

Sherman County Journal
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Giles L. French Editor

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OFFICIAL COUNTY PAPER



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CHRISTMAS

As is customary Christmas is coming. Despite its additional worries in preparation, it is a delightful season, one in which people make an effort to be kind to one another. One might inquire if such conduct wouldn't be useful at every season of the year. The answer is No.

Such things are comparative and the reason the kind treatment is appreciated is because of its lack of frequency. Not that we usually treat our fellowman badly; he is most often given the treatment he deserves and his own conduct merits. So a season of extra kindness is wonderful.

The giving of gifts is a pleasant custom among families and is seldom carried to such extremes as to be financially burdensome. The commercial aspects of it are occasionally overdone, but then we Americans overdo everything. Gifts are in the spirit of Christmas, of long tradition, but are only one manifestation of Christmas and the spirit of kindness that causes its continuance.

The much berated Christmas card, gaudy and trite as it so often is, is a more inclusive phase of the holiday than is gift giving. It is a way of saying to a friend, "We are thinking of you". That is behind the words printed on the card, whatever they may be.

Christmas cards are so varied as to be guilty of any criticism, worthy of any praise. The graphic arts industry has done a magnificent job with them—and achieved a commercial success. The ones in the fancier boxes, however, carry no stronger affirmation of affection than do the simpler ones. They all say, "We like you and wish you well". What more can one ask of a season or a friend?

PROPERTY REAPPRAISAL

A good deal of suspicion has been aroused here and there about the reappraisal program of the state tax commission. It is not, in fact, a program of the tax commission although its members favor it. It came from the legislature and its study committees originally.

It is a distressing fact that some property is not on the tax rolls at all; that some property has not been reappraised for 20 years; that a new valuation has not been reflected in assessments. The reappraisal program started to overcome some of these difficulties.

There is no intent to raise taxes; the idea is to equalize taxes between all property owners some of whom are assessed incorrectly.

The impact of the bill in the 1951 legislature that would have repealed the 14 exemptions in the excise tax is another reason for modernizing assessments. Utilities are assessed by the state tax commission and are valued or reappraised annually. One of the exemptions in the excise tax exempts utilities who claimed that their assessments were so much higher than other property that an excise tax would be oppressive. Utilities produced some figures that indicated that this might be so in some counties.

If it be true that utilities are paying excessive property taxes to so great an extent that they must be exempted from the excise tax it is indicative of a very poor and unjust tax system. Property taxes should bear equally on all property and all property owners and excise tax should also be an equally heavy tax on all liable to it.

In other words the lot in Moro owned by the power company should be assessed at the same figure as if it were owned by an individual. Also the power company should pay the excise tax just the same as other corporations.

If the several assessors, aided by local citizens in each county, can appraise the property of the counties at a fair figure then the tax commission, through the ratio system, can equalize between counties. It

can then place a valuation on utilities that will be fair to them and to others. We can by that means get rid of inequalities.

Sherman county land, altho appraised at an average value of \$21.22, is reasonably well appraised as to comparative values in different districts. It is not correctly appraised as to actual value.

It is a difficult job to appraise land and buildings and personal property so that the burden of an equal millage rate will fall equally on all owners. Personal property is the most difficult problem.

Purpose of the reappraisal program is to determine the value of all property in the state so the glaring inequalities in present taxation can be eradicated. The passage of the six mill limitation has reduced the necessity of equalization between counties although it is still important as long as utilities are assessed by the state tax commission and taxes collected for local governments. It is still necessary to reappraise within counties where some glaring inequalities can be found especially in counties where there has been many changes in recent years.

Pope, Barney's Grass Valley

OUR WIDE CHOICE OF PRICES enables the family to limit the cost to its needs or wishes.

Spencer & Libby
Funeral Home
100 KELLY AVE.

ABOUT THE COUNTY

Miss Helen Steenkolk had the misfortune of fracturing a bone in an ankle while skiling on Mt. Hood Sunday. She has it in a cast but is able to continue teaching after one days absence.

WASCO METHODIST CHURCH
Christmas Sunday December 21 10 a. m. Sunday School 11 a. m. Christmas Service.

The minister will preach "The Virgin Birth of Christ" and will refer to the error in the new revised version of the Bible.

Dr. Frank D. Reid
DENTIST
MORO, OREGON
In office at Hotel Tuesday and Wednesday.

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. Clyde Gillmor, W.M. H. D. Pinkerton, Secretary

Bethlehem Chapter No. 78. O.E.S.
Meets every second and fourth Thursday in each month; visiting members invited. Moro, Oregon. Bonnie May, W. M. Gwen Ross, 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. Floyd Lane, N. G. Leo Watkins, Secretary

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

Want Ads

FOR SALE: Oil circulating heater and dining room table. Bob Brisbane, Moro. 7c

FOR SALE: 1951 Chevrolet Club Coupe. Clean and in good condition. Arstall-Monroe Pontiac. Phone 191, Moro. 7c

WANTED: Man with car to call on farmers in Sherman county. \$15 to \$20 a day. No experience or capital required. Write McNess Co. Dept. B, 2423 Magnolia St., Oakland 7, Calif.

