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VARIABLE RATIO

The press informs that the state senate will likely approve some bill for a variable ratio. That means that valuation of property will be because of ownership instead of intrinsic value.

A city lot belonging to Joe Doakes who lives on it will have a valuation based on the fact that it is Joe Doakes' home. If he sells it to a utility company it will have a higher valuation because it belongs to a utility company. A farm will be valued at a higher rate in proportion to its actual value than will a home in town.

It is probably the worst proposal that could be made toward mixing politics with taxation. It is essentially dishonest.

Senators are said to fear that the homestead exemption now getting signatures in Portland would be adopted by the people unless the legislature passes some sort of variable ratio. There is some justification for the homestead exemption in that homes do not bring in actual income. It is not sufficient to excuse a lower valuation.

Changing the tax ratio to fit the demands of a protesting group is to start a policy that can never result in fair taxation. It will give the majority political advantage over the minority. It will break the state up into warring groups. It will certainly handicap the state in getting additional residents for who would want to live in a state managed on so strictly a political basis.

Changing the ratio means, briefly this: Say the true cash value of a piece of property is \$1000. It is assessed at a ratio of its true cash value. This ratio could be 50% or \$500 if a home; it could be 75% or \$750 if a farm; it could be 100% if a utility. It could be 100% or \$1000 if a utility. Utilities will be allowed to charge higher rates under such a system, or, of course, so that won't help anyone but bookkeepers.

What appalls us is the purely political approach to government, the headlong attempt to gain votes at the cost of public honesty. We do not believe that Oregon's citizens are so morally depraved that they resent fair taxation, nor do we think a majority of them want a tax system based on favoritism.

WARM DAYS

It was warm the first of the week and the frost stopped coming at night. The wheat, held back by cold damp weather responded by turning a dark green and shooting up toward the jointing stage in a rush to catch up. Garden seeds swelled and put shoots up through the ground at the behest of the sun. All this was cheering to agriculturalists, professional and amateur.

Spring always has a different way of coming, it seems. There are years when a booming chinook announces it, years when it comes in February before anyone expects it and years when it is long delayed and then quietly arrives as the benediction after too long prayer. This year was like that.

Frogs that have stolidly withheld their vocal applause turned up their pipes one warm evening to give their official sanction to the advent of the long delayed season.

Trees have been slow about putting out leaves because of the recurring frosts and even the smaller bushes, berry or decorative, have been cautious about taking part in spring without a warmer invitation. Those old-curmudgeons, the locusts, still refuse to believe the signs and will wait until the radical plants have tested the weather before they risk their conservative leaves.

A few warm days are a wonderful tonic for plant and animal. They restore the spirit as well as the body and send a man whistling down the street who last week went grumpily and so unhappy he would hardly speak. We like our neighbors better; we like ourselves better. Glorious these warm spring days.

Now we are hearing that all reported gambling in Portland was just in fun. Sure, sure. But the winners kept the money.

DOOLEY PLAN

The scheme of Speaker Pat Dooley to change the income tax rates has caught on with some of the party leaders. It is, as we commented last week, evidence of some serious thinking.

It is some other things.

Five percent is a high rate at which to start an income tax even when it is softened by a \$600 exemption. A lower exemption and a lower rate would make a better graduated and better balance tax structure. The Dooley plan would hit the smaller taxpayer harder than it would larger taxpayers. It would help men with large families and good incomes.

The new scheme would raise but little more money than the present plan with the 45% surtax—which everyone has promised to repeal, and no one has. Even with the \$30 million the Republicans left the Democrats, it would hardly pay for the probable budget and, of course, that \$30 million can be used but once. In the next biennium, or before, it would be necessary to increase rates or find a new tax. Another possibility would be to do what seems to present legislators to be unthinkable—cut the budget.

The Dooley plan is a pretty crude income tax system having but four brackets and those unevenly spread. It needs more thinking.

SCHOOL BILL

A group of opponents of Senate Bill 64 met in Pendleton Saturday and made plans for a program that would relieve the oppression caused by that bill.

The program consists of retaining the same distribution for another biennium, passing the \$7 million appropriation for building new school buildings in poor districts, an additional appropriation for the poor districts and an interim committee to find a better way to distribute the state school money.

It is a good program although we doubt the advisability of giving the entire \$7 million for school construction without some checks. The study committee would be named by the governor and we believe that more than one person should have a voice in the selection of committeemen.

Certainly if the western Oregon counties that stand to benefit most from SB 64 push that bill, as is, through the legislature it will touch off one of the hardest fights on school and tax matters the state has seen—and it has had lots of them. It might very well be the end of the basic school plan entirely with the inequities it has brought and the additional costs it has engendered without perceptible aid to education.

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.

