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COUNTY FAIR

This weekend the county is to be again entertained by the annual county fair. It should be a good fair. Stock exhibits will be larger than usual—and better. The program promises a full afternoon's entertainment Saturday and Sunday. Many of the events are new.

A county fair is strictly an American social gathering. The real basis for them is interest in the products of the land. Take away the fat calves, the prize pumpkin, the crocheted pillow slips and the crowd would be gone in a short time.

SALES TAX

There is great argument as to whether seed and feed and such other costs of farming would be exempt under the proposed sales tax bill. Portland papers are saying that they would be exempt because they are in other states.

The grange made inquiry of the state tax commission as follows: "Does the sales tax bill exempt supplies, dairy feeds, farm machinery, fertilizer, boxes and fuel oil?"

And received this reply: "Fuel oil used in internal combustion engines or expansion type engines and taxed under Oregon's gasoline tax is exempt from the sales tax. None of the remaining items specified in the question is exempt."

There is nothing in the list of exemptions that gives anyone the right to believe that anything of like nature is to be exempt. The list does include items exempted under federal law, items used on public contracts, motor fuel (already taxed) "sales of all foods for human consumption sold for consumption off the premises," casual or isolated sales by a person who is not engaged in the business of selling tangible personal property at retail, (whatever that means and how would you like to administer it) "the distribution of newstand sales of newspapers" (the OF is subject to great debate among newspaper people who insist that it should be OR) and "all sales of religious literature."

Everything else is to be taxed according to the wording of the law.

The truth is that the bill had a hectic time. Everyone knew that there would be such a bill because the legislature passes one every other session, leaving the matter untouched only in those years immediately after the people have defeated the idea.

The tax study committee had turned the sales tax down and Griffiths had recommended against it to the Portland Chamber of Commerce in a report that received little news space. Thus the two groups that had studied the Oregon tax system during the previous two years had both independently opposed the sales tax.

All reputable writers on tax theory oppose the sales tax. A man with a small income pays a much greater percentage of his income in taxes than does the man with the big income under the sales tax. Good tax theory is that the man with the larger income pays the larger percentage.

But the bill was finally written, largely by copying from other sales tax bills that had gone before. It wasn't so good. Another man was hired to write a bill. It was worse. A competent tax bill writer wrote another bill. It was rejected. It was growing late in the session so the present bill was given to the house committee, hastily considered and passed. The bugs were never worked out of it for its features were not discussed.

The use tax features, Sections 24, 25, and 26 will have to be corrected before there can be efficient administration, for instance.

In general it is another attempt by those of means to escape taxes, and an attempt by those who want public funds to obtain them. Some day it may be necessary to have a sales tax in Oregon. That day, however, will not come when the treasury is overflowing with surplus funds, when almost no public body is trying to economize. And at no time should the state ever adopt a measure as vaguely written, as governmental-

ly and administratively unsound as this one. The state should raise money for the state, counties for counties, cities for cities. This bill would set up an expensive and wasteful system of state aid and irresponsibility as to tax sources.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF SHERMAN
HUGH A. WALKER and
JEAN CURTIS, Plaintiffs,
vs
GEORGE A. POTTER, as Administrator c.t.a. of the Estate of Eliza J. Dingle, deceased; LESTER BARNUM, as Trustee of the Estate of John D. McDermid, deceased; DOUGALD McDERMID; MARGARET VAN PELT; JANET WYMAN; WILENA HOUSTON; ANNIE LANCASTER; FLORA GRIEG; JANET BROWN; ARCHIE McDERMID; ALEXANDER McDERMID; JANET McNICHOL; NEIL McNICHOL; JOHN McDERMID; GRACE McDERMID; MALCOLM McDERMID; DONALD McDERMID; MARGARET BLAU; THE UNKNOWN DEVISEES UNDER THE WILL OF MARGARET BELL; DECEASED; JOHN A. BELL; LYDIA SMALL; JEAN SMALL; NEWTON SMALL; THE UNKNOWN DEVISEES UNDER THE WILL OF ANNE McDERMID SMALL; DECEASED; MARGARET KULOW; ERNEST MAYHEW; McDERMID MAYHEW; THELMA LYNDEN; KATHLEEN MAYHEW; MRS. ELI WHEELER; MRS. MARY McDERMID; MARGARET McLAUGHLIN; LULU JOHNSTON; MAUD McCARL; JENNIE CURRIE; WILLIAM NEIL McDERMID; MARY MARGARET McDERMID; MRS. AMELIA McDERMID; JOHN McCARL; DOUGALD McCARL; MALCOLM McCARL; CHARLES McCARL; WILLIAM McCARL; ANNIE McCARL; HARRY McCARL; MARY McCARL; and also all PERSONS

