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HOMESTEAD EXEMPTION

The Oregon legislature has some bills that would grant a tax exemption to elderly persons of certain financial status.

There are dozens of jobs elders can do just as well as anyone and in any case labor is much easier, physically, than it was in the days when these elders were working.

Suppose, for example, that we do waive taxes on homes occupied and owned by elders with incomes of under \$2500 if the home is worth less than \$7500.

A much better policy would be for the legislature to spend its time reducing the taxes so that more persons could reach the age of 65 with enough to keep them.

SELECTIVE SERVICE

Oregon is undergoing something of an argument over whether the military men who have been in charge of selective service should be continued in that job or civilians should take over if desired by the administration.

Under the circumstances we go along completely with the civilian. We know of no reason why selective service should be in the hands of generals retired or otherwise.

Therefore, we hope Governor Hatfield stays by his guns and appoints Sprague Carter to the post and if the argument causes a long and critical look at the national guard, we'll look, too.

EVERYBODY INCLUDED

It seems likely that this legislature will pass the bill putting everyone who hires anyone under unemployment compensation. It used to be that an employer had to hire four persons before he qualified as an employer under the act. It was recently reduced to two.

Such a bill has been before the legislature for years and it was always possible to defeat it until this rather labor-guided group of legislators came along.

It is certain that the cost of bookkeeping in the state office will go up very sharply for many of the employers to be included. They will have to fill out forms for months after they have hired anyone and someone in Salem will have to file them.

It will be a bar to hiring men because of the paper work and expense involved and it will cost the government a pretty penny for extra filing clerks. Probably there will have to be a minimum fee just as there is now a minimum fee under workmen's compensation.

A better course would be to remove all the legal barriers that now restrict the hiring of men. Generally those who are not working are the ones who do not perform the most desired feats when on a job. With high prices set for their labor and meddlesome government inspecting the books

over their pay it is no wonder that thousands are out of work. Real reason for passing this restrictive law is not to help the workers; it is to show the power of labor leaders who must have a report to the members at the end of every session.

TAX REVOLT

Over in Washington a sort of revolt against new tax levies seems about to start. Origin, it is reported, was at Ritzville where a service club started it. Now a march on Olympia is being planned. It is very embarrassing no doubt to the administration which had asked for more money for more things.

Although this move is politically far away from us it is not so far away geographically. We are in complete sympathy with it. We like revolts. They are, or should be, a part of our form of government. "... whenever any form of government becomes destructive of these ends, it is the right of the people to alter or abolish it, and to institute new government, laying its foundation on such principles, and organizing its powers in such form, as to them shall seem most likely to effect their safety and happiness."

Just what they are kicking about in Washington we do not know other than that it is taxes. It may be contemplated raise in sales taxes or a proposal that there be an income tax on top of the sales tax. Either is sufficient for a good sized revolt.

It has been a long time since we have had such a thing around these parts and it sounds positively American. We have been too long supine, placid, complaining but inactive against the onset of government regulations.

SLEEPING GARMENTS

Editorial columns have recently been enlivened by a discussion of the sort of clothes appropriate for the land of nod to which it appears those watch dogs for the public, the editors, sometimes journey. We are sure that an argument between advocates of night shirts and pajamas would attract more attention than one on taxes.

A letter writer brings in a modern note by a few kind words about sleeping in the raw and writers about our very personal habits has said that a good part of the population does not dress for bed. The lack of sizable ads for pajamas or other sleeping clothes indicates that this may be the case.

With special clothing for golf, motoring, skiing, riding, etc., it is not odd that mankind would skip special clothes for bed as a matter of economy if not comfort. Heated houses make it unnecessary to bundle up very heavily for a night's sleep.

WHAT TO BE SNOOTY ABOUT

It is apparent to many that that American cars are to be smaller, or at least that a small car will be made in this country to compete with European cars and the popular domestic ones. Whether that will be better or not we will wait to see. They surely can be made as safe as the bigger cars and as fast. But neither are the reasons Americans bought big cars. Really, a car was a fairly cheap way of expressing one's superiority. Even the most arrogant could buy a huge vehicle for \$5000 which was not enough to make a down payment on a house that would have expressed the same sentiment.

The next question is what we will use for a public display of our assumed wealth and position when, and if, it becomes popular to drive a small car. Not homes, they cost too much; not books, they have to be read; not clothes, they are too cheap. Swimming pools are trying to get into the running but they seem a pretty reasonable item.

Here is an opportunity for some wise advertiser to put his product in the public eye on the basis of snob appeal and the car makers can assure him there's millions in it.

Changing the name of the Baldock freeway to Oregon freeway will seem like a good idea until we build another one. Then it will mean nothing.

