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THE LEGISLATURE

This session of the legislature met with a very serious money problem and not much experience with which to deal with it. Further handicap is that the Republicans have been spending too much money and the Democrats promising to spend more. When the Democrats won they had the job of exceeding what was already too much. It is generally agreed that the Republicans lost because they spent too much—45 per cent too much.

It is too early to tell what will come out of it but this is a guess. Only the "sur" will be repealed—the tax will remain. There will be no repeal of the six mill limit of a state property tax. Voters will be faced with a law that will increase income taxes about 80 per cent over 1955 and they can take that or a property tax. If they initiate and defeat the bill there will be a property tax and perhaps another session of the legislature.

This is basically a new deal legislature, composed of a majority of members whose thinking was formed under that era of business hate, government spending, repression of the individual.

This legislature can be expected to deal roughly with utilities without noting that utilities have a better record for giving a dollar's worth of service for a dollar than has government. This will, of course, retard development of the state. For ourselves that is not necessarily bad. If we reduce the number who come here to partake in our high wages, high benefits, high welfare, we may like it.

This administration is a labor administration with many feeling a duty toward labor because of election support. It is generally understood the truckers are also partly responsible for the change and will be well served. That means bigger unemployment benefits with more liberal provisions for getting on the list, broader benefits for workmen injured or merely ill, more union labor dictation. This may not cause the loss of many firms to the state but it will reduce the number that might come and slow expansion of those that remain.

More money for schools is desired having been promised. But how to get it is the same old problem—and who to get it from. Different counties than heretofore believed are "have" counties and Portland is feeling the pinch of providing so much up-state school expenses. There is no plan, and no one capable of providing a plan, to provide better education. It will probably continue to be an expensive mess.

It is unfortunate for new dealers to come into power without a backlog of conservative government funds to tap. Radicals—and new dealers are radicals—have no ability to encourage business or provide tax funds. Their policy is to spend, not produce.

There will be an attempt to issue several kinds of bonds to obtain money for building at institutions, for high education, for veterans and already for highways. Taxpayers who are interested in sound government and balanced financing should begin writing to their legislators. In some cases this will not be effective because to a marked degree for Oregon legislators, the present membership has loyalty to pressure groups instead of to the general run of voters.

PLANS FOR SCHOOLS

This last week has seen the first hearings on bills to change the method of apportionment of the basic school fund. First up was the key-district plan which was violently opposed by Portland.

Let it be said here and now that Portland has been providing some \$4,000,000 in school money to up-state districts. Fairness indicates that that is a pretty big contribution for the city to make to the state, more than should be asked, or given. Should the basic school fund be boosted to \$120 the Portland contribution would be in excess of \$6,000,000.

The announced purpose of the basic school fund when it was approved back in 1946 was to "equalize educational opportunities" for all children in the state. No attempt was ever made to do that except by an isolated few. There is no formula for it any place. No formula will be found without effort and none is being

made. What has been done and what is being done now, is to equalize taxes for schools all over the state. The basic school fund apportionment was made for that purpose. The key-district bill would take more from "have" districts and give more to "have-not" districts. Money-wise, that is.

So far the basic school fund has put a nice premium on inefficiency, it has made it harder to make proper district organization changes, although for other reasons, many have been made. It has certainly increased the cost of schools and will continue to do so. Anyone knows what would happen to their own costs—on farm or in business—if some agency tried to pay half the expenses.

So far as has been shown the basic school fund has contributed nothing toward the improvement of education in Oregon. "Educators" know as little about education as they know about how to "equalize educational opportunities" and naturally. Not knowing what they are trying to do they are naturally incapable of determining a way to "equalize" the results of their efforts.

We expect no improvement in school costs or "education" as long as taxpayer money flows so freely. There is no incentive to improve. The taxpayer is stuck with it until he rebels just as he is stuck with a school system that turns out children who will not read and cannot write.

Oregon of a certainty has some excellent teachers who manage to impart some knowledge and even in some cases a bit of mental curiosity despite a school system as hide-bound as a cocoon.

Oregon needs district reorganization until every county is as well organized as is Sherman county; it needs to put a larger burden on local districts until they have become efficient; it needs emphasis on functional buildings at lowered prices, among other things.

If there is to be a change in methods of apportionment the new methods should take into account quality of education (if that could be determined) and costs of providing education. Nothing can be expected at present because the aims are wrong.

VARIABLE RATIO

Democrat Walter Pearson has introduced a bill for a variable ratio of assessments with specific ratios in competition to a bill by Republican Rudie Wilhelm. Both are probably trying to reap political benefit from the arousal of Multnomah county home owners who are trying to get preferential treatment in taxes.

