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TAX INFORMATION

The state tax commission has published a book in an effort to show the taxpayer where the state gets its money and what it spends it for. The idea came from the tax study committee and more specifically from Howard Helton. It was prepared and published under the name of the commission because the commission has the money to do that sort of thing and the study committee has not.

Although it contains charts there are also figures, placed in the form of statistics, but these are not so formidable as some. Here are some comparisons: In 1940 the personal income brought in \$4,016,000. That was the last normal business year. In 1948-49 the personal income tax brought in \$35,811,000. Change in rates was not of great importance. Considering the population growth and the inflation of the dollar since 1940 it may be estimated that the personal income tax would bring in about \$15,000,000 when and if times get normal again.

Gasoline taxes have grown from \$11 million to \$20 million; motor vehicle taxes from 4.6 million to \$10.4 million; alcoholic beverage taxes from \$3.5 to \$8.9 million; federal grants from \$8.2 to \$19.3. Corporation excise taxes have grown from \$2,005,000 to \$20,041,000 which indicates that the normal revenue would be around eight or ten million—if things ever get normal.

The state's total income including federal grants was \$142,581,000 in the 1948-49 tax year. Of this sum 26 percent went for education, 29 percent for highways, 17 percent for public welfare and other amounts down to four percent for general government, accounted for the remainder.

In costs here are the figures: highway costs grew from \$11.4 in 1940 to \$41.4 in 1948-49; education costs from \$4.9 to \$36.6; public welfare from \$9.4 to \$24.5; other costs grew at a lesser rate.

For the present fiscal year 1949-50 the local taxes were divided as follows: education 59 percent, county 18 percent, cities 17 percent, roads 4 percent and other 2 percent.

Property taxes levied includes the income tax offset (which is levied as a property tax) and totals \$122,000,000. Of this sum \$82,000,000 is used to educate the young.

Perhaps the most valuable page is the one showing the state tax collections, at least, it will have the most value after the lapse of a year. It is some simplified information that every citizen should have—and should study. It may be obtained from the commission or in limited form from this office.

NEW APPORTIONMENT BILL

Another bill has been initiated by a non-partisan group for reapportionment of the state legislature. It is a compromise measure which incorporates some of the federal plan which had received the support of agricultural and county groups during the winter.

Under this plan each county will have at least one representative. Senators will be apportioned according to population except that no more than three counties can be bunched into one senatorial district. No county may have more than one quarter of the total of either house. Under this plan there will be 36 senators.

The first reapportionment bill filed with the secretary of state would apportion the legislature on a strict population basis except that no county would have more than a third of the total. Labor was the principal sponsor of that measure.

Rural Oregon will have the choice between a bill which will give it very good representation of a bill that will restrict it very seriously in numbers of legislators. The Farm

Bureau, the Wheat League and the Association of Counties are expected to support the bill that was filed this week. Some young Republicans, and rural organizations in general will see the advantages of the new proposal, which will help them although not as simple nor so easily explained as was the federal plan from which this one is taken.

Under the labor proposal Sherman county would have a sixth of a senator and a fifth of a representative. Under this new balanced plan Sherman county would have a third of a senator and one representative.

The counties of Clackamas, Lane and Marion will gain under the new plan over what they might have under the labor plan and there are many thousands of votes in those counties. Perhaps, as in many legislative matters, no one gets exactly what he wants. The choice is seldom between perfection and nothing; more often it is between two measures and one must choose what is best.

The new plan, the balanced plan, is much superior for rural areas of Oregon and that being the case it is best for the state.

People's Column

to the Editor:  
Some 100 Sherman County citizens attended and immensely enjoyed the square dance clinic in Moro on February 13. It is felt that the editor of the Sherman County Journal did not present a complete picture of the arrangements made concerning this event in his column "These Things We Note," in the February 17 issue.

The appearance of Miss Malilieu resulted from a request by a number to Sherman County Citizens who had knowledge of the program, not from "an ever watchful government" forcing its unwanted activities on an "uncomplaining" rural populace. After receiving this request Mr. Thompson, the county agent, contacted the authorities through which such services could be obtained. The favorable reaction of the participants justifies the time and effort spent by planners. It will be extremely surprising if an overwhelming majority of the participants in the first meeting do not return for the second session.

