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HAPPY YEAR

Social Security Tax First of January

Employer, Employe Advised Relative to Extra Withholding

Hugh H. Earle, Collector of Internal Revenue, today reminded employers and employees of the Oregon district that the Federal rate under the act to one and one-half percent on employees and one and one-half percent on

Ever since the beginning of the Social Security program, of which these taxes are a part, these rates have been one percent each on employees and employers, and Collector Earle called attention to the change in order to prevent confusion in preparing January

This change does not affect the rates of income tax withholding from wages, which are the same as they were in 1949,

Employers were reminded, how ever, that new regulations will be effective January 1 regarding the depositing and reporting of both the F.I.C.A. taxes and income tax withheld from wages.

Starting with wages paid in January, employers who are li-able for more than \$100 of these taxes in one month are required to deposit them in either a Federal Reserve bank or a commer cial bank authorized to receive such deposits for transmittal to the Federal Reserve bank.

Deposits are required for taxes resulting from wages paid in the first and second month of each quarter. Each such deposit should e made not later than the 15th day of the next month, but may be made earlier if desired. Taxes for the third month may be deposited or paid with the quarterly

Employers will be furnished with blank copies of Treasury Depositary Receipt Form 450 to use in making deposits. Employers will fill out the receipt as a deposit slip. After the form and remittance are received and check ed by the Federal Reserve bank, the deposit receipt will be valida-ted and mailed back to the employer for attachment to his quar. terly return.

The year 1950 also will mark combined form for quarterly reporting by employers of income tax withheld and the employer and employee F.I.C.A. taxes. The new form, Form 941, and detailed instructions will be mailed to employers late in March, in ample time for use in making the return for the first quarter of the year. This return, covering wages oaid in January, February and March is due by April 30.

This type of form was tested in the Maryland district for more than a year and was found to ef. fect substantial savings to both collectors' offices and employers.

Large Lynx Killed In Kahler Basin

While riding in Kahler Basin looking after cattle one day last week, Dick and Jay Griffith and L. Van Marter Sr. spotted a band of deer. They stopped to count the animals and noticed a sudden stir among them. Moving in a little closer they discovered what appeared to be a bobcat stalking the deer, the cat was shot and turned out to be a lynx.

Van Marter brought the lynx carcass to Heppner and had a picture taken of it. He said it was about the biggest one he had

Guests at the Henry Schwarz home over the week-end were Mr. and Mrs. Billy Schwarz and children from The Dalles, Another Merritt, who arrived Wednesday from his home in California.

Two Suits Filed As Result of Accident

Two suits were filed at Pendle ton last week by Raley, Kilkenny and Raley, Pendleton attorneys for two persons injured in an automobile accident September 18 at the site of the Heppner Lum ber company plant on the Hepp

\$911 special damages and \$35,000 Form 1040ES, declaration of esti. general damages of G. N. Peck, mated tax for calendar year 1949, claiming permanent injuries, and are advised that the services of a will average less in 1950 than in buildings and equipment by keep a fair amount of their funds in the other, S. D. Cox asked \$1. deputy collector will be available 1949, notwithstanding the excess stores and factories during 1950. liquid throughout 1950 pending ing 1950 will continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the of 1950 will not change the political continue about the other continue about the political continue about the other continue about the political 221.50 special damages and \$7,500 Tuesday, January 3 at the court of money mentioned under 27-28 FOREIGN TRADE general damages of Peck.

