

Sherman County Journal
Published Every Friday at
Moro, Oregon
Giles L. French, Editor

NATIONAL EDITORIAL
ASSOCIATION
Entered as second class matter at
the Postoffice at Moro, Oregon, under Act
of Congress of March 3, 1879.

1959
NEWSPAPER
PUBLISHERS
ASSOCIATION

OFFICIAL COUNTY PAPER
SUBSCRIPTION RATES
ONE YEAR \$3.00

MARCH 13, 1959

TAX POLICY

It now appears that the legisla-
ture may follow the course set by
former legislatures in tax reform,
which is nothing. It may not com-
pound the felony by passing so
many appropriations, however,
and that is a gain for the citizens.
Oregon legislatures have been
unduly concerned about the little
man and the big man without of-
ten considering that no man is
so little he can't grow nor any
man so big he cannot shrink. It
is probable that our tax laws
have tended to keep the little
man little more than to keep the
big man big. So much for that;
we don't like distinctions between
little and big without definition of
the qualifications to be used.
Oregon legislatures, regardless
of the party in power, have been
inclined to use the theory of tax-
ation known as the ability to pay.
It is certainly a good theory, too,
but should not be used exclusiv-
ely. There is need in Oregon for
more of the "use of services"
theory so that those who get
shall also give.

Let us consider briefly the ulti-
mate of a state in which one class
paid all the taxes and another
class got all the benefits. Absurd?
And it wouldn't last long. It will
always be impossible for everyone
to pay an amount equal to his
benefits. If that were done there
would be no need of the law's in-
terference. But a citizen who
doesn't pay for as many of his
benefits as he can is surely for-
feiting some of his self respect.

Legislators who think about
the tax problem must know that
Dr. Sly is right when he warns
against higher taxes without a
broader base. And a broader base
does not necessarily mean a sales
tax. It could mean lower exemp-
tions or higher starting rates for
income tax.

One reason why Oregonians
have voted newer and bigger ap-
propriations both as voters and as
legislators has been that too few
pair for them. The way to hold
down big spending is to make the
tax laws such that everyone will
pay.

If the legislature holds down
appropriations it will be doing
well; if it also broadens the tax
base it will be doing better.

OREGON HISTORY

Oregonians are being exposed
to a lot of their own history in
this centennial year and we hope
they are liking it. Nearly every
paper is putting out or has put
out a centennial edition, the week-
lies pooling theirs for an April
date and trade papers are pub-
lishing articles about the industry
they represent. Anyone can find
out about Oregon by merely read-
ing.

Naturally it is a little disjointed,
a story here and another there as
an editor picks out the more
interesting items. Reading a few
books would give a more con-
nected story of the exploration,
settlement and development of
the state. But this is good.

We rather suspect that Oregon-
ians to begin with were better
acquainted with their history
than residents of most states. It
isn't so long a history as most
states have in the first place and
it is more interesting in the sec-
ond. Besides Oregon has one of
the best historical societies in the
nation with an accumulation of
historical material that is burst-
ing out the walls of the Portland
auditorium.

If we find some way to continue
this interest especially in the
young or those equipped to re-
search and compile history the
centennial year will have been a
fine experience whether the en-
tertainment at the trade fair is
successful or not.

FAMILY GOVERNMENT

A man was complaining a few
days ago in a conversation about
some of the effects of our social
security laws. The burden of his
argument was that through social
security we have reduced or ob-
viated the need for adults to care
for their parents and that this is
bad because it breaks down the
family which is the base of all
government. And that we remem-
ber, used to be taught in schools.

Continuing he said that when
a man is born he is pretty help-
less package unable to care for
himself at all and that this con-
dition prevails in lessening de-
gree for twenty years. To remove

the necessity of paying for this
care by reciprocal care of parents
who performed it makes a mock-
ery of the idea of a family.
Well, his argument wasn't bad.
Anyway good enough to remain
sticking around in one head for
several days. This generation
has skipped its responsibility to-
ward parents as fast and as great-
ly as possible giving it to the state
and by so doing has weakened
the basis of government, which
is the family. The family is where
government begins, where disci-
pline starts, where respect for or-
der first comes.