No doubt a major key to this success was the conduct of the leader who evidently had had considerable training and a wealth of experience in working with large groups of people. The skill required is directly proportional to the size of the group. Though it may be well to say, "There's a lively bunch of square dancers hereabouts," the point is that several recent attempts to start a program proved abortive. Gentlemen who are "in the know" prefer to pick experienced partners. Ladies are especially handicapped for they are reluctant to indicate their desires and must await the invitations of a gentleman. No skill—no invitations and the vicious cycle continues. Dissatisfaction results when experts and novice try to perform on the same level. Initiates progress satisfactorily only when they are taught in a progressive series of steps and movements. At times the editor has verbally chastised our young folks in his column for seeking recreation outside of the county. Square dancing will afford opportunity to find wholesome pursuits close to home. It was a joy to see so many enthusiastic teenagers exhibiting such interest who had had little or no previous opportunity to learn the old steps.

The individuals responsible for arranging these meetings should be highly commended for taking advantage of a service that exists, even though the method by which the program is supported may be questioned.

Keneth G. Young

SAFETY MEN AT WORK

Oregon's new State Safety commission took shape in Salem last week with the joint announcement of its formation and appointment of commission members by Governor McKay Secretary Newby and Superintendent of Public Instruction Putnam.

Named to the commission were G. C. Knodell, Albany, Henry G. Enders, Ashland, and Earl A. Bopp, Ontario.

The commission, a three-member unit set up to coordinate the activities of the several state departments and offices responsible for various phases of safety, selected Commissioner Knodell as chairman and named Captain Walter Lansing, head of the secretary of State's traffic safety division, for coordinator and executive secretary.

CENSUS TAKERS NOTE

Persons employed as enumerators for the 17th decennial census in Sherman county will earn about \$8.00 to \$9.00 per day it is announced by Robert W. Gibson, census district supervisor, whose office is located at Room 6, Sommer Bldg., La Grande. The enumerator's pay scale is based on the payment of piece prices, so much per name, per farm, or per dwelling unit enumerated in the census.

Applications for enumerator jobs now are being received by the district supervisor's office. Most of the enumerators will be employed for a period of from two to four weeks. They will be expected to complete their work within a limited period of time without regard to the customary number of hours worked each day or week. Evening work will be necessary in order to reach occupants of dwellings who are away during daytime calls but no overtime will be paid.

Enumerators must have a high school education or equivalent experience, be in good health and of good character, and preferably between the ages of 25 and 45 years. Veterans will be given preference over non-veterans provided they are otherwise qualified. Enumerators in rural areas must furnish their own cars. The method of payment and rate of pay will provide for the expense of operating cars on official census business.

Persons receiving federal retirement pay, state and local government employees, law enforcement officers, officers of political organizations or persons engaged in political activity are ineligible for employment as enumerators. Neither can close relatives be employed in the same local census office.

OFFICIALS TO MEET

City budgeting, local improvement planning and financing, proposed state legislation, and many other items of current interest to city officials and civic leaders of this area will be on the agenda of a regional League of Oregon Cities dinner meeting which has been scheduled for March 2, 7:00 p. m. at The Dalles Country Club in The Dalles.

Mayor Mauser has issued invitations to the mayor, councilmen, and other city officials of the area, and delegations are expected from Antelope, Arlington, Cascade Locks, Condon, Dufur, Fossil, Grass Valley, Hood River, Lonerock, Maupin, Moro, Mosier, Shaniko, and Wasco. The meeting at The Dalles is the fifth of a series of 22 such regional meetings being conducted throughout the state this spring, which are expected to draw a total attendance of over 1,000 town and city officials.

In announcing the meeting at The Dalles, League President Hollis S. Smith, mayor of Dallas, stated that the 1950 meetings have been timed to coincide with the preliminary planning of city budgets for the new fiscal year and that he felt that a great deal of value could be derived by the city officials through an opportunity of exchanging ideas, experiences, and comments on the many mutual financing problems presently faced by these officials. He stressed the fact that the meeting will be devoted largely to informal round-table discussions with full opportunity for the several city delegations to present their particular problems.

