 p.m. Wed. and Fri. 7:45 p.m. Supernatural Gifts of Healing And Discernment

Baptists Meet Here May 5th

with the American Baptist con vention will hold their 66th annual meeting at the Calvary

ate in their sessions with the Oregon Council of Baptist Men.

Among the speakers to ad-dress the assemblies are: Dr. Ralph E. Johnson, director of the council of mission ary cooperation of the American Baptist convention; Rev. Tracy Gipson, missionary of preme court, Olympia.

Oregon Motors Says It's Broke

tor Stages is financially unable to continue operation of its long lines routes, Robert T. Jacob, Portland attorney and secretary of OMS, testified Friday at opening of an Inter-state Commerce Commission hearing here.

The hearing is on request of Pacific Greyhound Lines for permission to take over OMS lines between Portland, Cor-

operate them itself.

If the transfer is approved by the ICC, Oregon Motors ing.

Would be reduced to an interThe tour will end in the Kirurban system operating be-tween Portland, Oregon City, Forest Grove and other near-

Meetings Listed

Marion county extension Anyone who is interested is invited to attend. The date Grand Island — M of meetings, units, time and place are:

May 5—Sidney-Talbot, 10:30, Talbot Community church, Herbs for Variety and

Mrs. Roy Esson, Becoming a Good Buyer. May 7—Woodburn, 10, with Mrs. V. L. Reinicke, Care of Rugs and Upholstered Furniture; Union, 10:30, with Mrs. Sponsor Dance John Cornwell, Herbs for Va-

riety and Accent. May 8—Swegle, 1:30, with Mrs. Glen Larkin, Becoming a Good Buyer.

Capital Baptist

church are urged to attend ev-ery service. Special programs will be promoted through the Sunday school at 9:45 Sunday morning and the Training Un-ion at 6:30 Sunday evening. The pastor will fill the pul-pit for both worship services. the American Baptist Foreign
Missionary Society in South
India; Miss Helen Schmitz, secretary of public relations in
the Women's American Baptist
Hero Mission Society Dr. F. Hero Mission Britanian Society Dr. F. Hero Mission Britanian Society Dr. F. Hero Mission Britanian Home Mission Society; Dr. F. tion. Though the structure is Bredahl Petersen, president of not completely finished, it is Baptist Union of Denmark and finished enough for full activi-Judge Matthew W. Hill, chief justice of the Washington su- tion services will be held later tion services will be held later when all the work has been

Record goals have been selfor the Sunday school and Training union for the day. The pastor will bring special message in the worship services at 11 a.m. and 7:45 p.m. His sermon Sunday morning will be "The Glory of the Lord in the House of the Lord," and his topic Sunday evening will be "Keep the Home Fires Burning.

Family Week at Jason Lee Church

National Family Week will be recognized in the Jason Lee Methodist church this Sunper lines between Portland, Corvallis, McMinnville, Seaside, Methodist church this Sun-Astoria and intermediate points and between Corvallis and Newport.

The transfer was approved The transfer was ap Newport.

The transfer was approved April 14 by Charles H. Heltzel, Oregon public utilities for the service. From 6 to commissioner. Final action is up to the ICC.

Jacob said OMS had lost money ever since 1949, and now is \$55,870 in arrears on its notes. He said unless Pacific Greyhound is allowed to take over OMS long lines, the company could not continue to operate them itself.

Goulder will preach on "Foundations of a Christian Home."

High School Youth will usher for the service. From 6 to 7:30 the Sunday school will have an Open House for all parents. Intermediate youth will greet parents as they arrive conducting them on a tour of the educational building and the several departmental rooms where teachers and officers will introduce the parents to the children's work parents to the children's work and their facilities for teach-

by rooms where refreshments and a continuing program has and a continuing program has been arranged by Mrs. Claude Mix. At 7:30 the final episode in the movie "The Life of St. Paul," titled "The Voyage Rome" will be shown.

The program has been ar-

ranged by a special committee under the leadership of Mrs. Lee Haskins, Superintendent unit meetings for the week of May 4-9 are listed below, the Junior department.