Maybe we are in for some seri-
ous changes we have not planned
on, changes that may be more
sweeping than we contemplate.

COUNTY FAIR PROBLEM

The county fair board is hold-
ing in abeyance its decision as to
whether or not it will hold a rodeo
at the fair grounds late this
June. Some objection, but not a
well defined objection, has been
made.

It is not the intention of this
newspaper to try to make the
decision for the fair board. That
is its duty and its business. This
is written to give readers some
idea of a few of the problems
involved.

The board is very sure that it
cannot hold a rodeo at the time
of the county fair in late August
for there will be a rodeo going
on in almost every town for a
hundred miles around and there
are neither enough rodeo perfor-
mers nor enough rodeo fans to
go around. Some other, and prob-
ably local, entertainment will be
developed.

The fair board seems certain
that there is a demand for rodeo
entertainment in this county and
perhaps it would like to keep in
touch with rodeo men for some
future date. The idea of a June
rodeo follows.

Costs of a June rodeo will be
approximately \$4000. The board
very understandably wants to
take in more than that amount
and probably would not make the
venture unless confident it would
do so. It would be possible to get
better performers than later and
June is early enough in the
year so that fans are not sur-
feited with rodeos.

So far as we can see in a re-
reading of the law regarding
county fairs there are no legal
reasons why the board could not
go ahead with the rodeo. There
are, however, better lawyers than
the writer.

Since 1933 the county fair has
received \$167,388.97 from state
racing and there is no indication
that this flow of manna will cease.
County fairs are reasonably well
financed. The fair board knows
all these things and is trying to
do its best to help along the en-
tertainment for the county. If
citizens have definite ideas on
the subject it would be better to
express them now than after the
decision is made.

VERY QUIET PEOPLE

Legislators may think the vot-
ers are paying attention to their
efforts but it looks as if they are
disinterested from this hill. There
doesn't seem to be much interest
although bills of grave import
have been introduced and are be-
ing debated.

We think it possible that voters
have become so used to getting
the final whack at important
changes that what the legislature
does is not of great importance to
them. They feel sure that any
new tax, any tobacco tax or any
change of moment will be referred
to them or that some one will
initiate against it so the sovereign
voter will have his say.

This feeling stems from the
Oregon system which has taken
the final power away from the
legislature and vested it in the
people. The legislature gets to do
its work like always and then
the people undo it with a regularity
discouraging to many legisla-
tors.

Oregon has been proud of the
Oregon system and so far as we
can see the main reason for such
pride is that it bears the name of
the state. It has certainly reduced
governmental responsibility on
the part of legislators. It has giv-
en that responsibility to the vot-
ers and the voters have refused to
accept it.

There seems no inclination to
change it. Voters would not give
up their right to say Yes and No
on any and all measures. Writing
a new constitution would not help
for if it did not contain the same
provision it would not be passed.
Some day a way may be found to
cause the people to realize that
they have the power. It has not
yet been done.

Oregon in History

March 15, 1859—The steamer
Brother Jonathan reached Port-
land this morning bringing news
of the arrival of the overland mail
at San Francisco on the night of
March 9. The latest dates are
from St. Louis to the 14th of
February. The most important
news is that the bill to admit
Oregon to statehood, which some
time ago passed the Senate, has
passed the House by vote of 114
to 103 and now goes to President
Buchanan for his signature.

WASHINGTON AND
"SMALL BUSINESS"
BY C. WILSON HARDER

In several votes, the nation's
independent business men, vot-
ing through the National Federa-
tion of Independent Business,
have asked that the tax laws be
further amended to give small
business the opportunity to de-
velop, and survive.

The last session of Congress
in a dozen concrete steps
in this direction, partially
fulfilling the pledges both
parties made in
last two national
elections.

Yet, the problem of getting
this relief is not as easy as it sounds,
despite the fact that presumably a
heavy proportion of Congressmen
are in favor of such moves.

For one thing, the writing of
tax legislation is a very techni-
cal matter requiring far more
study of laws, and the effects of
possible revisions than individual
Congressmen have time for.

Thus, Congress depends on ex-
pert advice.