Orlow Martin, N. G.
Leo Watkins, Secretary

Bethlehem Chapter No. 78 O.E.S.
 Meets every second Thursday each month. Visiting members invited. Moro, Oregon

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 Meets on the 1st and 3rd Thursday evenings each month. Visiting members cordially invited to meet with us.

Paul Alley, W.M.
Clyde Gillmor, Secretary

Lupine Rebekah Lodge No. 116
 Meets 2nd and 4th Tuesdays of each month. Visiting members welcome.

L. Grabenhorst, N.G.
Vada DeMoss, Sec.

Letter From Salem

By Nicky Tom

The legislature moves now into what we hope will be the final quarter of the game. Up to this point there has been a great deal of activity, but few bills of major importance have gone through both houses.

Now the big measures are stirring in committees. For the remainder of the session attention will be focused on education, taxes and the budget.

Early this past week House Speaker Pat Dooley brought out his proposed tax program. He stated that he was shooting at a figure of about \$265,000,000.

The Dooley plan raises exemptions \$500 to \$600, which excuses about 12,000 people who are now paying taxes. This obviously means that a smaller percentage of the people will be paying a greater proportion of the taxes.

Some people may recall that at the last session of the legislature a tax plan was passed by the House which shifted the burden of taxes downward, as Mr. Dooley is now proposing. On the day the bill was passed Dooley made a lengthy oration in opposition to this "most regressive" tax program.

In the coming days you will read and hear much discussion of percentage comparisons between the new tax program and those of the past two bienniums. Such comparisons tend to be unrealistic because opinions are molded by the income bracket of the individual making the comparison. People in each bracket, being human, feel that they are carrying an unfair share of the load.

This tax program, with the \$32,000,000 surplus left by the last legislature, will take care of the needs of this coming biennium if the budget is held at \$225,000,000. Many legislators, however, feel that the real jolt is coming in the '59-'60 biennium if the present rate of spending is continued, especially with the \$32,000,000 surplus having been spent.

On Friday of the past week Allen moved to bring HB 1 to the floor of the House for final passage. This bill, introduced at the request of the Governor, includes the repeal of the surtax and the income tax structure.

The motion was defeated by a vote of 35 to 21. Following this action, Representative Wayne Geisy moved to call HB No. 361 to the floor, this being the surtax repealer introduced by all the Republicans in the legislature. His motion also was defeated.

This action was taken to protest the fact that the tax program and the repeal of the surtax are included in the same bill. Because of this, it will be impossible for anyone to vote against the increase in taxes without voting against the repeal of the surtax. Some feel this is political blackmail.

During the past two weeks we have had a good many worried letters from farmers in our area protesting four Senate Bills and urging the passage of one. SB 68 1 mentioned in one earlier column. We call it the "anti-don't-yourself" bill, since it would require that a licensed contractor be hired for any carpentry job costing over one hundred dollars.

SB 12 would require a building permit from the county for any new building, or remodeling an old one, on a farm. SB 131 requires a license from the State Department of Labor for anyone operating a steam or refrigeration plant. This would affect mint growers in the operation of their distilleries, and could even reach the steam cleaners used by farmers to clean tractors and other machinery.

SB 94 is the minimum wage law, calling for a \$1 per hour minimum, including all types of agricultural labor.

Last Monday a delegation of wheat growers from our general area appeared before the House taxation committee in support of SB 92, which would take the state out of the property tax field. Speaking on the bill, Wheat League President Raphael Raymond said, "Farm lands in Oregon are being taxed twice as high as the same lands in Washington and one third higher than farm lands in California."

During the hearing the witnesses were badgered by three Democratic members of the Taxation committee with questions as to why this measure has not been passed before, if it is so necessary. In other words, "If we didn't need it before we don't need it now." If you can make any sense out of this argument you are wiser than I.

Farmers may also be dismayed to learn that their Industrial Accident Rates will be up about 50% if House Bills 260, 450 and 502, now in the Labor and Industries committee, are passed.

Representative George Annala, Hood River, has revised his formula for reapportionment of the House in an attempt to pull the bill off the table in the State and Federal Affairs. He is putting up a valiant fight. How about lending a little moral support?

I promised you a conclusion this week to the story of The Man Who Came to Dinner (at the Governor's house). He did go back on the proper night, and Governor Holme said they had missed him at lunch. The End.

LEGAL NOTICES
NOTICE TO CREDITORS

Notice is hereby given that the undersigned has been duly appointed Executrix of the Estate of Harley Dutton, Deceased, and has qualified. All persons having claims against said estate are hereby notified and required to present the same, duly verified, and with the proper vouchers, to the undersigned at the residence of the undersigned at Wasco Oregon, within six months from the date of the first publication of this notice, to-wit: April 12, 1957.