Both Mr. Pearson and Mr. Wilhelm should know better. The theory of property taxation in Oregon is that all property shall be assessed by the assessor on the basis of its value and that that like property shall pay like taxes. The reappraisal program has been working toward the realization of this goal. Inequities had crept in during the years and it needed a house cleaning.

The accepted method is to assess property. That is, two adjoining town lots of equal value or two acres of land of equal value are to be assessed at the same value and be taxed the same. That is the ideal way.

Under a variable ratio system it would be the ownership that would be assessed. If one lot was owned by a private citizen as a home his lot would be assessed at fifty percent of its value. An adjoining lot owned by utility would be assessed at one hundred percent of its value.

Timber land would be assessed at 75 percent, industrial property at 60 percent, livestock at 55 percent, town property—not in a homestead—at 60 percent, farms at 55 percent and other real and personal property at 70 percent and stocks of goods at 80 percent.

It is a completely unacceptable bill and worth much less than the paper the first 1000 copies are printed on.

Nothing can so quickly disrupt a tax system and government in general than a tax system based on favoritism. Imagine as assessor having to ask who owns property before putting a value on it. The group with the most votes gets a lower ratio.

The very introduction of such bills is a reflection on the legislature which should be guided by a higher degree of equity and public responsibility than to try to permit the state's property tax system to become a political football.

A STATE MAP

We would like to see a state map that had within it, or around it, maps of the state in all phases of development.

We want to know the extent of Umpqua county and Twality and Champoug and the dates on which the changes were made. It would show vast Wasco county in 1854 and the divisions that have been made to carve eighteen counties from it.

What organization might be made responsible for such a map or series of maps we do not know. But think how easy it would be to teach Oregon history if a child could study some maps and see how the state looked in 1840 or 1880 or any other year.

### Letter From Salem

By Nicky Tom

The session is now thirty-three days old. The main question now to be put is how many days lie ahead? Farmers in the legislature traditionally joke about being afraid they won't get home in time for harvest, but this time some of us are becoming a little nervous.

A number of secretaries, including myself, have noticed something out of the ordinary. By this time in previous sessions we would have quite a tidy stack of bills to amend each morning. It is a tedious job, but it does give one a feeling that progress is being made.

What are we to gather from the tiny trickle of amendments coming out of the committees so far? Either that the committees are still not functioning very well yet or that the bills being introduced in this session are so perfect as to require little or no amending. This I can hardly believe. Your guess is as good as mine.

We draw little comfort from Governor Holmes' remark of two days ago that it would be two or three weeks yet before he would be ready to make any statement concerning his budget. We hate to rush our chief executive but November 6 was three months ago.

Wednesday saw most of the action in the House for the week. House Bill 123, relating to labor conciliation boards, passed with only two dissenting votes.

House Bill 124 repeals what is called by some the "right to work" law and by others the "anti-picketing" law. Although the strongest teeth had some time back been pulled from this law by a Supreme Court ruling it still proved a topic for debate. The final vote was forty-five in favor of the repeal, twelve against.

The hottest issue of the week proved to be HB 193 which would have required any state official authorized to pay salaries to state employees to withhold union dues from the salary upon written request of the employee.

This measure generated a great deal of emotion and consequent oratory. The bill failed by a vote of 18 to 39 with no evidence of party-line division.

Of interest to farmers will be HB 136, passed by the House on Wednesday. This one allows farmers to deduct expenses incurred in soil or water conservation operations, or those of erosion control. Under existing law such expenses are considered additions to capital structure.

Gene Vandeneynde, the gentleman in charge of the State House information office, yesterday gave me a new definition of the Oregon taxpayer. "One who doesn't have to pass a civil service exam to work for the State."

### WANT ADS

FOR SALE: 200 A. in Madras irrigation project. 115 A. cultivated, 90 A. water right. About 2 1/2 seeded to alfalfa. No buildings. A chance for Sherman county farmers to obtain good hay land without paying for expensive buildings. Closest haul to Sherman county on highway 97, mile Post 85. Price: \$15,000.00. Also good house in good location in Madras. Oswald Quale. Ph. Madras 2824. 16-17p

FOR SALE: Potatoes: No. 2 Bakers, \$2.75 per hundred. U. S. No. 1 \$3.50 per hundred. Also two nice gentle ponies. Tom Moore, Wasco. 16-18c

BETTER THAN AVERAGE EARNINGS. 800 family food, vitamin, and cosmetic route. Nationally Advertised, repeat business, demand established. No cash necessary but car required. If you have a good credit reputation and are qualified in meeting people, write for information to the J. R. Watkins Company, 3903 Brooklyn Ave., Seattle 5, Washington. 16-21c

U. S. TREASURY BONDS, Federal Land Bank, F.H.A. and other government agency bonds now offer 3 1/2 to 4% and more, interest return. Tax-exempt school, water, highway and state bonds are now paying the highest rates in many years.

