

THE BACK FENCE BUZZIN' COUSINS ABOUT THE EXPERT BARBERS



ESTACADA BARBER SHOP

Annie Scott (Scotty) and Tom Boyle, Props.

Notes by the Wayside

(By John J. Inskip, County Extension Agent)
The following information is submitted for the many who have, from time to time, expressed interest in the Oregon Forest Fee and Yield Tax Law. The Oregon Forest Fee and Yield Tax Law was enacted by the 1929 legislature as a means of encouraging private ownership of cutover lands and immature forests. It did not, as seemingly indicated by the title, provide for the seeding or

planting of trees. The law provides that the State Board of Forestry shall determine what lands within the state may be classified as reforestation lands, and after holding hearings and considering the proposed classification, notify the Tax Commission which will prepare orders classifying the land. The land is then taken off the tax roll and is subject to an annual forest fee of five cents per acre if located west of the Cascade mountains and two and one-half cents per acre if located east of the Cascade mountains. At the time of harvest it is also subject to a yield tax of 12.5 per cent of the value of the forest crop harvested

which is payable to the local county. In actual practice the State Board of Forestry has not recommended the classification of any lands over the objection of the owner. Timberlands once classified may be declassified only (a) if erroneously classified, (b) if they are used for some other purpose than growing timber, or (c) are to be transferred to an exempt owner. In these cases the owner must pay to the county the difference between the forest fees previously paid and the tax that would have been paid had the land not been classified. In general practice in the state, an owner has a choice in the manner of paying taxes on cutover or immature forest lands. The lands may be held under the ad valorem property tax law and pay whatever taxes the local school district may vote. Or the lands may be classified under the forest tax law and pay the regular annual fee of a few cents per acre. The lawmakers had in mind to classify only burned or cutover lands from which the merchantable timber had been removed. The 5c per acre annual forest fee was estimated as the equivalent at that time to what the average cutover acre would pay in taxes under the ad valorem system. Primary and major mission of the act was to encourage private ownership. The incentive to retain ownership is sharpened by the feature of the law which provides for a reasonable and unchanging fee (5c or 2 1-2c per acre per year) extending over the long period required to grow merchantable timber. The legislative interim tax committee 1955-57 devoted major attention to the Forest Fee and Yield Tax Law. A subcommittee on forests and forest industry recommended a graduated yield tax, whereby the tax would reach 12 1-2 percent after 50 years. The 1957 legislature, however, made no changes and the law remains as it has been.

hazard reduction are as a penalty and increases costs. 5—A number of owners expressed the opinion that the yield tax encumbers title to the land. 6—Fear that state and "reutape" will restrict activities on lands if classified. 7—Opponents speak of the law as a "tax subterfuge or evasion" measure. 8—Others feel the 12.5 percent yield tax is too great a share to pay to the local county. 9—Assessments may be increased on other property to recoup losses caused by classification of cutover lands. 10—Some counties feel the lands, if once classified, cannot be changed. 11—12.5 percent yield tax on logging of cutover lands is additional tax burden that would not be present under ad valorem laws. 12—Act unfavorably in school districts which look to forest lands for much of their revenue. 13—Variable tax income to counties.

Mr. and Mrs. Lester Colson and Robert Erickson of Portland and the Clinton Colson family of Oregon City were recent visitors at the home of Mr. and Mrs. Larry Magade.

1958 BROADWAY

THURS., FRI., SAT., APRIL 3-5
DALE ROBERTSON & BRIAN KEITH with Rossana Rory in

Hell Canyon Outlaws

SECOND FEATURE
FRANK SINATRA, KEENAN WYNN, and PHYLLIS KIRK in

Johnny Concho

SUN., MON. & TUE. APR. 6-8
FRANK SINATRA in the Technicolor Vistavision Spectacular

The Pride and The Passion

Currinsville Store
ESTACADA COMMUNITY BULLETIN

ALL THEM COOKED AND ALL SURVIVED
Last Wednesday 25 boys went on a cook-out in the Scouts area by Estacada Herb Fifer Park. They cooked their evening meal as buddies. Everyone cooked what they pleased—and all survived.

Lorring of Portland, Mrs. Meta Kiggins, Mrs. Dorothy Showerman, Mrs. Edith Bledsoe, Mrs. Ethel Bledsoe, Mrs. Hazel Harmon, Mrs. Dorothy Britton and Nancy Kiggins. Mrs. Kiggins acted as hostess and Ethel Bledsoe and Dorothy Britton were co-hostesses.

duties will be Saturday afternoon from 3 to 5 and Saturday evening from 7 to 9.

NOTICE OF MEETING
Oregon School Board Association Zone 5 will meet April 3 at 8 PM at Porter school.

The Young Peoples class and the Choir of the Christian Church will present an Easter Story "The Light of the Cross" on Easter Sunday at 7:30 PM. Harold Kitching is the narrator with a choir background. On Easter Sunday morning the Children's Bible Classes

will have a short program and at the Worship Service Frank Proctor will sing "Were You There."

