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VARIABLE RATIO

It is not surprising that a variable ratio bill would be introduced in the legislature again. It would be a little surprising if it should pass for a variable ratio is a very iniquitous matter that always leads to political log-rolling and tax inequities of major size.

The idea comes from desire to help somebody or hurt somebody. This bill would increase the ratio of utility companies by 30 per cent and reduce the ratio of single unit dwellings by ten per cent so it has both the help and the hurt factors.

It is an axiom that taxes should be fair, that they should be levied against everyone at the same rate. Anything else makes them a sort of publically sponsored persecution.

Dr. Sly, who wrote the latest appraisal of Oregon taxation said it was not sound tax policy to classify taxpayers on real property and we hope his report is being read by all legislators for it is sound stuff, good basic tax doctrine.

Of course, if utility companies had to pay more taxes they could get a raise in rates and collect from consumers of their product because they are permitted to base rates on costs and make a nominal profit if managed in accordance with good business judgment. That, however, is not a very good reason for establishing an inequitable tax system. Neither do we think it wise to give tax advantage to home owners.

Citizens have a legitimate objection to fair taxation and a variable ratio is never fair.

COUNTY'S BIRTHDAY

Sherman county was 70 years old Wednesday and observation of that event was somewhat smaller than that of the 100th birthday of the state. It was February 25 that Governor Sylvester Pennoyer signed the bill introduced by E. O. (Dutch) McCoy for a new county for the territory that lies between the Deschutes and John Day rivers.

Mr. McCoy, who acted at the behest of a group of citizens, most of whom were residents of Wasco could hardly have recognized the bill by the time it reached the governor's desk. As introduced it called for a county reaching south to the Crook county line and to be named Fulton. Residents of the south end of the projected county didn't like that idea, having in mind a larger county to be composed of the stock area and to be called Stockman county. They enlisted the support of E. L. Smith of Hood River, the other representative from Wasco county, who was speaker of the house.

McCoy also had trouble with his name. When his bill came before the house the representative from Tillamook county, Mr. Maxwell, a resolute Republican remembered Colonel James Fulton who had been a member of the house years before and who had made a speech against a resolution asking General Sherman, then touring the west, to speak to the legislature. He moved to substitute the name Sherman for the name Fulton wherever it appeared in the bill. It was done.

Also the original county stopped at the line between two and three south of the base line, just south of Grass Valley so as first born, the new county of Sherman was pretty small. The next legislature increased it to present size. But many things grow after birth.

The Sherman County Journal is older than the county and is much the oldest business in the county although many persons have guided it during the seventy-plus years of its existence, not so many at that for between the Irelands and the present owners, there is not much room for others.

Some of these days when there is no state celebration and natives want something to do in February—say when we are 75—it would be good idea to have a party on our birthday. We have stories to tell and could do a bit of birthday boasting without getting beyond the bounds of honesty.

JUST PLAIN SCARED

When the history of this period is written the writers will have to say that the distinguishing thing about it was that Americans were afraid during the 1950s.

Whether or not we have justification for it is another matter, but some one will have to show a lot of reasons to account for the abject fear that affects Americans.

The duty of the military is to protect the nation. In a government like ours the military seems convinced that the easiest way for it to get the money it wants is to scare the people. It works. There is no reason to assume that the military exercises any restraint in engendering fear. It apparently believes that the more fear, the more appropriations, the more jobs, the more promotions. Human nature motivates military people just as it does other empire builders. Certainly Russia has been a great boon to the military.

The Russians are in a very fine position. They can bluster and threaten, start little wars, infiltrate anywhere, knowing that we will do nothing drastic about it. We have said that we will not go to war unless attacked. All the Russians have to do is for their boss to announce that they have some new weapon without offering any proof and we immediately put up a howl for something bigger and better. We contest with them over the most foolish endeavors—like going to the moon, for instance.

Probably the next administration will make an effort to get along with the Russians. It will probably learn all over again that it is impossible to believe them. That will not help much, nor will it improve our sad condition of fear.

We are undoubtedly doing a lot of things in the name of defense that will be found impractical when and if we get into another war. No one could expect a scared nation to fail to do every thing suggested.

THEY WERE CULTURED

The first settlers of Sherman county were able to make their own entertainment. They had to. It was impossible to jump in a waiting automobile and take off for a city where there was a picture show, and there was neither radio nor television. The old timers made their own programs and learned something while doing it.

