

Published Every Friday at Moro, Oregon. Editor: Giles L. French. Entered as second class matter at the Postoffice at Moro, Oregon under Act of Congress of March 3, 1919.

NATIONAL EDITORIAL ASSOCIATION Member. OREGON NEWSPAPER PUBLISHERS ASSOCIATION OFFICIAL COUNTY PAPER

SUBSCRIPTION RATES ONE YEAR \$2.00 JANUARY 2, 1948

NEW YEAR One is supposed to greet the new year with a great deal of joy even if certain aids to joyousness are necessary to attain the proper state of pleasantness.

Years, nowadays, start with a dark brown taste and end with bright lights and the rhythmical sounding of cymbals. Whether it is necessary for so many to be slightly numbed to venture into anything so hazardous as a new year is not known, but it seems the easiest conclusion.

Yet there could be little change in any one year. The habits of the people could not change much and nature will go on in its imperturbable course whether it be 1948 or 1949. It will be cold and hot, wet and dry; good people will be good and bad ones bad, and there won't be much change in the people in the year; men will be arot, men will go to jail; babies will be born and spend the rest of their lives wondering why; men will live who have nothing to do and wouldn't do it if they had and busy and useful men will die; nations will quarrel, and maybe fight; the sun will come up every morning and go down every night on a schedule that can be foretold; when it is over men and women will argue about whether certain events happened in this year or last, or next. The years are that much alike.

But mankind, at least the American variety, has set New Years aside as a time for the blowing to horns and of tops. Champagne, carousing, and late hours are indicated and indulged. Probably it makes for more and better resolutions on the morrow. The nation has one night to howl like the fabled she wolf from Butter creek and howl it will, —hearts nerves, and stomachs permitting. Happy (hic) New Year.

TAX PROPOSAL

The proposal that is being advanced under the name of the state's two major labor organizations and two farm organizations to change Oregon's tax system is not compete as reported. It is said to ask that receipts from the corporation excise tax be used as the general fund and not be offset against property taxes. It may be alright for labor to favor such a law but no farm owner can do so with his eyes open.

Under present law it is generally accepted that both the excise tax and the income tax be used to offset real property taxes. That is why there is a surplus in that fund now when other funds are low. That is why it is necessary to make a levy against real property before this kind of income can be used. It offsets the real property tax when the levy is made and can be used. A vote of people is necessary for such a levy. The Oregon voter, himself, is to blame for this condition, because he voted it that way. Although it is a very complicated system, the real property owner is well protected under the present law.

The Oregon Tax Study commission advocated that the property offset provision be removed from both the income and excise tax law. But further it recommended that the state be barred from levying a property tax at all for state purposes. That would give the state all the income and excise revenue and the smaller subdivisions all real property revenues.

state building fund. Slot and pin-ball machines, punch boards and other gambling devices are still uncontrolled in Oregon and are still largely tax free. Apparently no effort is going to be made to remove or control them during the present administration. Were they taxed for the benefit of the general funds of the state, counties and cities, there would be no need of raiding the excise tax fund of its surplus to offset money. That money is being held in trust to offset future taxes on property in Oregon. He who tries to take it away is no friend of the farmer.

HENRY IS WILLIN'

Mr. Wallace (Henry Agard) has said that he would run for president and has thereby created some excitement among people who watch politics and like to prophesy thereon. Some people prefer to figure how a horse or a dog will run and call it sports. Republicans say that the campaign of Mr. Wallace will attract the wider element from the Democrats and give the Republicans the victory. Perhaps they over estimate the number of actual new dealers among the Democrats. Actually there never were many new dealers even in the hey-day of that economic and political monstrosity. People voted on that side for reasons of fear, personal profit and prejudice long engendered.

But Democrats don't agree with Republicans. They never do. They say Mr. Truman will merely turn conservative and attract as many votes from the conservative side as he loses to Wallace. Apparently they think Mr. Truman be conservative or radical as he pleases, a sort of political chameleon. Mebbe so. Mebbe not. Anyway Mr. Wallace will add something to the campaign that neither Mr. Truman or anyone likely to get the Republican nomination can give. That is nonsense. Henry can think-up the darrest things to say, things in keeping with killing the pig crop and plowing up crops when people were hungry and cold. The great leader was rating about the third of us being ill-fed, ill-clothed, ill-housed about then. Remember.

When the saintly Mr. Wallace lets his bangs down into his eyes and talks about the troubles of the people he stirs up the thought less about as well as anyone now on the hustings. It adds a lot to a race to have some one like that in it. Some one will put up the money, there's lots of it. Fly to it Henry, we're agin ya.

THE OLD MEANTE

The communists make their little mistakes as well as anyone else. The Romanian branch of the party, on orders likely from Uncle Joe, have caused the abdication of young King Mihai, a name that would be plain Mike in our part of the world.

