

The Athena Press

Entered at the Post Office at Athena, Oregon, as Second-Class Mail Matter

VOLUME 49.

ATHENA, UMATILLA COUNTY, OREGON, FRIDAY MORNING, DECEMBER 28, 1928

NUMBER 52

AGREEMENT MADE BY COMMISSION

Banks to Be Taxed and An Income Tax Is Proposed.

Portland.—The State Property Tax Relief Commission has agreed upon ten major recommendations to the legislature for the purpose of equalizing the tax load and to relieve taxation on tangible property. The program deals with the problems of both state and local taxation and provides for equalization through a plan of centralized control of assessment under the state tax commission. This proposal would encourage the equalization of property values within counties.

Banks would be taxed under the fourth method prescribed by the federal law for the taxation of national banks, following the plan recommended in California for an excise tax of probably four per cent on net income. Coming under this tax would be competing moneyed capital administered by financial corporations and all business corporations, including mercantile and manufacturing concerns. Against this excise tax would be an offset for taxes paid on personal property up to 90 per cent of the amount. The personal property of national banks cannot be taxed under the federal statutes, so the offset would benefit other corporations which must be brought under the tax scheme to validate it. It is calculated that the excise tax will replace to some extent the loss of \$650,000 annually in the taxes which have been collected from banks under a capital stock tax, but no longer collectible under federal court decisions.

The commission has recommended a personal income tax in order to reach those doing business as individuals and in partnerships. While the details of this tax have not yet been agreed upon, the principle of an offset for taxes paid on tangible property has been established, leaving the rates, exemptions and offsets to be determined after hearings. It is expected that a personal income tax with moderate rates and with a property tax offset will decrease taxes on real property at least \$1,000,000.

In order to reduce taxes on tangible property still further, the commission has recommended the repeal of the millage taxes for market roads and for elementary schools. Recognizing, however, the demand for these revenues, it has been suggested that indirect taxes, such as a tax on gasoline and luxury taxes be substituted for the taxes on property. It is possible for local units, such as counties and districts to levy taxes without restriction for the maintenance of schools and the construction of market roads.

The general principle of consolidation of state functions has been recommended. It is proposed that all of the territory in each county outside of cities be placed in a single road district, and that the law creating super road districts be repealed. The commission would compel county courts to use the 25 per cent refund from motor vehicle licenses for the reduction of county road bonds and interest thereon. Approval of the principle of commission-manager government for counties has been given by the commission, leaving the matter to the legislature to submit to the people a constitutional amendment which would be optional as to application by the vote of the counties themselves.

Recommendation is made of some control of local bond issues. The proposal for public hearings in advance of the election is suggested, along with a limitation of one third of the assessed valuation in overlapping territories. It is proposed that the laws relating to state and local budgets have more teeth in them and that accounting practices be standardized. A system of forest taxation to encourage reforestation is recommended for the purpose of obtaining revenues from federal forest lands legislation by congress is recommended.

This is the substance of the program of the Property Tax Relief commission so far as its major recommendations are concerned. The bill drafting committee will bring these suggestions to the legislature in concrete form. Their adoption will reduce taxes on real estate and improvements and will give the state a better tax system than that under which it is now operating.

Tree Strikes House

During the high wind early Wednesday morning, one of the shade trees in front of the Boyd home on Fifth street was blown over, striking the front of the house. Fortunately a little damage resulted except for the tree. The upper railing of the porch was slightly damaged.



THE storm began at four in the afternoon. First the wind and then the rain. The noise of it was deafening.

"You can't go on tonight," said the woman peering out of her window. "See how dark it is. The rain is like a sheet. You'll never be able to keep in the road. If you make a mistake you'll drive over the edge of the cliffs. Better stay here. We'll give you supper and a bed to sleep in."

The man, a stranger in the small, sea-coast village, stood silently beside the window. He frowned. "I'm not afraid," he said. "I must get on. This is New Year's eve, and I promised to be home. I've been away a long time."

The woman gave a grunt of disapproval. "Only a miracle will save you tonight," she mumbled. "But go if you must."

"I don't believe in miracles," said the man. "Keeping your wits about you is the only help from God."

The woman threw up her hands. "Don't say that," she cried. "Perhaps you have never been near death, as our men who go to sea . . . and who have been saved suddenly as by a miracle."

"I have been to sea in my time," answered the man, "and I tell you, it's all wits and luck, whether you're down or live. I'll keep a sharp eye out for trouble tonight, and if I'm smart, and if I'm smart, he smiled at the woman, "I'll make it."