OR PARTIES UNKNOWN, CLAIMING ANY RIGHT, TITLE, ESTATE, INTEREST OR DISTRIBUTIVE SHARE IN OR TO THE TRUST ESTATE UNDER THE WILL OF JOHN D. McDERMID, DECEASED, Defendants.
NO SUMMONS FOR PUBLICATION.
TO DOUGALD McDERMID, MARGARET VAN PELT, JANET WYMAN, WILENA HOUSTON, ANNIE LANCASTER, FLORA GRIEG, JANET BROWN, ARCHIE McDERMID, ALEXANDER McDERMID, JANET McNICHOL, NEIL McNICHOL, THE UNKNOWN DEVISEES UNDER THE WILL OF MARGARET BELL, DECEASED; JOHN A. BELL, LYDIA SMALL, JEAN SMALL, NEWTON SMALL; THE UNKNOWN DEVISEES UNDER THE WILL OF ANNE McDERMID SMALL, DECEASED; MARGARET KULOW, ERNEST MAYHEW, McDERMID MAYHEW, THELMA LYNDEN, KATHLEEN MAYHEW, MRS. ELI WHEELER, MRS. MARY McDERMID, MARGARET McLAUGHLIN, LULU JOHNSTON, MAUD McCARL, JENNIE CURRIE, WILLIAM NEIL McDERMID, MARY MARGARET McDERMID, MRS. AMELIA McDERMID, JOHN McCARL, DOUGALD McCARL, MALCOLM McCARL, CHARLES McCARL, WILLIAM McCARL, ANNIE McCARL, HARRY McCARL, MARY McCARL; and also ALL PERSONS OR PARTIES UNKNOWN, CLAIMING ANY RIGHT, TITLE, ESTATE, INTEREST OR DISTRIBUTIVE SHARE IN OR TO THE TRUST ESTATE UNDER THE WILL OF JOHN D. McDERMID, DECEASED, DEFENDANTS:
IN THE NAME OF THE STATE OF OREGON: You and each of you are hereby required to appear and answer the Amended Complaint filed against you in the above entitled suit on or before the expiration of four (4) weeks from the date of the first publication of this Summons, which time prescribed in the order for publication hereof, was fixed as the 12th day of September 1947.
AND if you fail so to appear and answer, plaintiffs for want thereof will apply to the Court for the relief prayed for in plaintiff's Amended Complaint herein, to wit:
For a decree of the above entitled Court construing the last will and testament of JOHN D. McDERMID, deceased, and adjudging what legatees are entitled to distribution of the trust fund derived from the sale of the real property devised in trust by the said will of JOHN D. McDERMID, deceased, and adjudging the amount of the distributive share to which each legatee is entitled;
For a decree adjudging that the one-eighth (1/8) of the residue of said trust fund bequeathed by the will of JOHN D. McDERMID to his brother, ARCHIBALD McDERMID, became a part of and is merged with the five-eighths (5/8) of the residue of said trust fund which is by said will bequeathed to the surviving children of the testator's deceased brother, MALCOLM McDERMID, (except for his son Robert), to the surviving children of the testator's deceased brother, DONALD McDERMID (except his sons Donald and John), to the surviving grandchildren of the testator's deceased sister, JANET McDERMID, to the surviving children of the testator's deceased sister, CHRISTINA WALKER, and to the surviving children of the testator's deceased sister, MARGARET McDERMID;
For a further decree adjudging that said residuary five-eighths (5/8) (including said lapsed one-eighth (1/8) of ARCHIBALD McDERMID) is distributive only among those children and grand children of the last named deceased brothers and sisters of the testator who are living at the death of ELIZA J. DINGLE, widow of the testator;
And for a further decree adjudging that HUGH A. WALKER and JEAN CURTIS, plaintiffs herein, are each entitled to three thirty seconds (3/32) of the entire residuary trust estate remaining after the payment of the specific legacies payable therefrom and after the payment of the costs of administration of said trust and the costs of this suit charged against said trust fund by the decree herein.
And for a further decree allowing and awarding to the plaintiffs herein their costs and disbursements in this suit together with reasonable attorneys' fees to be paid from said trust fund before distribution thereof;
And for a decree directing the defendant, LESTER BARNUM, trustee of said trust fund, to pay therefrom the said expenses, costs and attorneys' fees and to distribute the remainder of said trust fund to the persons and in the proportions adjudged entitled thereto by the Court; and for such other and further relief as the Court may deem meet and equitable in the premises.
This summons is published pursuant to order of the Honorable D. N. Mackay, Judge of the above entitled Court, made and entered on the 11th day of September, 1947, directing publication of this summons for four (4) weeks in the SHERMAN COUNTY JOURNAL, a newspaper of general circulation, printed and published in Sherman County, Oregon, the first publication hereof to be made on the 12th day of September, 1947.
Pursuant to Section 9-111 O.C.L.A., as amended by Ch. 233 Or. L. 1947, a copy of this Summons, together with a copy of Plaintiff's Amended Complaint herein, both certified by plaintiff's attorneys, is being mailed to defendant McDermid Mayhew, the defendant designated by plaintiff's attorneys, and a copy of this Summons only, certified by Plaintiff's attorneys, is being mailed to each and every other defendant above named.
PLATT, HENDERSON, WARNER, CRAM & DICKINSON, Attorneys for Plaintiffs.
P. O. Address: 1115 United States National Bank Building, Portland 4, Oregon.