Accompanying President Smith to The Dalles will be Herman Kehrl, league executive secretary; Deane Jaeger, league consultant; and Arnold M. Westling, planning and public work consultant for the Bureau of Municipal Research and Service, together with representatives of the executive committee of the league.

Lupine Rebekah Lodge No. 116 Meets 2nd and 4th Tuesdays of each month. Visiting members welcome. Helen Kruger, N. G. Lucille May, Sec.

Eureka Lodge No. 121 A.F. & A.M. Meets on the 1st and 3rd Thursday evenings each month. Visiting members cordially invited to meet with us. C. S. Bennett, W. M. H. B. Pinkerton, Secretary

Moro Lodge No. 113 I.O.O.F. Meets 1st and 3rd Tuesdays in I.O.O.F. hall. Transient and visiting brothers are cordially invited to meet with us.

Leo Watkins, N. G. John DeMoss, Secretary

Bethlehem Chapter No. 78 O.E.S. Meets every second and fourth Thursday in each month; visiting members invited. Moro, Oregon. Olive Young, W. M. Naonil Van Gilder, Secretary



STEADY HAND . . . Frank Rittis, engraver for Elgin, Ill., watch company, has etched complete alphabet, his name and letters, "USA," on head of a common pin. Rittis has worked at the same job for 50 years.

PEARSON ANNOUNCES

Walter J. Pearson, state treasurer and former member of the legislature, today announced his candidacy for the Democratic nomination for governor in the primary election May 19.

Pearson was elected to the House of Representatives from Multnomah county in 1943 and served in the Senate in 1945 and 1947 before being elected treasurer. He has consistently supported old-age pensions, labor, the working farmer and small business. He has steadily opposed the sales tax and urged tightening of our present tax laws before adopting any new taxes.

NOTICE OF NON-HIGH SCHOOL DISTRICT BUDGET HEARING

NOTICE IT HEREBY GIVEN in compliance with section 111-1244, O.C.L.A., to the legal voters of the Nonhigh School District of Sherman County, Oregon, that a meeting will be held at the Courthouse in Moro, Oregon, on the 13th day of March, 1950, at 10:00 o'clock a. m. for the purpose of discussing the budget for the fiscal year beginning July 1, 1950, and ending June 30, 1951, hereinafter set forth.

BUDGET ESTIMATED RECEIPTS

1. Estimated available cash on hand at beginning of the year for which this budget is made is	\$ 2746.44
2. Estimated receipts from delinquent taxes	None
3. Amounts received from other sources	3837.16
Basic School Fund	1090.72
<b>Total</b>	<b>\$ 7674.32</b>

ESTIMATED EXPENDITURES

1. Tuition	\$ 11,345.28
2. Transportation	3,200.00
3. Personal Service (Clerical—Legal)	22.50
4. Postage, Telegraph, Telephone	6.00
5. Supplies and Printing	20.00
6. Election and Publicity	75.00
7. Travel	
8. Interest on Warrants or other	
9. Other Miscellaneous Expenses	500.00
10. Emergency	
<b>Totals</b>	<b>\$ 15,168.78</b>

SUMMARY OF ESTIMATED EXPENDITURES, RECEIPTS, AND AVAILABLE CASH BALANCES AND TAX LEVY

I. Total estimated expenditures	\$ 15,168.78
II. Deduct total estimated receipts and available cash balances	1,090.72
III. Amount necessary to balance the budget	14,078.06
IV. Deduct deficit forwarded to next fiscal year	
V. Balance to be raised by taxation	
VI. Add estimated amount of taxes that will not be collected during the fiscal year for which this budget is made	422.34
VII. Total estimated tax levy for the ensuing fiscal year	\$ 14,500.40

INDEBTEDNESS

1. Amount of warrant indebtedness on warrants issued and endorsed "not paid for want of funds"	None
2. Amount of other indebtedness	None
3. Total Indebtedness (sum of items 1, 2)	None

Dated Feb. 15, 1950  
Signed Wily W. Knighten  
Clerk  
Kenneth Fridley  
Chairman, Board of Directors

In Days of Old

From the Grass Valley Journal February 25, 1921

Jacob Wassenmiller took a sleigh ride to town Monday—said he had not gotten his auto license yet.