"If God sees fit," said the woman stolidly. "Here are your hat and coat." She gave him a few sandwiches wrapped in heavy brown paper. She offered him an extra rug which he refused. "I'll send you word of my safe arrival home," said the man. "I ought to get there late tonight."

"Good-by," called the woman. "And may a miracle save you from your own folly."

The door slammed. In a moment the furious explosions of a car about to start penetrated the noise of the wind. The woman prepared supper for her husband and children. Then the dishes were washed and put away. She took up some mending, but the thought of the stranger trying to drive through the blackness of the storm never left her. She was a pious woman and she prayed for him; her simple faith knew no other way.

In the night there came a knocking on the door. The stranger had come back. The woman asked no questions until he was warmed and fed.

"Your miracle happened," the man said in a low voice. "The gas in my car gave out three feet this side of a bridge that had washed away. I could see nothing in the heavy rain. I should have been killed. I was saved, but not by my own wits. And every New Year's eve I shall thank God and remember."

The woman smiled and wrung the water from his sodden cap.

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"COME along, come along," said the New Year. "I've no time to waste."

"You're one for hurrying," said the Special Traveler, "but I'm not a slow one, either."

"Good for you," said the New Year. "That's the way to talk."

The New Year just had to be on time. No year had ever been late in arriving.

"I don't have to have a ticket, do I?" said the Special Traveler.

"Of course not," said the New Year. "You can travel free. Come, jump in to my bag."

The New Year carried a bag across his back. The New Year was not very big in size. The New Year was not very old. But he was strong and bursting with energy.

"How do I look?" he asked, with one last glance at the mirror of Time.

"Wonderful," said Father Time. "Your snow costume is most becoming. Most appropriate, too, I'm sure you won't catch cold, even though you're

only wearing a snow costume and even though there isn't much of it.

"But you're a healthy young year. I can see that."

The New Year was off. The Special Traveler was with him. The bells began to ring. Horns were blowing, bells were pealing. People were singing.

"Happy New Year," roared through the frosty air, through the warm rooms of the houses.

Gay music was being played. Some people were dancing. And then came the New Year.

One, two, three, four, five, six, seven, eight, nine, ten, eleven, twelve. The Old Year vanished. The New Year arrived.

"Happy New Year, Happy New Year, Happy New Year."

Every one greeted every one else. Every one felt love in their hearts. Every one felt the glow of friendship, the inspiration or romance.

"Ah, I must be rushing about," said the Special Traveler, as he left the New Year's great bag in which he had traveled, quite free of charge, into the world.

He went everywhere. He darted here, he darted there. Sometimes he just threw his arrows of friendship, sometimes he threw his arrows of piercing love. Sometimes he threw his arrows of devotion.

For Cupid, or Love, carries many arrows. Cupid, or Love, is always well equipped.

And all over the world he darted, this way, that way, back again, far ahead.

For it was Cupid, or Love, who was the New Year's special traveler. And it was he who came quite free of traveling expenses.

"Happy New Year," said everyone. "A very happy New Year," said some. "A happy New Year now and forever," said others. The Special Traveler was busily at work!

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THAT was one New Year's resolution he would keep! Frank Harris sat on the edge of his bed and stared gloomily out over the frosty housetops.

He'd never see Myrtle again. Desperately he shrugged off the quick memory of her blue eyes and soft voice, her tilted nose. Never! He pulled on his socks viciously. To be treated the way she had treated him! And there couldn't be any mistake. Night before last he had gone there. She hadn't expected him, but from things she had said before and had allowed him to say—yes, allowed him to say! He thrust his jaw forward angrily—he had supposed she loved him. Fool! That night he had intended to ask her to marry him. Had taken along—D—n! He had taken along flowers the way they do—Fool! How carefully he had tied his new four-in-hand and brushed his shoes. All the way he had smiled and whistled in the anticipation of holding her, slim and surrendering, and kissing her. The corners of his mouth curled downward as he thought of it. Lord, it was hard! He had noticed a car out in front, so he had slipped up the steps a little more carefully—thank heaven—wondering if company would intrude. One look through the window of the sitting room had sent him away in horror, disillusioned. He closed his eyes miserably, now, as he pulled his coat on—to shut out, even yet, what he had seen. Myrtle in the surrender he had pictured for himself, but to some one else!

Oh, there wasn't any question. In stories it might turn out to be a brother, but Myrtle hadn't a brother, and this was a lover's kiss, anyway. No relative's. Next day, she had called and invited him for New Year's dinner! Beasts! He jammed his hat on and started down the three flights and out for breakfast somewhere.

