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LEGISLATIVE PROGRESS

At the end of the week the legislature had concluded work by final passage on exactly eleven bills and an assortment of memorials, resolutions, etc.

There will be those who will criticize the legislature for this lack of activity in passing bills. We will not be among them.

If the legislature would pass about two-thirds of the ways and means bills and reduce the sur-tax to reasonable proportions and disband forever it would be doing the citizens of Oregon a service that cannot be accomplished by remaining in Salem. The Oregon legislature passes too many bills—always has. Perhaps it always will for there are pressures from strong minority groups for them. Besides those responsible for important bills—the blue chips—use the little bills as white chips to obtain assent to the important things. That is why a lot of legislation gets by.

Actually Oregon needs very little new legislation and not much amendatory legislation. Its citizens need confidence that their business practices will not be upset by discriminatory laws and excessive taxes. There is little the legislature can give the state and there is nothing the legislature can give the state except by taking it from the people first.

We don't mean that the legislative process is "bad" or that the legislators are "bad". But we do mean that until there is something definitely wrong with a piece of machinery and until the ailment has been diagnosed it is better to let it run than to let experimenters start to repair it.

GREAT DAY

March 17, a Sunday, there is to be a celebration at The Dalles dam at which the first boats will go through the locks. It will be—read—a great day.

The gates of the big dam will be closed within a few days and the pool gradually raised until by March 17 the locks can be operated. Presumably the lake behind the dam will be filled; the rough, black rocks that have defied the rushing water for centuries covered in damp surcease of effort. The new edges of the river will be marked on new fills; the rushing falls at Celilo quieted forever. The Deschutes will have its mouth choked with lazy waters and even up to the John Day the whirls that mark the currents will be smoothed.

Certainly the plugging of a great river is worthy of a celebration. It makes engineers happy to see their handiwork successful; it will be a joyous time for traffic men who will envision more dollars from a sluggish river. Those who like change will be happy and they can shout and strut in the glory of some thing accomplished and feel "how wonderful is mankind, I am a man" and be proud. The orators will dwell on its progress, without mapping its direction. Materialists will enjoy every bit of it.

Those who fished at Celilo will be sad and those who halted there when the Chinooks and steelhead were rushing at the falls to watch the alert Indians cast their nets and brace for the struggle of landing a big salmon will be sad also. Something rugged, something violent will have gone from their lives; something elemental will have been traded for kilowatts. Man—red and white—who resented or enjoyed the dominance of the river which they could see, will now be dominated by huge turbines which they will not see. Existence will depend on the vagaries of machinery instead of the vagaries of fish.

It will be a great day; a day of lasts and firsts, which men love to talk about to those who will listen. It will be a great day for prophecies and hopes, greater even probably than the prophecies and hopes that were expressed when Celilo canal was opened to a life of uselessness.

We will go, if it is possible, and listen to the speeches and the self-adulation and coming home will mark the quiet pool at Celilo which was once the center of a civilization now destroyed. And we will wonder what will be the thoughts of some participants at the celebration marking the end of ours. He may call it progress.

SHOELESS WOMEN

Women don't wear shoes. There is some sort of toeless, be-straped do-gadget that holds a thin sole to the foot, nothing that a man would call a shoe. If there be any doubt that women are the tougher sex a comparison between the footwear they use would dispel it.

Man couldn't get to the front door in the shoes women wear on their toes for one thing. And every pebble would reach through and bruise a bone. Women are tougher.

Maybe they want to be pretty worse than men do, maybe they want to show off their feet, maybe they want to make their ankles trim and attractive. We don't know, none of the above maybes having a masculine appeal.

Men should be careful how they jest about women putting their feet down. It is a tough foot, well calloused, used to balancing considerable weight and not a leather-encased clump of flesh that men put down in anger or in walking. It isn't a laughing matter—not even to the women.

PROPERTY TAX BAN

By a vote of 26 to 3 with one affirmative vote absent the state senate Tuesday approved a bill that would put the property tax on the same basis as other taxes in Oregon.

Since Oregon became a state the law has been that the legislature made the appropriations and the tax commission levied a tax on property to pay the bill. For years the income and excise taxes were mere off-set to the property tax. This automatic levy against property for state needs still exists and in case other taxes do not meet appropriations the property tax will be invoked.

The bill the senate passed will remove the automatic provision. The state can still have a property tax but it will have to be by vote of the people or the legislature. And it will be subject to referendum.

Every property owner should be in favor of the bill and certainly they would be more than generous to oppose it. Property is now heavily taxed for local government including schools and is paying a large part of the total tax bill without taking on a part of the state tax.

Rural Oregon would pay a much larger percentage of the tax if it was levied on property instead of on income. Despite the good incomes of the richer counties the figures show that the percentage of state tax paid through incomes is much smaller than if on property. Sherman county pays but half as high a percentage of an income tax as of a property tax. Agricultural counties are in a similar position.

Farmers now have an opportunity to take a part in legislation that will improve their tax situation. They can write to their representative in the legislature or to Clarence Barton, chairman of the house taxation committee, urging that the bill be passed. Letters from the voters are a potent force.

Oddly enough, but typical, was the vote of Senator Musa. Although a senator from six rural counties he voted against the bill and was quoted as saying "The telegrams and letters from my district, without exception, asked me to vote for this bill". No more flagrant example of the lack of senatorial representation comes to mind.

It is not expected that the bill will be before the house for several days; the house tax committee must be given time to consider it. There is time for property tax payers to make their demand for tax equality. If they fail to do so the tax will be on them.

Letter From Salem

By Nicky Tom

Farmers will be interested in a resolution introduced by Representative Guy Jones of Marion county asking for an interim committee to study all boards and commissions. Ruminations around the State House today indicate that possibly the groundwork is being laid to place commodity commissions under the marketing section of the Department of Agriculture.