Whether or not Mike stayed on the Romanian throne was of no consequence because the communists have long quit bothering with him or his opinions. But, Mike, being young and romantically inclined, wants to get married to a blond Dane of the proper ancestral background.

The communists perhaps have not heard an expression common in the western world to the effect that all the world loves a lover. It will not be popular to chill the budding romance of Mike and Anna. Worst of all Romania is now governed by one Ana Pauker who is pictured as having the sort of feminine face which romance passes by with a shudder.

In Other Days

From the Observer, Jan. 1, 1900 T. W. Thornburg and Miss Nellie Farr of Wasco were married on the 24th at the home of Mr and Mrs Buxton in Moro. Justice Donahoo officiating.

Miss Sybil Chaney and Otis Hampton of Pendleton, cousins of Mrs A. S. Johnson and her sister Miss Jean Anderson, also of Pendleton, were holiday guests of Mr and Mrs A. S. Johnson and family at Kent.

C. R. Belshee has leased the Red Barn as a place to feed his horses.

From The G. V. J. Jan. 2, 1919 All Hunt club members on the losing side are requested to meet at the hall Friday evening to make arrangements to entertain the winners. By order of Captain S-chamel. Saturday evening P. H. Murphy received a Christmas card

Wasco Girl On Way To Meeting At Cleveland

By Mrs Belle Clothier Miss Patricia Kaseberg, daughter of Mr and Mrs L. E. Kaseberg, left Portland Saturday evening with a delegation of young people on the streamliner for Cleveland, Ohio to attend the world's youth fellowship convention.

Mrs C. H. Landes of Eugene spent the Christmas holidays with her parents, Mr and Mrs F. Claud Stephens of Wasco.

Patricia Kaseberg entertained at dinner Sunday afternoon, December 21, twelve young people from Wasco and Moro in honor of her birthday anniversary.

Mrs Fred Cole and Mrs Everett Winnett were hostesses to a very enjoyable shower given in honor of Idalia Spencer at the Fred Cole home December 19. Delicious refreshments were served and Miss Spencer received many beautiful gifts. Those attending were Mesdames Arvid Anderson, Arthur Spencer, Leonard Maurus Jr., Kenneth Blau, Gordon Harper, Vivian Rust, Howard Spencer, Bill Powell, Grace McDermid, Everett Winnett, Fred Cole and Miss Idalia Spencer. Miss Spencer will soon become the bride of Mr. Rex Bohns of Echo, Oregon.

Mr and Mrs Charles Fulton entertained with a cocktail party Saturday night honoring Mr and Mrs Robert Turner of Alaska. Guests were Mr and Mrs H. M. Zell, Mr and Mrs Floyd Root, Mr and Mrs Paulen Kaseberg, Mr and Mrs H. L. White, Mr and Mrs Charles Urness of The Dalles and Mrs B. Estelle Hailey, later they attended the dance.

The Women's Study club met Friday afternoon at the home of Mrs B. Estelle Hailey for its annual Christmas party.

Mrs Paulen Kaseberg entertained with cards Monday afternoon honoring Mrs Robert Turner of Alaska. A one o'clock luncheon was served followed by two tables of cards. Scoring honors going to Mrs Charles Fulton and Mrs Robert Turner.

Mrs Ida Andrews was a Christmas guest in Portland visiting her son in law and daughter, Mr and Mrs Wade Hull, Marie and Effie Andrews.

Mr and Mrs Gordon Rich of Portland were Christmas guests of the former's mother, Mrs Sadie Rich.

Christmas dinner guests at the Dale Laughlin home were Mr and

from his son, Nathan in France, dated December 7 and says he will leave soon for home. Nathan Murphy joined the Canadian army in 1914.

Matt Simon and wife came in Friday night and are at home now on the Koepke place.

From the Observer Jan. 4, 1929 Gail Amidon, who has been seriously ill with pneumonia, is reported much better.

A. E. Moretz, former Sherman county resident, now living at Freewater was visiting this week at the W. C. Miller home.

Mr and Mrs J. E. McClure of Wasco are proud parents of a 6 1/2 pound daughter, born December 29 at St. Vincent's hospital in Portland. She has been named Jean Helen.

People's Column

TO THE EDITOR: Re your editorial "These Things We Note" in Journal of December 26, 1947, let me speak a word for the dairyman.

He complies with the law which demands a certain percent butterfat content in his market milk.

He and his plant are under rigid inspection.

If the public isn't satisfied with the milk product why doesn't it "write its legislator".

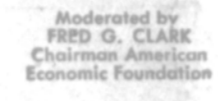
The legislature makes the laws that govern the production and distribution of market milk.

I'd like to suggest that your editorial writer turn his talents to constructive criticism, rather than the destructive type so often followed.

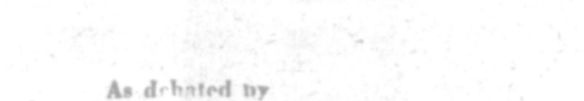
Respectfully yours - from one who has had several years experience at the cow end of the dairy industry. Lots R. Olds.