OREGON'S CENTENNIAL ALBUM PAGE 11

HENRY VILLARD (1835-1910)

WAR CORRESPONDENT, FINANCIER, RAILROAD BUILDER

CAME WEST IN 1874 TO REPRESENT BONDHOLDERS OF HOLLADAY'S BANKRUPT ORE. AND CAL. RR. BECOMING MANAGER IN 1876

FORMATION OF O.R. AND N.W. MADE HIM A POWER IN NORTHWEST TRANSPORTATION USING THE FAMOUS "BLIND TRUST" HE ACQUIRED CONTROL OF NORTHERN PACIFIC, BUILDING IT ACROSS THE ROCKIES

FORCED OUT BY FINANCIAL DIFFICULTIES, HE RE-COUPED AND RETURNED AS CHAIRMAN OF THE BOARD

PUBLISHED OREGON THROUGHOUT EUROPE, ENCOURAGING GERMAN EMIGRANTS TO SETTLE IN STATE. HE CONTRIBUTED HANDSOMELY TO THE UNIVERSITY OF OREGON



Let's assume you have (1) determined that you must file both state and federal income tax returns, (2) tentatively arrived at which forms you should use and (3) decided whether to file joint or separate returns.

What should be your next step? Paragon the pun, but it depends.

Determining the dependency credits and exemptions the taxpayers are entitled to is often troublesome. Both federal and state tax officials say that many underpayments and over payments, as the case may be, result from misunderstanding.

Humorous though it may be, thousands of questions are asked each tax season as to whether pets may count as dependents. Much as you may love your parakeet, your Siamese cats or your French poodle, tax collectors are "allergic" to them for purposes of computing dependency credits.

For both federal and state purposes, each exemption allows a \$600 deduction, although there are slight differences in some specific applications.

For federal purposes you are entitled to one exemption for yourself.

You are entitled to one additional exemption if, on December 31, 1958, you were 65, or if you were blind.

If you were both 65 and blind, you are entitled to two additional exemptions. You are also entitled to exemptions on the same basis for your wife if you file jointly.

Dependents must qualify under the following conditions for federal purposes:

1. Dependent must have received over one-half his support from you in 1958.

The principal exception is that provided by the "multiple support agreement" (form 2120) which covers the situation in which several persons each contribute more than 10 per cent of the support. The written agreement gives the exemption to one

HARLANDVIEW GRANGE 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 Thursday evenings each month. Visiting members cordially invited to meet with us. Clarence Higley, W. M. Clyde Gillmor, Secretary

Lupine Rebekah 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 Thursday 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

of those persons: none of the others is permitted to claim the exemption.

2. Dependent did not have over \$600 income in 1958, besides what you provided, unless dependent was your child or stepchild under 19 years of age, or if over 19 a full time student—in which case

the dependent can earn any amount as long as you actually provide over one-half the cost of support.

3. Dependent is not claimed by any other taxpayer and does not file joint return with another taxpayer. For instance, do not list a dependent married daughter who files a joint return with her husband.

4. Dependents must be citizens of the U. S. or residents of the U. S., Canada, Mexico, Panama or the Canal Zone.

Dependents must be closely related to you or be anyone else who meets requirements 1, 2, 3, and 4 and had your home as his principal place or abode and was a member of your household, even if not related.

Here are the principal ways in which exemption and dependency credits for Oregon state income tax differ from federal rules:

1. If you are over 65 you are entitled to a special credit of \$12—but not allowed an additional \$600 deduction. If you are blind, the special credit is \$18.

2. You may not claim dependency credit for a child over 18 unless he is attending an institution of higher learning or is mentally or physically incapable.

3. You may not claim dependency credit for a child of 19 or more under the federal formula which allows you to take him if he qualifies as a student and you pay over half his support regardless of his income.

4. Oregon has no multiple support agreement.

5. Oregon has no requirement as to citizenship or residence of a dependent.

6. Oregon, which follows the federal pattern in listing ones who qualify for dependents, also adds those "whom the taxpayer has a moral obligation to support."

Often unusual or borderline cases arise in determining exemption and dependency credits. Both federal and state tax agencies suggest consultation with properly qualified advisers for those needing outside help.

NEXT: Count Your Blessings (Deductions, That Is)

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. Balzer, 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. Balzer Adjutant, George Bell Post No. 49 16-18c

Dr. Frank D. Reid Dentist Moro Hotel Bldg. JO 5-3561 Tuesdays & Wednesdays

WANT ADS

If you want to sell something or if you want to buy something before spring work starts now is the time to advertise it.

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. 38th

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

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

You are looking at a time machine

It sounds like science fiction: traveling across the continent in 4 1/2 hours, New York to London in 6 1/2, cutting airline schedules almost in half.

Yet these are routine for jet liners in the jet age—an era people at Standard's research laboratories have been working toward since the day seventeen years ago when we fueled the first U. S. jet flight.

Since then our scientists have worked with the armed forces to perfect fuels and special lubricants

for planes that fly faster than sound, or cruise non-stop around the world. They've also helped engine designers solve problems of heat and cold; aided airlines with faster airport fueling systems.

The sum of these years of development has been to add hours to the traveler's day, days to the tourist's week. In helping to harness time, as well as putting petroleum to many other uses for you, the people at Standard are planning ahead to serve you better.



STANDARD OIL COMPANY OF CALIFORNIA