The Sherman County Music association flourished for years in the gay nineties, meeting in different towns twice a year and holding a two day program in June and December. Programs were given at ten in the morning, at 2:30 in the afternoon and at 8:00 at night.

There was nothing skimpy about the programs either. One held at Grass Valley June 20-21 in 1893 included music by the band, instrumental selections, French Bros., made quartette, songs by the Wasco, Moro, Grass Valley, Michigan, Harmony, Rutledge choirs, recitations by Katie Coon, Myrtle Smith, Anna Powell, Roy Vinton, Alberta McDonald, solos and speeches. Pioneers were not afraid to raise their voices, nor express themselves.

We could do it again and derive great benefit therefrom. That is, if we would pry ourselves away from easier amusement or if we would really get interested in trying to improve ourselves.

DIVISION OF POWERS

The Oregon legislature and the national congress are engaged in almost identical ventures into what could well be an infraction of our traditional division of powers between the three branches of government. Both are trying to take over some of the powers of the executive. That it is a political move goes without saying.

Senator Johnson, the Democratic leader of the U. S. Senate made his own budget and gave his own speech on the state of the union. He has been expounding regularly about the need for increasing the authority and prestige of the legislative branch.

In Oregon a bill to create a budget control committee to watch state expenditures during the interim between legislatures seems likely to pass.

While we feel that the legislative branch of government is the most important of the three we do not feel that it can properly assume any of the prerogatives of either the executive or the judicial branches without doing some damage to our system of government. The legislature should pass laws. That is the end of its public duty. The administration of them is the job of the executive or the administrative branch and when legislators get so conceited that they feel no one can perform any governmental duty but themselves they should sit down and read the constitution.

OREGON'S CENTENNIAL ALBUM PAGE 10

CAPTAIN JOHN C. AINSWORTH (1822-1893) MISSISSIPPI STEAMBOATMAN, HE WAS DRAWN WEST BY GOLD RUSH BUT SETTLED IN OREGON. CAPTAINED 'LOT WHITCOMB,' FIRST PADDLE-WHEELER BUILT IN OREGON (1850). WITH OTHERS HE FOUNDED OREGON STEAM NAVIGATION CO., HOLDING NEAR MONOPOLY ON COLUMBIA AND WILLAMETTE UNTIL O.S.N. WAS SOLD TO VILLARD. ACTIVE IN RAILROADING, TOO. IN 1883 HE FOUNDED AINSWORTH NATIONAL BANK.

Marriage Early In Life Causes Divorce

Marriages are getting "younger" but they're not getting more successful, and an Oregon State college family life specialist believes it's time to raise serious questions about the trend toward teen-age weddings. He suggests much more consideration be given to "readiness for marriage."

The average age of marriages has declined to the point today where more and more people are not ready for marriage either emotionally or socially, Dr. Lester A. Kirkendall insists. For example, some boys marry without having had any real job experience or responsibilities. The result is a high divorce rate and much needless emotional damage experienced by those who fail.

A recent study of 3,000 marriages showed a 20 per cent divorce rate in marriages where both the man and woman were under 20 years of age, he notes. When one partner was under 20 and the other between 20 and 23, the divorce rate was 14 per cent; where both were between 20 and 25, 10 per cent; both between 26 and 30, 9 per cent; and both over 30, 7 1/2 per cent.

Many young people have the feeling today that they should get married in their late teens. In fact, this is so common it has become seemingly a matter of "doing what everyone else is doing," Dr. Kirkendall points out. "This is a dangerous and alarming social situation," he insists. "Some young marriages are good, of course, but in many cases the boy and girl leap and then look," he believes.

Kirkendall discounts the belief that young people are good marriage bets because "they're not set in their ways." On reality, he says many young people are "very inflexible" in their ideas, their conduct and their judgments of others.

Readiness for marriage involves both age and experience in working with people, he believes. Some teen-agers may be ready for marriage on that basis; some middle-aged persons may not. "Marriage is for 'adults,'" however, and mate selections based on adolescent values are likely to go wrong, he points out. The things that make a boy or a girl a good date are not necessarily the things that make a good husband or wife. Physical appearance, athletic prowess, and care-free attitude are not lasting values that stand up over the years as a couple rears children, copes with financial problems and experiences the give-and-take of marriage, he says.