CUSTOM SLAUGHTERING — Meat cutting, wrapping, sharp freeze. C & C Food Store, Grass Valley, Oregon. 47fn

NEED AN ALL-PURPOSE CAR? Then see the Willys Station Wagon on display at WILLIS MOTOR CO. All-steel body, overdrive, plenty of carrying capacity

Smith Callaway CHAPEL
Funeral Advisors and directors
LEONARD R. SMITH
Phone The Dalles 3135

means safety, economy and practical transportation. Also New Four Wheel Drive JEEPS, PICK-UPS and STATION WAGONS. Contact WILLIS MOTOR for Willys-Overland Sales, Service, Parts and Accessories. West Columbia River Highway, The Dalles, Oregon. 23-1c.

FOR SALE: HEATO-MISER Takes the waste heat from the stove pipe and distributes it through out the house. Ranch & Home Store, Moro, Oregon. 5c

FOR SALE: Tamarack fence posts 6 ft. 25c & 6 1/2 ft. 27c; good gravel road. See or Write Homer Davis, Lone-rock, Oregon. 6-9c

WANTED: Man with car to service 800 family Watkins Route. Above average earnings for right man. If you have car and good local references, write for information to The J. R. Watkins Co., 137 Dexter Ave., Seattle 9, Washington. 6-11c

LEGAL NOTICES
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 her Final Report and Account as Administratrix of the estate of Kenneth W. Blau, deceased, and that Saturday, January 17, Building Hwde, Barney's G. V.

1953, at ten o'clock A. M. of said day, at the County Court house, at Moro, Oregon, has been fixed by the Court as the time and place for hearing of objections to said Final Report and Account and the settlement of said estate.

Margaret Blau
Geo. G. Updegraff, 7-10c
Attorney for Administratrix

NOTICE TO CREDITORS
All persons having claims against the Estate of Mary E. Roos, deceased, are hereby notified to present them, with the proper vouchers and duly verified, to the undersigned, the duly appointed, qualified and acting executor of the estate of Mary E. Roos, deceased, at Moro, Oregon, within six months from the date of the first publication of this notice, to-wit: November 28, 1952.

William Roos
Executor
T. Lester Johnson
Attorney for Executor 4-7c

NOTICE OF HEARING ON FINAL REPORT
Notice is given that Mary J. Baker, executrix of the Last Will and Testament of Roy J. Baker, deceased, has filed with the clerk of the County Court of Sherman County, Oregon, her final report and account of her administration of said estate and said court has fixed Saturday, the 27th day of December 1952 at the hour of 11 o'clock a. m. of said day and the court room in Moro in Sherman County, Oregon, as the time and place for hearing all objections to said report and the settlement thereof.

Mary J. Baker
Executrix
Carlton L. Pepper
Attorney for Executrix 4-7c

Caulking Compound, Barney GV Pulleys, Barney's Grass Valley

When you ask for
you tell the world
you know
great
straight
Kentucky
bourbon

\$2.60 pt
\$4.10 Fifth

86 PROOF • THE OLD HERMITAGE COMPANY, FRANKFORT, KENTUCKY

Toys Toys Toys
Tree Lights
other gifts for mother & father
RANCH & HOME STORE
MORO, OREGON

WINTER WONDERLAND
DANCE
Sat. Dec. 20
Moro School Gym.
FORMAL
Ken Knott
and his orchestra
\$1.50 per person
\$2.50 a couple

Pre-Holiday SALE of
Lovely Dresses starts Dec. 8
20 percent off
Beautiful Christmas Gifts - Costume Jewelry
Hose - Handkerchiefs - Everything in Ladies'
Apparel - Christmas Shop Here
GAY SHOP
WASCO, OREGON

Beefo's Beefo's
There are, says the philosopher, many reasons for drinking and any one is enough. One of said reasons, surely, is fellowship, the friendliness of just getting together, and that we see most often.
BEEFO'S
At the CAPITAL CITY, Moro, Oregon
Beefo's Beefo's

Merry Christmas

Sing out the wonderful tidings again this Christmas

May & Son
Groceries - Frozen Storage

CHRISTMAS GREETINGS

We're putting plenty of steam into our "Merry Christmas"

Flatt Truck Service

Christmas Greetings
and
A Happy New Year to all
BAUMGARTNER'S Grass Valley

BLITZ WEINHARD FOR ME!

OREGON'S OWN FINE BEER SINCE 1856

AUNT FANNY
UNCLE ZEKE
TO: COUSIN
SUSIE

BLITZ WEINHARD CO. PORTLAND, ORE.