He'd been so darned credulous! He glowered.

Suddenly his heart jerked. There she was, and with—that man! In panic, he tried to dodge into a doorway, but she had seen him. She smiled. Oh, well, he'd go through with it.

"Hello, Frank!" she called. He tipped his hat and tried to brush past. She touched his arm. He shuddered.

"I want you to meet my friend, Mr. Lee, Mr. Harris." Lee bowed suavely. Frank nodded. One of those parlor sheiks! "You met Mr. Lee's wife at our house one evening when you were there." Frank remembered. He started to go. "I'm sorry you can't come to dinner." Myrtle looked troubled. She ought to! "Don't you think you could, yet?" "Sorry. No." Frank went on.

It was worse than he had expected! A married man! Frank groaned. She had seemed so innocent and sweet! There wasn't any question about its being anyone else that fellow was kissing. He'd seen both of their faces clearly. He passed his usual restaurant and walked on.

The Wholesome Food people had changed their high electric sign on the hill. It read "Start the New Year right!" Frank smiled ironically. He had. He—Suddenly, he stopped, frightened. Maybe he had walked too far. He was delicious! He passed his hand across his eyes and clutched the railing near him. It was still there—a photograph of what he had seen that night. A picture of Myrtle. Yes, it was Myrtle! In the arms of that fellow. He raised his eyes. "The Community Playhouse . . . Friday night." He found a telephone.

"When was that picture taken?" he demanded of Myrtle's voice.

"Then you know?" Myrtle laughed. "I hoped I could surprise you Friday night when you'd go and discover me as leading lady."

"But when was it taken?" "Night before last. We had rehearsal at our house. Why?" "Say! Is it too late to come over for dinner?"

Frank whistled on his way to Myrtle's. Up on the hill, the Wholesome Food sign blinked—"Start the New Year Right!" Frank laughed. He felt his carefully-tied new tie and ran his fingers over the box of flowers and winked back.

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A Nice Profit

In 1868 Charles E. Lawrence bought a New York exchange seat for \$1,000. The other day his son sold the seat for \$530,000 and retired.

Old Indian Is Killed By a Hungry Cougar

Spokane.—A hunger-maddened cougar with two cubs attacked, killed and mutilated George Solomon, Welpinit Indian, a report reaching Colville, Wash., says.

The aged Indian, who was partly blind, was described as a brother of Coyote Chief, Red Bones and Indian Wilson of the Colville and Spokane tribes.

Welpinit, which is accessible to civilization only by a lonely trail and a single telephone on the reservation agency, could not be reached today for verification. The incident had not been reported to Indian agency headquarters at Nespelem.

The report stated that the big cat attacked Solomon when he was alone in his cabin the first of the week, then to have chased Mrs. Joshua, Indian woman, into her cabin on the following day. When she slammed and barred the door the cougar leaped against it, then reared up and peered into the window, according to the Colville report.

Indians on the reservation were said to have become terrorized and to have raised a fund of \$100 to be offered a bounty for the animal's head. This is a large sum to the Colvilles and Spokanes, as these tribes have been reported almost destitute. Efforts are being made here to bring pressure to bear on congress to provide an allotment to keep them from starving, according to one of their representatives who was here recently.

Instances of cougars attacking humans are rare, although there are many in this part of the northwest.

Automobiles In Crash At Main Street Intersection

Cars driven by Donald Johnson of Athena, and Carl Larson of Pullman, Washington, collided at the intersection of Third and Main streets Wednesday evening. Mrs. Johns, of Pullman and little son, were riding with Larson. The child was thrown through the car window to the pavement and Mrs. Larson's face was slightly cut by glass when the cars came together a scratch. Dr. Cowan dressed the cuts received by Mrs. Johns.

Larson entered the intersection driving north, while Johnson came down Main street. The cars came together after both drivers had slowed down to avert the collision. The Johnson sedan struck the Larson coupe broadside, but damage to both cars was confined principally to fenders, and they proceeded on their own power. The owners relinquished each other from blame for the accident.

Larson is a school teacher at Pullman, and when a member of Washington State College football team, was known as "Swede" Larson.

Fire Destroys Farm House on Koepke Place

Fire completely destroyed a farm house on the Koepke place near town, Monday night. The house was on the old LaBrasche homestead, just south of the Koepke home, and was occupied by the Downer family, employees on the ranch.

The fire which started in the basement, was first discovered by a boy in the family, who awoke to find his room filled with smoke. He gave the alarm, and the family had barely time to leave their beds and escape from the burning house with their lives.