His advice: Give yourself time. Time is a good investment in deciding on a marriage partner. Do different things together to provide a chance to observe one another's behavior under various circumstances—in each other's home, with children and adult groups, working together, serious conversation about hopes and plans. Consult with responsible adults. An unfortunate attitude seems to have developed which leads both parents and young people to feel that any suggestions by the parents will be construed as "interference."

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Consult with responsible adults. An unfortunate attitude seems to have developed which leads both parents and young people to feel that any suggestions by the parents will be construed as "interference."

Don't set the date before solving problems that may exist. Promised behavior changes may not come to pass; don't expect miracles. Build a foundation upon which to rest a marriage through education and mature planning.

MOTOR MAIDS Defensive Driving Is The Safest By Martha Johnson Dodge Safety Consultant

MANY GRAVE MARKERS could be inscribed: "I had the right-of-way!" Most drivers should realize by now that having the "right-of-way" is one thing, but that insisting on taking it is a horse of a different color. It's no guarantee for survival.

HERE ARE SOME things you can expect of this type of driver: He's inclined to trespass on your side of the road. He tries to beat traffic lights. He may halt at a stop-street, then gun his car into the path of oncoming traffic.

Expert steering and braking can save you from this type of driver most of the time. But equally important: Use your head and not your horn. Remember, defensive driving is the safest way to drive.

For All Your Printing Needs

Sherman County Journal



TAXORAMA

Having determined (1) whether you are required to file state and federal income tax returns for 1958 and (2) which forms you should use — Both as to legal requirements and greatest permissible tax advantage, you come to a logical third step. Should you file joint or separate returns? Of course, if you were unmarried throughout 1958, you file separately. If you were married on December 31, 1958, you are entitled to file jointly with you spouse regardless of how long you have been married and regardless of whether your spouse had income.

On the federal returns, if your spouse died during 1958 you may file a joint return for the year. In fact, if your spouse died during 1956 or 1957, you may still compute your tax as a joint return, provided that you maintain a household which is the principal abode of a child or stepchild for whom you can claim a dependent credit—and provided you have not remarried. (There is no state provision covering circumstances described in this paragraph.)

Most couples can save tax money by joint filing as the income-splitting may place them in a lower bracket. But, beware of exceptions which may prove costly.

1. If you had capital losses or excessive medical expenses you probably should figure both jointly and separately to determine which brings the lower tax bill. 2. On a joint return, both husband and wife are reliable for the entire tax. This could be quite a burden to a widow when a deficiency is assessed after the husband's death.

3. If both of you have nearly equal income, it is doubly important that you compare results from both joint and separate filing. Advice from your public accountant may help you determine which course will result in the greatest saving.

Both husband and wife must sign and date a joint return. If you are entitled to a refund, the check will be issued in both names and both will have to endorse the check.

Were you divorced or legally separated in 1958? In that event you are considered single and must file separately. Persons with an interlocutory decree should consult with their tax advisers before deciding on joint or separate filings. Filing separate declarations of

Oregon In History

March 4, 1844—There was great excitement in Oregon City today. The Indian, Cockstock, who has for some time past claimed that two valley settlers named Winslow and Saules had cheated him of a horse, put on his war paint, gathered a few followers, and tried to cross the river and land in Oregon City, seeking revenge. In the ensuing skirmish Cockstock was killed by Winslow Anderson and three of the settlers were wounded. Mr. George Le Breton, clerk and recorder of the provisional government and Mr. Sterling Rogers are feared injured fatally, LeBreton from gunshot wounds and Rogers by a poisoned arrow.

THE HANDY GIRLS met with their leader, Mrs. Orlov Martin, in January and had a judging contest in which Mary Sue Wallace, Marcia Martin, Denise Miller were finalists. At the February meeting Barbara Hampton called the meeting to order with one absent. The girls sang "Swing Low Sweet Chariot."

THE GOLDEN THREAD girls met with Mrs. Harry Stark, leader. Joyce Steel led the pledges which were answered by the name of birds. Carolyn Johnson and Sheri Rolfe were absent. Mrs. Stark corrected the minutes to show that Mrs. Hartley was present. Derrie Peters will bring refreshments next time, which will be March 9.