The Small Business Admin-
istration, headed by Wendell
Barnes, made a step in this di-
rection before the current ses-
sion got underway by hiring a
special adviser to draft legisla-
tion on this subject for presenta-
tion to Congress.

But there may be an interest-
ing development in the wind.

At present, the attitude of the
U. S. Treasury is quite bitterly
opposed to any such legislation.
And presumably, the Treasury is
National Federation of Independent Business

is a position to deny the Small
Business Administration funds
with which to pay the salary of
the adviser.

This situation is being watched
very closely by men like Sen.
John Sparkman, Estes Kefauver
and others, as well as the na-
tion's small businessmen.

Obviously, if the SBA cannot
pay for an expert on tax writing
legislation, Congress, and espe-
cially the House Ways and
Means Committee headed by
Rep. Wilbur Mills will be denied
the benefits of free inquiry.

And thus, if the Treasury
chooses to block the SBA in this
move, which apparently under
present regulations it can do, it
will be a concrete example of
how free legislative processes
can be blocked by bureaucratic
edict without Congress having
chance to discuss situation.

Huge corporations, of course,
can and do, either individually,
or acting in concert, pay out
huge sums for tax writing ex-
perts to present to Congress pro-
posed legislation that will favor
them. Yet no small businessman
in the nation can afford to take
such steps.

That is perhaps one of the
strongest reasons why the na-
tion's independent businessmen
are concerning themselves more
with the affairs of government.

Because despite the good faith
of Congressmen, unless bureau-
cratic maneuvers are brought
to their attention, bureaucratic
edicts can nullify promises Con-
gressmen made in good faith.
And obviously, neither big busi-
ness nor big labor is going to
remind Congress of the promises
made to independent business.

TAXORAMA
1959
PROFIT OR LOSS FROM BUSINESS OR PROFESSION
1040

Deductions Can Ease Income Tax Pain;

Non-Business Items Deserve Study.

This advertising adage also is a
wise course for income tax payers.
Tax advisers repeatedly urge
"self-help" filers and their tax
clients to work out their income
tax utilizing the standard deduc-
tion, and then to work it out by
itemizing allowable non-business
deductions. The method which
produces the lower tax is the one
you should use.

Non-business deductions follow
much the same pattern in state
and federal returns. Following
are some of the likenesses and
differences:

CONTRIBUTIONS — Deduc-
tions for allowable contributions
(charities, churches, educational
institutions, medical and research
institutes, etc.) are limited to 20
per cent of the adjusted gross in-
come in most cases but under
certain circumstances may go as
high as 30 per cent of the adjusted
gross income on the federal re-
turns.

On the state return, the limit is
20 per cent. Rules for allowable
contributions are spelled out in
directions accompanying both fed-
eral and state forms.

MEDICAL — Medical and den-
tal expenses in excess of 3 per
cent of the adjusted gross income
are recognized on federal returns.
Expenses in excess of 5 per cent
of the adjusted gross are recog-
nized for state returns. Under fed-
eral rules, cost of drugs and medi-
cines up to 1 per cent of the in-
come also are excluded—before
applying the 3 per cent limitation

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 Tues-
days in I.O.O.F. hall. Trans-
parent 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 Tues-
days of each month. Vis-
iting members welcome.
Ann Miller, N. G.
Helen Martin, Secretary

Rethlehem Chapter No. 78 O.E.S.
Meets every second Thurs-
day each month. Visiting
members invited. Moro, Ore.
Annabelle Keiso, W. M.
Dorothy Heater, Secretary

If you are over 65, the federal
3 per cent exclusion does not ap-
ply but the 1 per cent limit on
medicines and drugs still holds.
Oregon's 5 per cent exclusion ap-
plies regardless of age.

The limit for medical deduc-
tions is higher for federal tax. A
husband and wife may deduct up
to \$5000 each in one year—and
even more if the taxpayer has
additional exemptions.

The medical deduction limita-
tion on state returns is \$1250
each exemption, with a maximum
limit of \$5000.

Direct and indirect medical ex-
penses should be analyzed, item
by item, to determine if they con-
form with the rules outlined in
the directions.