The Hunt club supper at Kent was held Saturday evening with Capt. Sproul and his losing side giving the boys a good time. Matt Simon was toastmaster and C. C. Calkins and D. E. Stephens talked.

A party of friends gathered in header boxes and went out to help celebrate Jake Wilson's 44th birthday.

From the Observer, Feb. 24, 1911

The first Oregon Trunk coach with President Stevens got through to Metolius on the 15. H. M. Shull drove down one mile last week with his three 6 mule rigs to take possession of his Gorman farm.

J. Clark Teal has sold his farm to R. C. Byers and will move to Clark county, Washington. The DeMoss Springs Sunday school is the largest in the United States. There are 41 residents and last Sunday 43 attended.

From the Observer, Feb. 27, 1931

Doby Point school qualified

"Charles Hyman" a name to remember in dresses on the tailored line.

GRETA, The Dalles

this week as the first in the county to be a standard school for the year.

Miss Lois Bryant entertained for the staff of the Moro Optimist last Thursday evening. Present were Josephine Johnson, Earl McKinney, Miss Brauning, Doris Amidon, Roland McLachlan, Bernard Rice, Arnold Landry, Iva Belshee, Alice Kesinger, Marjorie Kunsman and Eva Miller.

Wednesday morning a light snow visited Moro and at Grass Valley the ground was white.

NOTICE TO CREDITORS

All persons having claims against the estate of Emma J. Sayrs, deceased, are hereby notified to present them, in proper form, to the undersigned, the duly appointed, qualified and acting Executor of the Last Will and Testament of Emma J. Sayrs, deceased, at the office of Geo. G. Updegraff, Moro, Oregon, within six months from the date of this notice, to wit: February 24, 1950.

Carroll Sayrs  
Geo. G. Updegraff  
Attorney for Executor 17-20c

NOTICE OF FINAL HEARING

NOTICE is hereby given that the undersigned has filed in the County Court of the State of Oregon for Sherman County

County his Final and Supplemental Final Account as Administrator, with the will annexed, of the Estate of William M. Van Patten, deceased, and that Monday, the 20th day of March 1950, at 10:00 o'clock A. M. of said day, at the court room, in the court house in Moro, Sherman County, Oregon, have been fixed by the court as the time and place for hearing of objections to said Final and Supplemental Final Account and for the settlement of said estate.

T. Lester Johnson  
Administrator with Will Annexed. 16-19c

NOTICE OF FINAL HEARING

Notice is hereby given that Charles A. Tom, Administrator of the Estate of Cora E. Bartholomew, deceased, has filed in the County Court of the State of Oregon for Sherman County, his Final Account and the Court has set the 13th day of March 1950 in the Office of the County Clerk in the Court House at Moro, Oregon, at the hour of 10:00 o'clock a. m. as the time and place for the settlement of said accounting and hearing of objections to the same, if any.

Charles A. Tom  
Administrator

He started for college—at 12



Young Bill's no child prodigy. But he does have a pretty bright father.

Back in 1942, when the Payroll Savings Plan of buying U.S. Bonds began, Bill's father signed up fast. He didn't make a very impressive salary, but he was bound that his son was going to have a chance to go to college.

And (we said he was bright) he realized right away that the Payroll Savings Plan offered the best possible opportunity for saving up the boy's tuition. The safest, easiest way of saving in the world, with \$10 paid back for every \$7.50 invested.

So, since 1942 those "college education" Bonds have been growing, right along with Bill. He's seven-teen now, and he writes home from college that he thinks Yale, and his father, are pretty wonderful.

Put more opportunity in your future! Invest in U.S. Savings Bonds  
Sherman County Journal

This is an official U. S. Treasury advertisement prepared under auspices of Treasury Department Advertising Council.

Let Me File YOUR SAWS

They will cut LIKE NEW! All filing done by machine—more accurate and more uniform than when done by hand. All types of saws—YOU WILL LIKE THESE SHARP SAWS.

Virgil Conlee  
Leave at Ranch & Home

Enjoy Old Sunny Brook BRAND the whiskey that's "Cheerful as its Name"

A Sure-Fire Hit

KENTUCKY WHISKEY—A BLEND

NATIONAL DISTILLERS PRODUCTS CORPORATION, NEW YORK • 65% GRAIN NEUTRAL SPIRITS