Mrs. Floyd Adams Increases One-Half | Awarded First Prize In Lighting Contest

First prize of \$10 was awarded o Mrs. Floyd N. Adams for her entry in the outdoor Christmas lecoration contest sponsored by he Jay Cee-Ettes. Mrs. Adams decorated a fir tree in the yard with multi-colored lights and used evergreen branches and light in an arched effect over the porch and doorway to the house. Conley Insurance Contributions Act pro-vides for an increase in the tax \$5 for his effectively decorated doorway. Evergreen boughs and lights were entwined around the door and at the top was placed a employers, based on all taxable large plastic Santa Claus face, wages paid on and after January aglow with light. Third prize of \$2.50 was given to Miss Leta Humphreys whose arrangement of lights and greens over the large vindows and porch of her home ogether with the brilliantly light ed tree in the yard made a beau-

> Residents showed much inter est in the contest and other dec-orations worthy of mention were flood of light at the Orville Smith home ;the gaily decorated gateway to the Dick apartments and the artistic arrangement of lights and evergreen over the fronts of the Henry Aiken and Oscar George residences. One of the most impressive displays was the nativity scene at the St. Patrick's church. This was made of miniature figurines and a small stable and was correct to the most mi nute detail.

> Mr. and Mrs. Ambrose Chapin spent Christmas in Pendleton with their son-in-law and daugh ter, Mr. and Mrs. Charles Hodge and son, Michael. Mrs. Hodge and Michael returned to Heppner with them Monday evening.

Mr. and Mrs. Herman Parker returned to their home in Pasco Monday evenfing after spending the week-end here with her parents, Mr and Mrs. Clive Huston. Mrs. Huston accompanied them nome and will stay until after New Year's

Misses Katherine Bisbee and Esther Scott of Oregon City are spending this week here with Miss Bisbee's parents, Mr. and Mrs. L. E. Bisbee.

Mrs. Mary Welch of Lexington was shopping in Heppner Tues-

Mr. and Mrs. B. C. Forsythe of Ione and Mr. and Mrs. Jack Forwere guests of Mr. and Mrs. L. Edwin Dick over Christmas.

Mr. and Mrs. Orrin W. Furlong vere weekend guests of Mr. and Mrs. J. C. Payne.

early in June.

Mr. and Mrs. W. C. Rosewall places in California.

Mrs. E. E. Gilliam were their son. Mrs. Ed Clark of Hermiston. Rev. Gilliam went to Spokane Monday to spend the week with Mrs. Giliam and daughter, Anne Meredith, who have been visiting her parents.

F. W. Turner motored to Port-(Continued on Page seven)

Medlock Draws Five Years in State Prison

R. R. Medlock was sentenced to serve five years in the state penitentiary when he appeared be-fore Judge Homer I. Watts Wednesday, December 21. Medlock had been held on two counts but the second charge was dropped when he pled guilty to contributing to the delinquency of a mi-

Robert Beach, held on a charge of issuing a check without funds to cover same, was placed on pro-different groups of industries bation for one year.

Billy French appeared in jusice court Wednesday morning of during 1950. pended his driver's license for a period of six months.

house in Heppner.



1950 IN A NUTSHELL

GENERAL BUSINESS:	Off	5%	AUTOMOBILE MANUFACTURE	S: Off	15
NATIONAL INCOME:	Off	5%	BUILDING and CONSTRUCTION		
FARM INCOME:	Off	15%	NATURAL GAS:	Up	5
BITUMINOUS COAL:	Up	5%	FOREIGN TRADE:	No chang	
ANTHRACITE:	Off	5%	AIRLINE PASSENGER MILES:	Up	5
CRUDE OIL PRODUCTS:	Up	5%	MILITARY ACTIVITIES		
STEEL OUTPUT:	Off	5%	INCLUDING AIRCRAFT:	Up	209

RETAIL TRADE (\$ Volume): Off 3% to 10%

Business And Financial Outlook For 1950

1. The total volume of busiolidays with her mother, Mrs. sumer will be the chief sufferer products. Farmers should diver-

LABOR OUTLOOK

the minds of both the employees have returned from a vacation of guiar business. However these blight catastrophe. several days spent in various negotiations come out, they result Christmas guests of Mr. and the country as a whole.

3. There will be fewer strikes Rev. Jackson Gilliam and Mr. and in 1950 than in 1949, but there will not be fewer extended ne gotiations which are very expen

for detouring this law will be the next crop failure or war devised.