CHILD CARE — On federal re-
turns the working wife must file
a joint return with the husband.
On an adjusted gross income of
\$4500 for 1958 the couple may de-
duct up to \$600 paid for care of
children under 12. Income above
\$4500 reduces the \$600 deduction
proportionately. If the mother is
not married or the husband is
disabled there is no limitation on
the income.

Oregon allows a deduction for
care of dependent children (age
not specified) A limit of \$720 is
set for working mothers, widow-
ers or employed husbands and
wives whose adjusted gross in-
come is not more than \$3000.

TAXES — Oregon gasoline tax
of 6 cents per gallon is deductible
on federal returns but not on
state. Federal excise taxes on
transportation, telephone and tele-
grams are deductible on state re-
turns but not on federal. Within
certain limits, state income tax
is deductible for federal purposes
and federal income tax is deduc-
tible for state. Real property tax
and auto licenses are deductible
on both.

INTEREST — Interest on mort-
gages and loans - fully deductible
on both.

CASUALTY LOSSES — Prop-
erty loss, as through theft or
fire or storm, is deductible on
both. Losses should be carefully
documented by appraisal, receipts
and the like. Naturally, the por-
tion of casualty loss recovered by
insurance cannot be claimed as a
"wear and tear" qualify as a cas-
ualty deduction.

If your itemized deductions are
not sufficient, use the standard de-
duction for both state and federal,
or federal form 1040 A if you qual-
ify. Consultation with your public
accountant or with state and fed-
eral income tax information staffs
is advised in borderline cases
that arise in non-business deduc-
tions.

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

Rufus Personals

By Mrs. Geo. L. Fox

The Rufus Grange members go-
ing to Harlandview Grange Sun-
day for conference were Mr. and
Mrs. Rolland Johnson, Mr. and
Mrs. Roy Shafer, Mr. and Mrs.
Harland McDonald, Mr. and Mrs.
Atlee Wilson, Mr. and Mrs. George
Fox, Mrs. Bert Swigart and Mrs.
Otto Petersen. After holding buzz
sessions, grange floor work was
exemplified. Rolland Johnson,
county deputy and Harland Mc-
Donald, Pomona master was in
charge.

It rained here a little early
Monday morning, but not enough
to keep the men out of the fields.
We had a mild winter on the
whole, but the wheat and grass
land is not very rank for this
time of year. Last year the farm-
ers were turning their cattle on
the growing wheat to hold it back.

Fred Harrison was taken to a
hospital in The Dalles Saturday
with Mr. and Mrs. Swigart taking
him down.

Mrs. Bert Swigart is entertain-
ing the Home Ec club of the
Grange at her home at Twin
Bridges Thursday afternoon.

Leonard Jordan took his wife
and Mr. and Mrs. George Fox out
to dinner Friday night celebrating
the two women's birthdays. After-
wards, they watched television at
the Fox's.

The Rufus Grange members gar-
thered together Thursday night
for their usual pot luck dinner
preceding the meeting. George
Fox, master, presided at the busi-
ness meeting and most of the
officers were present. Mr. and
Mrs. Merle Redding and Mr. and
Mrs. Millard Leigh are to become
members of Rufus Grange. Rol-
land Johnson told of the agricul-
tural meeting at Moro recently.
The Grange is to help familiarize
people of the county with differ-
ent weeds. Earl Moore asks the
granges to send their resolutions
on agriculture to State Grange.
Plans are being made for a field
day, which will be held sometime
this fall. The Ag committee will
help out with the lecture's pro-
gram at next meeting on March
19. Mrs. Harland McDonald, leg.
chairman, gave a very good re-
port on the bills now coming up.
Bill Huck told of some changes in
the Grange Insurance programs.
For the lecture's program Mrs.
Swigart had Sherrie Fraser, a sen-
ior from Sherman High, give a
talk on 4-H work and show slides
of her trip to National 4-H conven-
tion held in Chicago. She won the
trip sponsored by Coats & Clark
for her work in sewing. She told
of their interesting trip via train,
and at the hotels where they stay-
ed in Chicago and of the different
places they visited. It is a great
honor for a student in high school
to be fortunate to take a trip like
this.