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Edna Melzer, Secretary

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Irma Johnson, N.G.
Clara Houston, Sec.
Turks Lodge No. 121 A.F. & A.M.
Meets on the 1st and 3rd Thursday evenings of each month. Visiting members are cordially invited to meet with us.
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From where I sit... by Joe Marsh

Yes, I'm Guilty!

Folks sometimes criticize us small-town editors for the way we often play up "little things" ahead of big... human, local news in place of world-events.

I can't deny it. Read the *Clarion* and you'll learn about the Martins' golden wedding anniversary... about the community sing down by the river... the husking bee at Sober Hoskins', where neighbors helped husk the corn, and later drank sparkling beer together.

"Little things?" Maybe. But from where I sit, they add up to the bigger things we call America: The friendliness of small towns... the helping hand... the respect for one another's rights. And above all the love of fellowship and freedom—whether it's freedom to speak one's mind or choose between a glass of beer or buttermilk.

I figure that if everybody looks after the "little things," maybe the bigger things will take care of themselves.

Joe Marsh

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Henry I. Savage, deceased, at the office of T. Lester Johnson, Attorney at law, Wasco, Oregon, within six months from the date of the first publication of this notice, to-wit: September 5, 1947.
Fred Cole Administrator
T. Lester Johnson
Attorney for Administrator
Wasco, Oregon.

NOTICE TO CREDITORS
All persons having claims against the Estate of Henry I. Savage, deceased, are hereby notified to present them, with the proper vouchers and duly verified, to the undersigned, the duly appointed, qualified and acting administrator of the Estate of Henry I. Savage, deceased, within six months from the date of the first publication of this notice, to-wit: September 5, 1947.
Fred Cole Administrator
T. Lester Johnson
Attorney for Administrator
Wasco, Oregon.

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