Why not draw on our 30 years experience with all types of bonds to receive more income, and pay less in taxes on your bond holdings? Write, phone or contact J. W. DODD, TYGH VALLEY, ORE. Eastern Oregon Mgr. Wm. J. Collins & Co. 14cfn

Custom Slaughtering by appointment only. Meat cutting, wrapping, sharp freeze. Kenny's Market, Grass Valley, Oregon. Call 242 for appointment. 7c

STATE WIDE PAINT CO. complete painting and decorating service, spray or brush. Phone 3977 or 5293, 1205 E. 12th St. Vern Campbell and Jack Null, The Dalles, Oregon 38fn

Lapine Rebekah Lodge No. 116 Meets 2nd and 4th Tuesdays of each month. Visiting members welcome. N.G.; Vada DeMoss, Laura Grabenhorst, Secretary

### Income Tax Laws Require Many Definitions of Terms For Clarity

Oregon's public accountants and internal revenue workers each year answer many questions about the child care—or "baby-sitter"—deduction which provides some tax relief for women and widowers who qualify. The allowance, however, is quite limited. Actually, the deduction is one of the most clear-cut, and it is usually easy to determine whether Mrs. or Mr. Taxpayer is entitled to it.

The deduction is tailored, as the name indicates, for those who must pay others to care for their dependents in order to make a living themselves.

The maximum amount of this deduction is \$600 regardless of how many children or dependents the taxpayer has and how much more than \$600 may have been paid for their care. If less than \$600 was paid, then only the amount actually spent is deductible.

The child must be the taxpayer's daughter, step-daughter, son

or step-son and must be under 12 years of age. If any dependent, regardless of age, is physically or mentally incapable of self-care, expenses paid for his or her care for the purpose of enabling the taxpayer to be gainfully employed also qualify.

Those entitled to this deduction are a widow, widower, a married woman who files a joint return with her husband, or an unmarried person who is divorced, or legally separated from her or his spouse.

A "widower" is defined as a divorced man or one who is separated from his wife under a decree of separate maintenance at the close of the taxable year, as well as a man whose spouse has died and who has not remarried.

In the case of a married working mother filing a joint return with her husband, the combined adjusted gross income will determine the amount of deduction that may be claimed. If the combined income is \$4500 or less, the

maximum deduction of \$600 may be allowed. The excess of \$4500 will reduce the allowable deduction by any such excess. For example, if the combined income is \$4800, the maximum allowable deduction is \$300, and if the combined income is \$5100, no deduction is allowable.

If the taxpayer pays someone who is claimed as his or her dependent to care for the children, then the amount so paid is not deductible.

If the child reaches the age of 12 during the taxable year, then only that amount spent for care, not in excess of \$600, which was incurred before the 12th birthday is deductible.

If the taxpayer is employed only part time and the amount paid for child care covers a longer period of time, then only that portion paid when the taxpayer is gainfully employed will be allowed as a deduction. For example: A working mother pays a nursery \$20 per week to care for her child full days, while she works from 8 a. m. until 12 noon; so one-half the child care costs, or \$10 per week, will be allowed.

To summarize: The care of the child or dependent must be for the purpose of enabling the taxpayer to be gainfully employed, the expenses must be paid in the year in which they are incurred, the child must be under 12 years of age, and the maximum deduction is \$600 regardless of how many children the taxpayer may have.

The telephone information department of the internal revenue service can provide further details, as can your public accountant in the event that you use outside help in preparing your return.

### LEGAL NOTICES

#### NOTICE TO CREDITORS

All persons having claims against the Estate of William Edma Dutton, aka William E. Dutton, aka W. E. Dutton, deceased, are required to present them with vouchers to Vernon W. Dutton, Wasco, Oregon, within six months from the date of the first publication of this notice. The date of the first publication of this notice is February 22, 1957. VERNON W. DUTTON

### NOTICE TO CREDITORS

All persons having claims against the Estate of H. T. Peugh, deceased, are hereby notified to present them in proper form to the undersigned, the duly appointed, qualified and acting executrix of the Last Will and Testament of H. T. Peugh, deceased, at the office of T. Lester Johnson, attorney at law, Moro, Oregon, within six months from the date of this Notice, to-wit: February 15, 1957. Gertrude L. Peugh Executrix