Grand Island — Mrs. Clar-ence Rockhill of Grand Island is a guest of her son-in-law and daughter, Mr. and Mrs. Arnett White and son, Larry, at To-

ST. MARK'S LUTHERAN

. 343 N. Church Rev. John L. Cauble, Paster 9:30 A.M. Sunday School 11:00 A.M. Morning Worship 5:00 P.M. Adult Instruction

6:30 P.M. Luther League SALEM FIRST CHURCH OF THE NAZARENE

Center et Thirteenth SUNDAY, MAY 3



10:50 "The Charitable Mind"

7:30 P. M. "And Then The Judgment" 9:45 a.m. Church School

6:30 p.m. Youth Devo-tional Hour

The Public is Invited

Salem's Singing Church William F. Clay, Pastor

MT. CREST ABBEY

MAUSOLEUM CREMATORIUM West End Hoyt St .- Salem

Vault Entombment and Cremation Service

Crypts - Niches - Urns

"Indoor Memorials in Marble and Bronze" (THE TWO BETTER WAYS)

Under Direction Lloyd T. Rigdon, Pres.

Salem Mausoleum & Crematorium, Inc.

flower hall at 8 o'clock Friday night, May 8, in observance of the first anniversary of the

each Friday night for dinner.

General arrangements for the May 8 event are in the hands of Miss Pauline Schaplowsky. Associated with her are Misses Ernestine Justice, Helen Tibbetts, Margaret Montgomery, Celia Balcaen and Dennis Lavender.

Special invitations to the Special Invitation Invita

Special invitations to the birthday ball have been sent to several couples who, via Lohengrin, have become ineli-Capital Baptist
Church Opens

Capital Baptist church will
Capital Baptist church will
enter its new building at 3000
Lansing avenue Sunday. The whole day has been designated as "Go-to-Church Day" and all as "Go-to-Ch gible for membership. Other honored guests will include

Housing for the 146 boys and girls who will be in Sa-lem May 7, 8 and 9 in connection with the annual "youth and Washburn suggests that legislature" is still short of re- Salem folk who would like to quirements, says "Scotty" accomm
Washburn, boys work secretary of the YMCA who is in
charge of arraangements.
3-9117.

will return to their homes Sat-urday, the principal need for accommodations will be Thursday and Friday nights.

The young folk who will be here, will represent numerous high schools over the state and Washburn suggests that accommodate them are asked to call the YMCA office,

Directory

Don't Be in Doubt

CHECK THIS SPOT FOR

Salem Business Establishments That Remain **OPEN SUNDAYS!**

Now . . 24 Hour Drug Service! OPEN 8 A.M. TO 11 P.M. AND DUTY PHARMACIST ON CALL

11 P.M. TO 8 A.M. Just Phone 39123 or 42248

QUISENBERRY'S PRESCRIPTION STORE 130 So. Liberty

For Your Convenience Our Store Is Open Sundays

From 12 Noon to 1 P.M. FOR EMERGENCIES

CAPITAL DRUG STORE

Howser Bros. Equipment Sales & Rental Service

1185 So. 12th Phone 3-3646

Salem, Ore.

LADD'S

MARKET 1705 S. 12th

OPEN 24

Hours Daily, Incl. Sun.

We Specialize in SUPERB SUNDAY DINNERS Open Sundays 7 a.m. to 9 p.m. Daily

6:30 c.m. - 9 p.m.
Salam's Popular Coffee Sliep
Corner Court & High
Phone 3-4151

Chicken in a Box

Delicious Pan Fried

Chicken Dinners

Hamburgers to Go

2190 S. Commercial

Phone 4-1452

Delivery Service Open Sunday

Senator Hotel

Coffee Shop

Hocker Hardware

Ph. 37031

990 South Commercial Well Paper, Paints and Sporting Goods

Ferrill's BERGS Nursery

Pay Less Drug Store

SERVE YOURSELF and PAY-LESS

OPEN SUNDAY 11 A.M. 'til 8 P.M.

PAY LESS HAS EVERYTHING

Shrubs, shade, flowering OPEN 10 A.M. SUNDAYS 1/3 Mi. East of, KEIZER Every Day

Capital Shopping Center 8 a. m. to 10 p. m.

GOLDEN PHEASANT OPEN

> 12 Noon Til 8:30 SUNDAY SUNDAY DINNERS OUR SPECIALTY

248 North Liberty Phone 3-8733

Phone 22406

To Place Open Sunday Advertisements



10:00 a.m. to 7:00 p.m.

1240 M. Capitol St.

Phone 2-1307

1265 Center

8-10

OPEN SUNDAYS Fairgrounds Rd.

SAFEWAY

S. Com'l

SAME LOW PRICES ALWAYS

LADD'S MARKET

1705 S. 12th

OPEN 24

Hours Daily, Incl. Sun.