The Ladies' Christian Circle will have a Tamale and Cooked food Sale on Saturday April 15 at 10 AM at the News office

On Good Friday there will be a Candlelight Communion Service held at the Christian Church with special music. Alpha Lambda Theta Rho will meet this Thursday eve at 7:30. Miss Nancy Barry is to conduct the meeting

LUNCHEON HONORS MRS. WALLY GREDDVIG MAR. 28
Mrs. Wally Gredvig of Portland was honored at a birthday luncheon on March 28 in the home of her sister Mrs. Leslie Kiggins. Other guests were Mrs. Gertrude Gredvig, Mrs. Helen

ST. ALOYSIUS CATHOLIC CHURCH LISTS EASTER MASSES
Father John Hooyboer, C.C.S. will celebrate three masses at the Estacada Catholic Church on Easter. Time will be 7:00, 8:30 and 10:00 A.M. Easter



HOLIDAY AHEAD!
Stock Up for the Week-End with these Money Saving Values!

PRICES FOR FRIDAY AND SATURDAY, APRIL 4 and 5

This Store Will Be Closed All Day
Easter Sunday, April 6
SEE YOU IN CHURCH

MEAT and POULTRY

SAVE on Fancy Easter Hams
Finest Cooked Ham Money Can Buy!
Holiday Bar S HAMS **Boneless 89c lb.**

FRYERS Large Colored cut-up **49c lb**
HENS, Stewing or Fricasse **39c lb**
Pure PORK SAUSAGE **55c lb**
BETTER BREAKFAST BUY

Betty Crocker BISCUIT MIX
40 oz. pkg. **35c**

ROYAL or JELLO 4 pkgs. **25c**
GELATIN DESSERTS-Assorted Flavors, Save 10c

FREE - 1 Pt. of SHERBET with purchase 1 Qt. Roger's GRAND PAK ICE CREAM
A 99c Value for **69c**

WE RESERVE THE RIGHT TO LIMIT

Currinsville Market



ASPARAGUS **19c lb.**
BUTTER TENDER STALKS

ORANGES **5 lb. bag 69c**
FROM CALIFORNIA - FULL OF SWEETNESS!

LETTUCE **2 heads 29c**
LARGE, GREEN, CRISP!

FLAV-R-PAC
Frozen PEAS **2 for 25c**
LARGE 10 oz. PKG.

SHRIMP **35c, 3 for \$1.00**
Canned, North Pacific SEA GEMS

SHURFINE ENRICHED Evaporated MILK, 8 tall tins **\$1.00**

Swift's PREM 12 oz. can **49c**

CRESCENT Black PEPPER, 2 oz. **9c**
or
SHURFINE 26 oz. pkg. SALT
Your Choice **EACH**

Advantages & Disadvantages of Oregon Forest Fee and Yield Tax Law
(As listed by the State Forestry Dept for the report of the Legislative Interim Tax Study Committee, 1955-57)
Advantages:
1—Low annual rate per acre (5c for fir lands; 2 1-2c for pine lands.)
2—Shift of main tax payment (yield tax) to the time of crop harvest.
3—Savings in compounded interest.
4—Flat, unchanging rate permits long time estimate of tree growing costs.
5—Eliminates fluctuation and uncertainties of ad valorem tax.
6—Permits owners with limited capital to grow timber.
7—Affords owner opportunity to retain lands during recession.
8—Exerts a "leveling" pressure on assessments of similar, but unclassified, cutover lands.
9—Eliminates necessity of continued and costly timber cruises.
10—Nominal tax removes pressure on owner to liquidate timber.
11—The owner is free to change the use of the land from forestry to agriculture or other use at any time.
12—Prevents school districts from voting burdensome taxes on lands which will produce no income for many years.
13—Classification is optional and subject to the decision of the owner.
Disadvantages
1—Relogging on cutover lands subject to 12.5 percent yield tax.
2—Payment of full yield tax on management thinning may eliminate profit and is a deterrent to good forestry.
3—Administrative problems relative to the establishment of stumpage values.
4—Payment of full yield tax on forest protection measures, as

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San'y

COUPON SPECIALS!
Coupons Good For Monday, Tuesday, Wednesday, April 7-8-9

COUPON
Pheasant 303 tin
Applesauce 3 for 29c
With Coupon
COUPON GOOD ONLY AT HORNER'S BIG CHIEF STORE
SUNDAY, MONDAY, TUESDAY, WEDNESDAY

COUPON
Gerber's Strained Baby Food 10 for 79c
With Coupon
COUPON GOOD ONLY AT HORNER'S BIG CHIEF STORE
SUNDAY, MONDAY, TUESDAY, WEDNESDAY

COUPON
Med-O-Dew Fresh 1 lb. Creamery Butter 65c Limit 1
With Coupon
COUPON GOOD ONLY AT HORNER'S BIG CHIEF STORE
SUNDAY, MONDAY, TUESDAY, WEDNESDAY

COUPON
Pheasant 1/2 tins
CRAB MEAT Ea. 39c Limit 2
With Coupon
COUPON GOOD ONLY AT HORNER'S BIG CHIEF STORE
SUNDAY, MONDAY, TUESDAY, WEDNESDAY

Coupons Good April 7-8-9 Only
Horner's
BIG CHIEF MARKET
Estacada, Oregon CR 9-3224