### 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, his Final Account as Administrator of the Estate of Richard Abell, deceased, and that Wednesday, March 6, 1957, at ten o'clock A. M. of said day in the Court room of the County Court in Moro, Sherman County, Oregon, has been fixed by the Court as the time and place for said hearing of objections to said Final Account and for the settlement of said estate. Luther W. Davis Administrator

### NOTICE OF HEARING FINAL ACCOUNTING

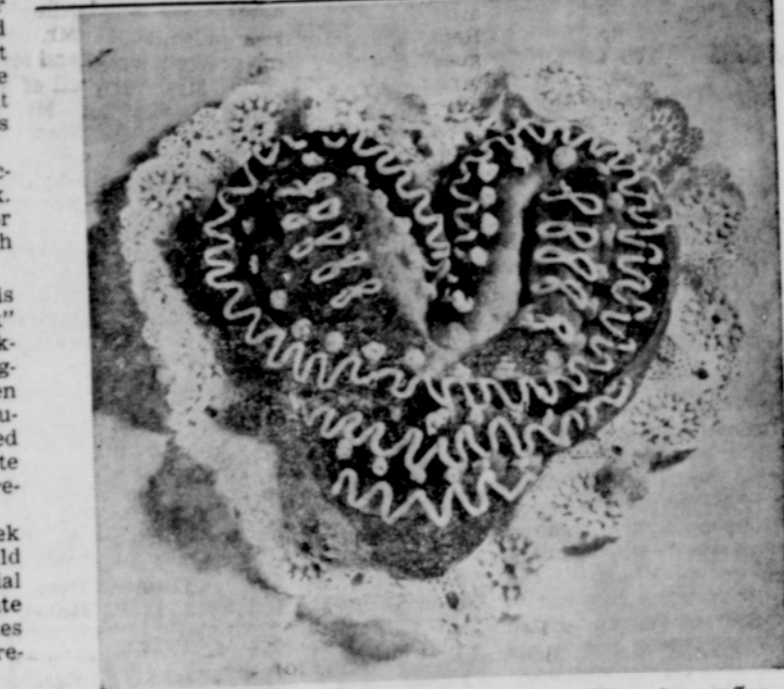
All persons having objections to the final accounting of Clyde L. Finley and Virginia E. Finley, executor and executrix of the estate of Alvin Keenan, deceased, shall file same before the 11th day of March, 1957, at the hour of 10:00 o'clock a. m., which is the time fixed for settlement of said account and the County Court Chambers at Moro, Oregon, is the place fixed. CLYDE L. FINLEY Executor VIRGINIA E. FINLEY Executrix

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For My Valentine... a "Hearty" coffee cake. This unique coffee cake helps take the short-cut to your man's heart. Enriched Oregon Wheat flour is the basis for this wholesome new sweet yeast dough.

### WHEAT LEAGUE RECIPES

#### BY NAIDA WHYBARK

In the interest of good health, February and March have been set aside as "Better Breakfast Months". Most breakfasts could use improvement. Remember breakfast provides the first nourishment after a 10 to 12 hour period without food. To be adequate, breakfast need not be large—fruit or fruit juice, enriched or whole grain cereal or bread, butter and milk. Add eggs and breakfast meats as often as possible. It takes ingenuity to arouse lazy morning appetites. One sure fire breakfast tempter is fresh, hot enriched bread. There are unbounded ways of presenting this hearty food. You can bake your own or rely on quality products in mix or ready-baked form. A new sweet yeast dough made of the finest enriched Oregon wheat flour works beautifully as a basis of your favorite coffee cake.

#### SWEET YEAST DOUGH

- 2 pkgs yeast
- 1-4 cup water
- 1 cup milk
- 1-2 cup sugar
- 2 teaspoons salt
- 1-2 cup butter or margarine
- 5 cups sifted enriched flour
- 3 eggs
- 1-3 cup melted butter
- 1 teaspoon cinnamon
- 1-2 cup sugar

#### Softened yeast in water. Scald milk. Add sugar, salt and butter or margarine. Cool to lukewarm. Add enough flour (about 2 cups) to make a thick batter. Mix well. Add softened yeast and eggs. Beat well. Add enough more flour to make a soft dough. Turn out on floured board or cloth and knead until smooth and elastic. Place in greased bowl and let rise until doubled. Punch down. Shape into any desired coffee cakes. Let rise until light. Bake in moderate oven (350 degrees) 30 to 35 min.