Each bid shall have attached
thereto the list of Subcontractors
the bidder proposes to use and
any bid not having this attached
list will be disqualified from bid-
ding.
The Owner reserves the right
to accept or reject any or all bids
and waive any informalities.
Plans and Specifications will be
available from the office of the
Architect, 1530 S. W. Taylor Street,
Portland 5, Oregon, and shall be
accompanied by certified check.
No bidder may withdraw his bid
after the hours set for opening
thereof unless awarding of the
contract is delayed exceeding
thirty (30) days.
Marjorie K. Marvin, Clerk 15-7c

FORTY YEARS OF SERVICE

ROUNDED BY DOUGHBOYS OF
THE AEF IN PARIS, FRANCE,
MARCH 15-17, 1919, THE
AMERICAN LEGION IS
CELEBRATING ITS 40TH
ANNIVERSARY. NEARLY
3,000,000 LEGIONNAIRES
PLUS 1,000,000
WOMEN IN ITS
RANKS MAKE IT
THE LARGEST ORGANI-
ZATION OF WAR VETERANS
IN HISTORY.



EACH YEAR
2,000,000 YOUNGSTERS
TAKE PART IN SOME LEGION PRO-
GRAM SUCH AS BOYS STATE, BOYS
NATION, ORATORICAL CONTESTS OR
JUNIOR BASEBALL. LEGION POSTS
SPONSOR 4,300 BOY SCOUT
UNITS. SINCE 1925 THE
ORGANIZATION HAS SPENT
\$148,000,000 FOR CHILD
WELFARE AND YOUTH
WORK.

GRADUATES OF LEGION
JUNIOR BASEBALL MAKE UP
OVER HALF OF ALL MAJOR
LEAGUE PLAYERS.

THE G.I. BILL OF RIGHTS WHICH SMOOTHED THE
RETURN OF 20,000,000 WAR VETS TO
CIVILIAN LIFE WAS THE PRODUCT OF LEGION
EXPERIENCE AND LEADERSHIP IN VETERANS AFFAIRS

gon, on or before 8:00 o'clock
P. M. (Pacific Standard Time),
Tuesday, April 7, 1959, for the
construction of an Addition to the
Sherman County High School,
and will then and there be open-
ed and publicly read aloud. Each
bid will be in accordance with the
Plans and Specifications prepared
by Annand, Boone & Lei, Archi-
tect's, 1530 S. W. Taylor Street,
Portland 5, Oregon, and shall be
accompanied by certified check.
No bidder may withdraw his bid
cashier's check, or satisfactory
bid bond made out to the order of
Sherman County High School
District, Sherman County, Oregon,
in an amount equal to 5% of the

WHAT'S DOING
Cal Horn, your Telephone Manager

LET US DO
YOUR PRINTING
SHERMAN COUNTY
Journal
WANT ADS
FOR SALE: 1956 Buick Road-
master, 4 door sedan, power
brakes & steering, 9000 miles.
Price \$1850. GMC dump truck,
1954, dual tires 10-ply; 7 section
rotary hoe; 2 deep furrow John
Deere drills; D2 Caterpillar
tractor with power take off;
Blade and carryall for D2. Mrs.
Lee Dehler, Wasco Ph. GI 2
5443. 15c

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

STATE WIDE PAINT CO. com-
plete 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. 387fn

FOR SALE: Washed sand and
gravel at mouth of John Day
River. Also road gravel. Colum-
bia Rock Products, Box 688
Rufus, Oregon. 15 7fn

LEGAL NOTICES
NOTICE TO CREDITORS
All persons having claims
against the Estate of Arvid Ander-
son, deceased, are hereby notifi-
ed 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, de-
ceased, 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

INVITATION TO BID
Sealed bids will be received by
the Clerk of Sherman County
High School District, Sherman
County, Oregon, at the Sherman
County High School, Moro, Ore-

Pictured are some of 40 long distance operators
in The Dalles who provide fast, courteous service
24 hours a day and 7 days a week. They are here
to serve you — Call a friend today.
Pacific Telephone.