The contents of the house were totally destroyed, including the clothing of the Downer family. A number of persons were called over the phone by the night operator of the local telephone exchange, and went out from town to offer assistance if possible.

Goes On Cash Basis

Beginning January 1, Steve's Grocery will be on a strictly cash basis. No books will be kept and credit will be extended to no one. Mr. Stephens finds that to compete with chain stores his goods must be sold for cash, and by eliminating overhead expenses, discounting wholesale bills, with no interest charges to pay, he can pass on to his customers a great saving in their purchases of groceries. He invites the continued patronage of his customers, offering the same high standard in groceries and provisions he gave them under the credit system.

The Scout Banquet

The father and son scout banquet held at the Athena Hotel Friday evening was attended by about 35 men and boy scouts. The banquet was enjoyed by all present. Short speeches were made by M. I. Miller, Rev. Dow, Jack Perry and others. An executive committee was chosen for the coming year and Jack Perry was elected scoutmaster. The Athena Boy Scout troop is in a flourishing condition, and activities for the coming year will be outlined by the executive committee and the scoutmaster.

FARM-AID PLAN URGED ON SENATE

Secretary Jardine Writes Letter Showing Need of Immediate Action.

Washington.—A letter from President Coolidge's secretary of agriculture, William M. Jardine, indorsing the McNary farm bill before the senate has started a drive for enactment of the legislation at this session. Chairman McNary of the senate agriculture committee announced he would assemble the committee to consider it during the holiday recess or immediately thereafter.

Seeking to avoid an early extra session of congress, which was promised by Herbert Hoover in the event farm relief was not disposed of at this term of congress, a group of congressional leaders, including Senator Watson of Indiana, the prospective republican leader of the senate next session, joined in the drive.

The letter was regarded at the capitol as an expression from the Coolidge administration for the new farm bill submitted by Senator McNary and as a desire of the present administration to get the legislation through at this time.

The "fly in the ointment" is a desire of many leaders to learn the attitude of Herbert Hoover on the bill. Feelers have been put out to get an expression from the president elect without success, and it seems likely that emissaries will be sent to him in this connection when he returns next month.

In his letter to Senator McNary the secretary of agriculture indorsed the bill, which would establish a federal farm board with a \$300,000,000 loan fund, and declared: "I believe that it should be passed as early as possible in order to make it applicable to the 1929 crop."

"The main objectives of this measure, in my opinion, are:

"1. To provide means of handling recurring surpluses in order to stabilize prices of farm products, and thereby to secure by orderly marketing the maximum returns for the crop as a whole.

"2. To enable the producer to get a greater share of the consumer's dollar by reducing the cost of marketing and by preventing speculation and waste in handling farm products, and

"3. To encourage producers to organize effective associations under their control for a better balanced production, more economical distribution, and greater bargaining power in the market.

"I am firmly convinced that these objectives are essential to a sound program for permanent improvement in agriculture and that they are attainable with the aid of the plan proposed in this bill."

Senator McNary said if the legislation were to be effective during the approaching farm season it would have to be passed at this session. He doubted if a bill passed even late in the spring could be put into operation in time to be workable this year.

G. W. Bush Dead

G. W. Bush, who for many years resided in this community, died at Pendleton Monday, and funeral services were held from the Folsom funeral parlor in that city, yesterday afternoon. Mr. Bush was born at Jacksonville, Oregon on January 22, 1861. He is survived by two daughters, Mrs. William Eldridge, Pendleton and Mrs. Ralph Shafer, Hermiston, by two brothers, T. M. Bush of Pilot Rock and Willis Bush of Lexington, Oregon, also by a sister, Mrs. B. F. Swaggart, Lexington, Oregon.

Christmas Programs

Short Christmas programs were held at the Baptist church Sunday morning, and at the Christian church Sunday evening, in which the Sunday school children participated. Owing to the influenza epidemic which is prevailing generally throughout this district, many who would have participated in programs which were earlier anticipated on a larger scale, were unable to do so, and the programs were necessarily curtailed.

Scout Basketball Court

The equipment for the Boy Scout's basketball court has been installed and the scouts are ready for practice. The court is at the boy scout hall. W. E. Campbell, Jack Perry, Mr. Edger and Will Campbell assisted the scouts in assembling the equipment for the court.

William Howard Dead

William Howard, a pioneer resident of the Albee district, died Tuesday evening at St. Anthony's hospital in Pendleton. Bright's disease and infirmities of old age caused his death. Mr. Howard crossed the plains in 1862 and was the first settler to make a home in the Camas Prairie country,