This is a disturbing possibility to some of the farmers in the legislature. Representative Arthur Ireland, dairyman from Washington county, fears that much valuable promotional work being done by the Dairy Commission in conjunction with the American Dairy Association will be abandoned if the Dairy Commission becomes a part of the state agency.

Representative Leon Davis, also of Washington county, says that the state cannot expect to get the free services of experts in the various commodities that the commissions are now utilizing.

When asked for an opinion, Elmer McClure, Master of the Oregon State Grange, stated, "Agricultural Commodity Boards in Oregon serve a very useful function. They do much essential work in the fields of research and marketing. They are democratically set up and controlled by the growers of specific commodities. This whole program is basically a commodity by commodity self-help

program and one that has proved to be very successful.

These commissions now assume much of the financial burden for the research work done by the college and the extension service for specific crops, such as wheat. The commissions now pay for much of this work which formerly was paid for from the general fund of the state through appropriation for the Agricultural College."

Before I leave the subject of commissions I should mention that members of the Wheat Commission were in Salem Monday for their budget meeting. Present for the session with Ways and Means were Don McKinnis of Summerville, Ralph McEwen, Athena, Paulen Kaseberg, Wasco, and Bob Taylor, Pendleton.

Eastern Oregon sportsmen should be fascinated to learn that Senator Husband of Lane County has introduced a bill asking that bullfrogs be designated as game fish. Maybe we should ask the Game Commission to dig up some swamps in order that we may derive benefit from the new statute.

Another measure which can be classified as something less than major legislation is Senate Bill 143 which proposes that the title of the Oregon State Police be changed to State Highway Patrol. The statute would have no bearing on the powers of the police. It would, of course, require that all insignia on police cars and uniforms, etc., as well as all letter heads, document and other printed material used by the state police would have to be changed to conform to the new title. Can any rational explanation possibly be given for such an expenditure, however small, at a time when people are screaming about taxes?

Allen spoke before the Lions Club of Silverton on the evening of February 20. The audience was friendly but obviously touchy on the subject of taxes. One man even proposed that this might be a good time to repeal withholding taxes (Representative Bennett is having such a bill drawn up now), his theory being that having to pay all taxes in cold, hard cash would awaken taxpayers to the folly of asking for increased government spending.

We on the House side are watching for signs of chicken-pox. Representative Mosser spent last week at home having chicken-pox with his children. The political life seems to hold more pitfalls than we realize.

Security Holders Read This

If—like thousands of other Oregonians—you have invested in securities, you will need to take the dividends received in 1956 and the capital gains into consideration in preparing your federal returns.

There are several "tax breaks" provided for investors.

As a rule, the individual taxpayer does not need to report as income the first \$50 of dividends he received during 1956. This exempt amount should be subtracted from the total of the dividends as listed in a special schedule on Page 3 of the tax form. On a joint return, the exclusion would be \$100 if the husband and wife each had dividends of \$50 or more

during the year.

In addition, if you received dividends beyond the basic exclusion amount during 1956, you are entitled to a "dividends received credit"—generally 4 per cent of the remaining dividends.

Dividends excluded under the \$50 relief provision would not enter into computation of the credit. For this purpose the exclusion applies to the dividends first received in the tax year.

EXAMPLE—An individual on the calendar-year received the following dividends in 1956: \$100 on March 1; \$100 on June 1; \$100 on September 1; and \$100 on December 1. Total, \$400. Now, \$50 of the dividends received on March 1 is excluded from gross income. The balance of the dividends (\$350) is included in gross income. A credit against tax of \$14 is allowed; i. e., 4 per cent of the \$350 in dividends received during the year, assuming the individual's taxable income is \$350 or more.

The dividend exclusion and credit do not apply to dividends from (1) tax-exempt cooperatives or other tax-exempt corporations, (2) certain insurance companies and (3) foreign corporations. They also do not apply to the so-called dividends from mutual savings banks, cooperative banks, building and loan associations and credit unions.

If you realized a profit on the sale of stocks and bonds during 1956, you must report the capital gain on a special form—Schedule D. If you incurred capital losses during 1956, these should be listed on the same form.

Detailed instructions appear on the back of Schedule D. In general, the profit on the sale of an asset which the taxpayer held more than six months is taxed at a lower rate than ordinary income—and never at more than a 25 per cent rate, regardless of the income tax bracket into which the individual falls. An alternative tax computation is provided on this form for high bracket taxpayers having capital gains.

If you received any interest from either state or municipal bonds during 1956, the amount received from this source is tax free. However, any gain from selling this class of securities must be included in the tax return and any loss can be reported as a capital loss. Reporting of interest on government savings bonds may be deferred until the bonds are cashed.

The public accountants who served on the committee preparing this income tax series all emphasize that the complexities of the dividend provisions—as well as other phases of federal income tax—make it advisable for returns to be filed as soon as possible. Certain tax savings permitted under the law may well be overlooked if the return is prepared during the last-minute rush in April, they point out.

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LEGAL NOTICES

NOTICE TO CREDITORS
All persons having claims against the Estate of William Edna 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 Executor

DICK & DICK
The Dalles, Oregon
Attorneys for the Estate 16-19c

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

T. Lester Johnson
Attorney for Executrix 15-18c

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. 14ctfn Custom Slaughtering by appointment only. Meat cutting, wrapping, sharp freeze. Kenny's Market. Grass Valley, Oregon.

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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. 38trn

Bethlehem Chapter No. 78 O.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 Gillmor, Secretary

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

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Standard's petroleum engineers say, "Back in 1925 the industry could predict only about 20% recovery from a new field. Modern secondary recovery methods, of which fire flooding is one of the latest, could more than double recovery."
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