Emma Dutton
 Executrix of the Last Will and Testament of Harley Dutton, Deceased.
 Donald E. Heisler
 Attorney for Estate 23-6c

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FOR SALE: TD-14, \$2250. TD-40 Moore blade \$1500; Model 184 Gallion grader, full electric system, full power controls and cab, \$1000; K-8, IHC, state rack truck, 20 ft. low bed machinery trailer, \$1700 for truck and

trailer. W. M. Anderson, Box 354 Redmond, Ph 33R3 22-4p

The Sherman High Boother Mothers will give another benefit card party at the school cafeteria April 29 at 8 p. m. All kinds of cards will be played and refreshments served. Adm. \$1.00 23c

WANTED: Pasture for 20 cows and calves. Floyd Rathburn, Wasco, Oregon. 23c

HORSE for Sale: Half breed Tennessee walker, 5-yrs old. Helen Sather, Kent. Call Grass Valley 683. 21-3p

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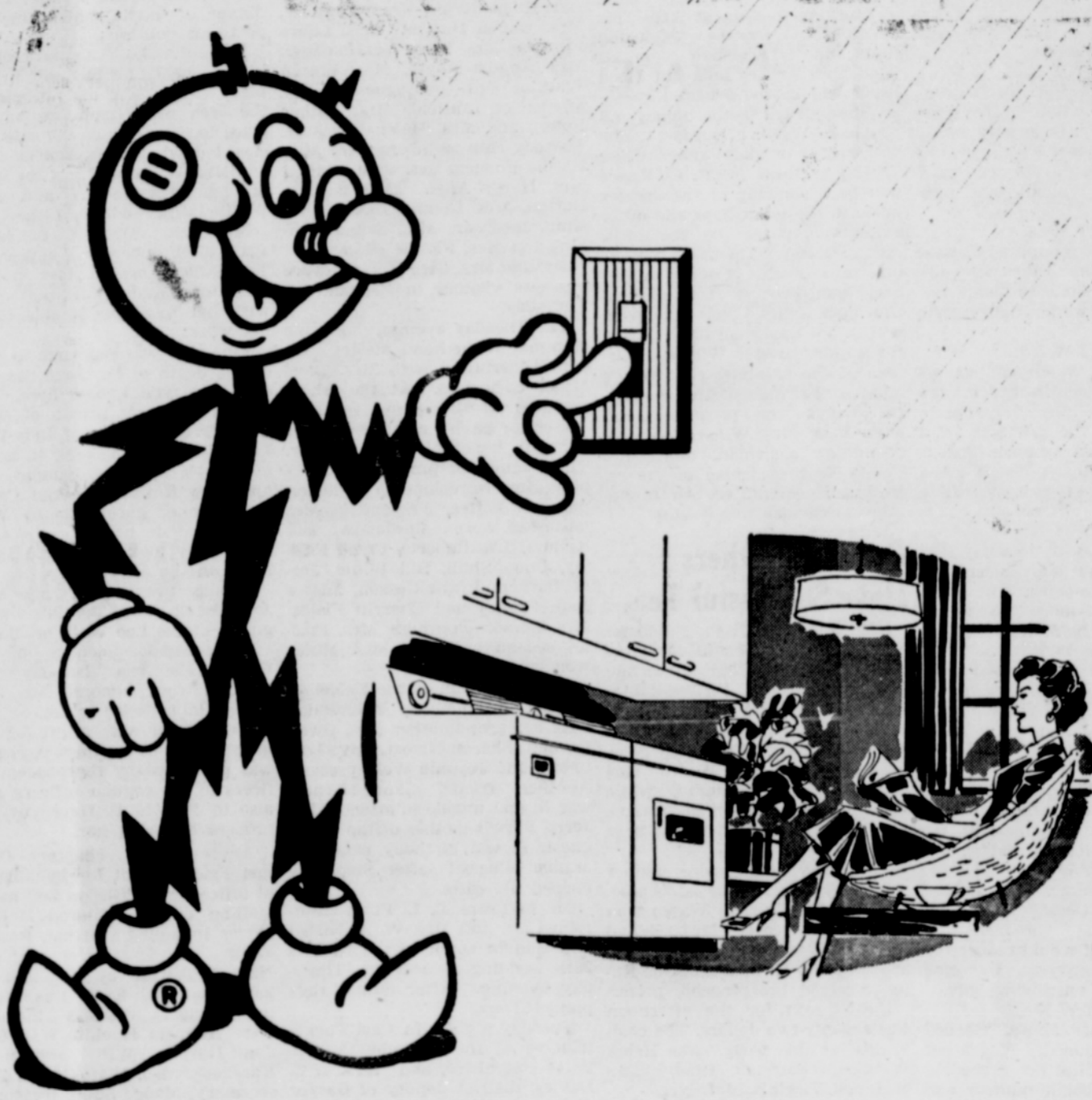
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