5. The great drive against the TAXES big companies will be for penbenefits. These will probably be for 1949. may aid in ironing out the busfor by consumers.

6. It is hoped that all parties will begin to realize during 1950 that the real road to national progress is through increasing production and greater efficiency. This is the bright light which we see in the labor situation.

COMMODITY PRICES 7. Movements in commodity prices during 1950 will vary with

his week on a reckless driving | 8. We, therefore, advise going ount and Justice J. O. Hager easy on inventories, 1950 is a tinue during 1950 as consumer fined him \$100 and costs and susmodities should be discourtged factors.

> 1950 will be less than for 1949, be less in 1950 than in 1949. 10. Practically all retail prices

11. The total farm income for be up _aring 1950 - comparing

that of 1949, due primarily to the 1949, which means lower prices be accounted for by the devalua-Mrs. Vennice Stiles is here from unfortunate labor conflicts. Con-Portland this week to spend the sidering that the innocent con-poultry, eggs and certain dairy other foreign currencies. Josie Jones. Mrs. Stiles is em. and will be obliged to pay the sify more in 1950, get out of ployed by the Civil Aeronautics bills, it seems too bad that labor debt and put their surplus money but some of these will be direct Authority since going to Portland troubles should upset the apple- into savings, in preparation for by American business firms and the next crop failure.

12. The supply of certain 2. Even with all the threats, canned vegetables and fruits that such investments will be exof Portland and Mr. and Mrs. 2. Even with all the threats, canned vegetables and Mr. and Mrs. there will be a few wage increas. (except citrus) should be greated that such investment there will be a few wage increas. es during 1950. On the other er during 1950 than at the same hand, all labor negotiations take time during 1949. The prices of try in which the investments are these products should fall off, made, the minds of both the employees these products should fall off, made, considerable progress in 1949, and the management off their re-barring some weather, insect or would be noticeable along for 37. The

13. Poultry and dairy proaveraging less than in 1949.

amount of crops which the gov- ful to others. 4. The Taft-Hartley law will ernment owns or is making loans continue to stand throughout on, but this surplus in storage

15. The federal budget will be

not be increased during 1950 and comes mess cycle, but they will be paid there may even then be some DEFICIT FINANCING readjustments to encourage veninated or reduced.

> tax of 25 percent will remain unchanged. 18. There will be many increas.

more reaching for relief by sales mostly spent. taxes or other forms of raising

RETAIL TRADE

19. Goods on counters will be were in 1949.

20. Markdown sales will conout of debt. Speculation in com- cline in employment and other should have the greatest demand. financed building.

21. The dollar value of all re-22. Less will be spent on new

24. Foreign credits will coninvestors. If our government will

get foreign governments to agree legislation by the foreign couneign trade channels.

25. American interests will tention in 1950 and wise investors in a loss from the standpoint of ducts will especially increase in have more competition from for-the country as a whole. Volume during 1950 with prices eign producers of raw materials and of manufactured goods dur- or systematically staggered. 14. Farmers will continue to ing 1950 than they had during REAL ESTATE work to hold present subsidies. 1949. This will benefit some It is popular to criticize the vast American concerns, but be harm-

26. Fear of war with Russia will continue during 1950. World ed by pulling down old structures 1950, although many schemes may be a great blessing when War III will come sometime; but to save taxes and to provide parkit will not start in 1950. Those in ing spaces. Owing to high costs large vulnerable cities should and the fear of World War III, use these years of peace to get there will be little inclination to some small farm or country home build new city property. On the sions and or for sick and other increased during 1950 over that to which they can go in case of other hand, the continual movewar. Such places will be almost ment out of our large cities-in nelpful to the wageworkers and 16. Over-all federal taxes will unobtainable when war actually the interest of decentralization-

ture capital. Moreover, some of be increased during 1950, but the urban real estate with a shading the nuisance taxes may be elim price of Government bonds will of prices for large places; but the not change much one way or residential construction 17. The long-term capital gains the other during 1950.