#### 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. John Shipley, N. G. Leo Watkins, Secretary

#### Bethlehem Chapter No. 78 G.E.S.

Meets every second and fourth Thursday in each month; visiting members invited. Moro, Oregon. Dorene Hall, W. M. Dorothy Heater, Secretary

#### 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. Dean Pinkerton, W. M. Clyde Gilkner, Secretary

### SUN LIFE, CANADA, REPORTS RECORD IN POLICY PAYMENTS

'56 new insurance an all-time high; \$7 billion now in force; United States business up substantially

Another all-time record in the sixty-two year United States history of the Sun Life Assurance Company of Canada, and a new and increased dividend scale that will further reduce the cost of insurance to policyholders, have been announced by George W. Bourke, President, at the Company's Annual Meeting. Total new life insurance sold in 1956 amounted to \$854 million, largest amount ever sold by Sun Life and an increase of \$93 million over the preceding year. A substantial proportion of the new business originated in the United States, where the Sun Life has 37% of its insurance in force. Included in the 1956 figure was \$259 million of group insurance, or 30% of the total. Sun Life's insurance in force has now passed the \$7 billion mark, also a new high. Policyholders' dividends are again being increased, and in 1957 the Company will pay policy dividends amounting to \$31 million, more than in any previous year and \$2,700,000 more than the amount paid in 1956.

The Sun Life Report also reveals that \$137 million was paid to policyholders and beneficiaries during 1956, the largest amount ever distributed by the Company in one year. Of the total, \$94 million was paid to living policyholders and annuitants.

Mr. Bourke pointed out that during 1956, even though tighter credit conditions existed in the United States and Canada, the Sun Life advanced some \$89 million in new mortgage loans in the two countries. Thus the Company provided once again a very substantial amount of money for expansion of various types of business enterprises. Sun Life's mortgage loan account now stands at \$460 million.

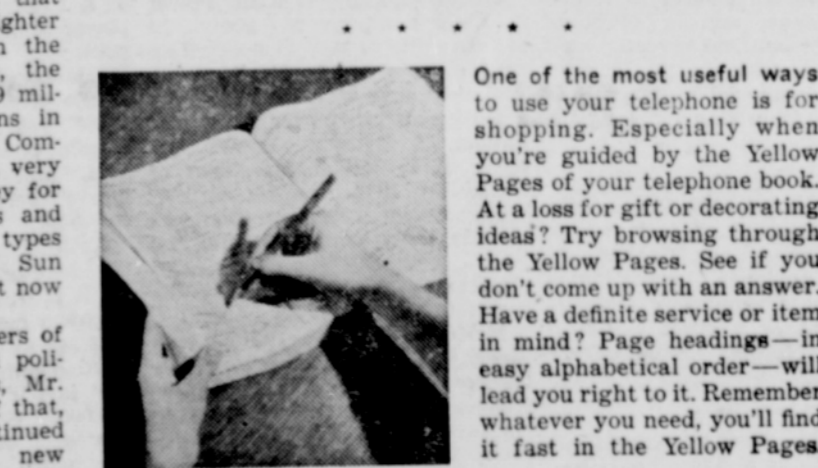
In his Report to the holders of the Company's two million policies and group certificates, Mr. Bourke expressed the belief that, with the prospect of continued expansion, the volume of new life insurance will continue to grow and that Sun Life's outlook for the future is an optimistic one. "In the highly competitive atmosphere in which we operate," he said, "The Sun Life will continue to be responsive to public needs, and anxious at all times to improve the service we have to offer."

A copy of Sun Life's complete 1956 Annual Report including the President's review of the year, is being sent to each policyholder. Further details may be obtained from Mr. Stuart Johnson, 1110 North Winter Street, Salem, Oregon.

**WHAT'S DOING**  
Cal Horn, your Telephone Manager



If a machine answers, don't be surprised—and don't hang up. What you hear is an Automatic Answering Set. It could happen when you call a business man at lunch time. Or a doctor after office hours. These remarkable machines give callers a recorded greeting, take a recorded message. They're being used more and more in offices these days. And in homes, too. By guarding against "lost" calls, they make your telephone service more useful than ever... worth more to you.



One of the most useful ways to use your telephone is for shopping. Especially when you're guided by the Yellow Pages of your telephone book. At a loss for gift or decorating ideas? Try browsing through the Yellow Pages. See if you don't come up with an answer. Have a definite service or item in mind? Page headings—in easy alphabetical order—will lead you right to it. Remember, whatever you need, you'll find it fast in the Yellow Pages.

**Sherman County Citizens**  
On Sunday March 17 at 1 p. m. will be a momentous occasion for our area. It is the celebration of the opening of the locks of the new The Dalles dam. Attend and see commercial and pleasure craft go through the locks for the first time. This is another milestone that will bring progress to our great inland empire.