"WAKE UP, AMERICA!"

Should We Reduce Personal Income Taxes Now?



Dr. Harry W. Laidler, Executive Director, League for Industrial Democracy, Author of "Social-Economic Movements"



Allen W. Rucker, President of the Tool Owners Union, Author of "Labor's Road to Plenty"

DR. LAIDLER OPENS: The present personal income taxes should not now be reduced. The income taxes now collected are needed to make possible a balanced budget and pay the debt of nearly \$260,000,000.00.

MR. RUCKER OPENS: Income taxes (or equivalent) must continue for many years; it is the price we are paying for deficit spending. But the present rates—which go as high as 94%—constitute a real danger to our national welfare.

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Mr and Mrs Leroy Belshee and daughter, Jeanette were holiday guests in Seattle, Washington. Mrs Jennie Hearing spent the Christmas holidays at the home of her daughter, Mrs Edna Dunn in Portland.

Don Crews of Portland was a holiday guest of his grandparents, Mr and Mrs F. M. Crews, as was Mr and Mrs Marion Crews, Wayne Hull and Mrs A. C. Hull.

Christmas guests of Mr and Mrs Ted Everett were Mr and Mrs Charles Everett, James Maddox, Wilma Wilde, and H. E. Everett.

Bill E. Todd INSURANCE

MORO OREGON

NOTICE OF FINAL ACCOUNT Notice is hereby given that the undersigned has filed in the County Court of the State of Oregon for Sherman County her Final Account and Report as Administratrix of the Estate of Frankie Powell, deceased, and that Monday, the 26th day of January, 1948, at 10:00 o'clock A. M., of said day, at the courtroom in the courthouse in Moro, Sherman County, Oregon, have been fixed by the Court as the time and place for hearing of objections to said Final Account and Report and for the settlement of said estate.

Opal Parkins Administratrix T. Lester Johnson, Attorney for Administratrix 8-11c

NOTICE OF FINAL SETTLEMENT Notice is hereby given, that Donald O. McDermid and Malcolm J. McDermid, administrators of the estate of Donald McDermid, deceased, have filed their Final Account and Petition for Distribution and that Tuesday January 27, 1948, at 2:00 p. m. in the County Court Room in the County Court House in Moro, Sherman County, Oregon, has been fixed as the time and place for the hearing of objections, if any there be, to said final account and Petition for Distribution.

DONALD O. McDERMID and MALCOLM J. McDERMID, Administrators of Donald McDermid Estate. BROWN & VAN VACTOR Attorneys, The Dalles, Ore. 8-11c

IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF SHERMAN GUY C. ANDREWS, Administrator of the Estate of Antoine B. Sandvig, Deceased. Plaintiff

vs. OLIVIA CARR, MONRAD WIGEN, OLGA OGILVIE, ELMER WIGEN HUSCROFT, IRENE OLGA MITCHELL, EINER ANDESTADT, ARNE ANDESTADT, ROY ANDESTADT, MRS ROSE TEN, VICTOR SANDVIG, Now known as VICTOR SANDVICK, VALBORG SANDVIG LARSEN, HJORDIS SYLVIA HONVE, OLAF KJELL GIOVANNI, JENNY SANDVIG TOSSEBRO, OLAF SANDVIG, AMBROSIA SANDVIG ENGELBERG, BORGHILD VICTORIA SANDVIG BOE, EDVIN SANDVIG, and all persons unnamed or unknown having or claiming any interest in said Estate as heirs or distributees Defendants

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IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF SHERMAN GUY C. ANDREWS, Administrator of the Estate of Antoine B. Sandvig, Deceased. Plaintiff

vs. OLIVIA CARR, MONRAD WIGEN, OLGA OGILVIE, ELMER WIGEN HUSCROFT, IRENE OLGA MITCHELL, EINER ANDESTADT, ARNE ANDESTADT, ROY ANDESTADT, MRS ROSE TEN, VICTOR SANDVIG, Now known as VICTOR SANDVICK, VALBORG SANDVIG LARSEN, HJORDIS SYLVIA HONVE, OLAF KJELL GIOVANNI, JENNY SANDVIG TOSSEBRO, OLAF SANDVIG, AMBROSIA SANDVIG ENGELBERG, BORGHILD VICTORIA SANDVIG BOE, EDVIN SANDVIG, and all persons unnamed or unknown having or claiming any interest in said Estate as heirs or distributees Defendants

CITATION TO: Olivia Carr, Monrad Wigen, Olga Ogilvie, Elmer Wigen Huscroft, Irene Olga Mitchell, Einer Andestadt, Arne Andestadt, Roy Andestadt, Mrs Rose Ten, Victor Sandvig, Now known as Victor Sandvick, Valborg Sandvig Larsen, Hjordis Sylvia Honve, Olaf Kjell Giovanni, Jenny Sandvig Tossebro, Olaf Sandvig, Ambrosia Sand