THE HEALTH club met at the school house with Steve Stivers, the leader. Weights of members were taken. Fred Hall reported on care of the eyes. Steve Irzyk reported on the structure of the nose. Next meeting Ernie Moore will report on the heart, Kenny Thompson on the lungs and Steve Gentry on the stomach.

MEETS FIRST AND THIRD MONDAYS each month at 8:00 p. m. Helen Bruckert, Master Florence Bruckert, 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 Haines, N. G. Leo Watkins, Secretary

EUREKA LODGE NO. 121 A.F.&A.M. Meets on the 1st and 3rd Thursdays evenings each month. Visiting members cordially invited to meet with us. Clarence Higley, W. M. Clyde Gillmor, Secretary

LUPINE BEBEKAH LODGE NO. 116 Meets 2nd and 4th Tuesdays of each month. Visiting members welcome. Ann Miller, N. G. Helen Martin, Secretary

BETHLEHEM CHAPTER NO. 78 O.E.S. Meets every second Thursdays each month. Visiting members invited. Moro, Ore. Annabelle Kelso, W. M. Dorothy Heater, Secretary

TAYLOR LODGE A. F. & A. M. Wasco, Oregon Meets each First and Third Tuesdays. Doug Shull, W. M. Carl Tuggle, Secretary

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estimated tax does not preclude filing a joint return, or vice versa. Spouses filing jointly must have the same taxable year (except in cases of death.) If the tax years are different, permission must be obtained from the internal revenue service and the state tax commission.

If the spouses use different accounting methods, they may still file jointly, provided their accounting methods clearly reflect income.

Joint returns may be filed on federal form 1040A, short form 1040 or long form 1040; and state form 40.

On separate returns, if one spouse itemizes deductions, the other also must itemize and cannot file a short form nor claim the standard deduction.

NEXT: Deductions That Can Ease Tax Pains.

WANT ADS

Custom Slaughtering by appointment only. Meat cutting, wrapping, sharp freeze. Kenny's Market, Grass Valley, Oregon. Call ED 3-2345 for appointment.

STATE WIDE PAINT CO. complete painting and decorating service, spray or brush. Phone CY 6-3977 or CY 6-5293, 1205 E. 12th St. Vern Campbell and Jack Null, The Dalles, Or. 38ftn

FOR SALE: Washed sand and gravel at mouth of John Day River. Also road gravel. Columbia Rock Products, Box 688 Rufus, Oregon. 15 tfn

NOTICE

Personal Property Returns are due at Assessor's office by March 2.

LEGAL NOTICES

NOTICE TO CREDITORS All persons having claims against the Estate of L. P. Haven, deceased, are required to present them with vouchers to the undersigned, Mabel Haven, 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 13, 1959.

Mabel Haven Executrix DICK & DICK The Dalles, Oregon Attorneys for the Estate 15-18c

NOTICE TO CREDITORS

All persons having claims against the Estate of Arvid Anderson, 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 Arvid Anderson, 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 20, 1959.

Frederick Anderson Executor T. Lester Johnson Attorney for Executor 16-19c

NOTICE OF SALE

Notice is hereby given, that the undersigned, as Adjutant of George Bell Post No. 49, American Legion, Kent, Oregon, under and by virtue of minutes of meeting of February 12, 1959, will sell at private sale, to the highest bidder, upon the terms and conditions hereinafter mentioned, and subject to confirmation of the above entitled Post, on or after Thursday, the 12th day of March, 1959, at the hour of eight o'clock P. M., at the American Legion Hall, Grass Valley, Oregon, the following described real property situated in the Town of Grass Valley, Sherman County, Oregon, to-wit: The North one-half (1/2) of Lot six (6) and portion of vacated street in Block two (2) of Original Town now city of Grass Valley, in Sherman County, Oregon.

The terms and conditions of said sale will be: Cash, lawful money of The United States, ten per cent (10%) of the purchase money to be paid at time of sale, balance on confirmation of sale by the Post.

Bids may be made on building alone, or on the lot and building, and must clearly state if bid is for the building or lot and building.

The Post reserves the right to reject any or all bids. All bids or offers must be sealed and in writing, and may be mailed to or left at the office of Clair L. Baizer, Adjutant for said Post, at Moro, Oregon, at any time after the first publication of this notice and before the making of the sale.

Dated this 16th day of February, 1959. Clair L. Baizer Adjutant, George Bell Post No. 49 16-18c