28. In addition to the anticipat ed Federal deficit the \$3,000,000. 000 being distributed as insures in local and state taxes, and ance refunds to veterans will be 29. Congress will not change

the price of gold during 1950. STOCK MARKET 30. Most stocks will work up

range during 1950 as during 1949. building will decline a little and but at heart the Administration DRIVE CAREFULLY! 31. Stocks of companies with the quality of workmanship will will be fairly conservative. Its assets mostly in natural resourc-limprove. There should be an in- bark will be far worse than its

32. There will be more investment buying for income during ner-Hepner Junction highway.

In one sult, according to the East Oregonian, L. Nichols asked wishing assistance in making out

| Deputy Collector Coming | 9. We believe that the cost of tail sales in 1950 will be moder and utilities and companies | 1950 and utilities and companies | 1950 but residential rents will avoid the unit making labor-saving machinery erage higher in 1950. Only avoid the unit making out for the present. The average for volume of retail sales will also may be more popular than other property owners are granted high. industrials or railroads. 33. The wisest investors will

23. Our exports will be down which will come someday.

34. High-grade taxable corporness for 1950 will be less than 1950 should be less than that of both with 1949. This will partly ate bonds bearing low coupon rates should continue at about lower prices when money rates increase.

> 35. 1950 will see a rurther fading off in certain tax-exempt JAY-CEE-ETTES THANK bonds due to the new Housing OUTDOOR DECORATORS Authority Obligations to be is sued during 1950. 36. The Federal Reserve will

continue during 1950 the same general policy which it followed

37. The importance of diversi fication will be given more at will watch their bond maturitie to see that they are either shor

is uncertain. It should continue to hold firm throughout 1950 due to less available rental space caus may cause prices to soften.

39. There will continue to be a 27. The supply of money will fair demand during 1950 for subshould continue well into 1950. 40. The demand for large com

during 1950; but small sustenance farms, especially those lo- POLITICS cated close to established communities, will hold up and ,per haps, increase in price.

there will be a general lowering of better grade in 1950 than they and down in about the same vate building. The cost of such the so-called "Selfish Interests"

er rentals will there be more the consent of other prominent houses built for rental purposes. labor leaders. 43. Mortgage interest rates dur-

ame as during 1949. 44. The growth in industrial great extent.

Better Than \$500,000 **Building Program Lot** Of Heppner In 1949

SRO Sign Needed At School Program **Thursday Evening**

Standing room was at a pre-mium as over 500 people crowded nowadays usually run far below into the school auditorium to at- actual costs. tend the annual Christmas program presented by the Heppner

centered in the home of Hansel and Gretel. Act two depicted a and business buildings at \$517, forest scene where Hansel and Gretel became lost. Fir and pine trees about the stage made a real\$561,835,10. istic forest scene. The scene of act three was the witch's home including the prison cage, the have been more new homes con-witch's large oven as well as her structed than during all of the cookie and candy house. All end-ed well as the witch herself was pushed into the oven in which equal to the best homes in larger she intended to roast Hansel and cities," he said. "I have followed

operetta were: Hansel, Paul Beck-et; Gretel, Mary Ruth Green; Fa-tion to compare the type of ther, Ronald Currin; Mother, Ger- homes being built now with some aldine Carter; Witch, Dixie Mc-of those built years ago, and the Allister; Sandmen Jackie Mishler, changes have been very good. Billie Monahan; Dewmen, Melvin All the new homes that have been Olson, Jay D. Hudson; Cookie and are being built have the lat-children, Karen Pate, Billy Irby. est labor saving devices, and Other witches, angels, choruses.

Kindergarten Tots Do Stuff at Yule Party

Last Friday afternoon was red letter day at the Kindergarten when Mrs. Richard Meador and the five-year-olds entertained at a Christmas party. The guest list included mothers, grandmothers aunts and a younger brother and sister or so-all highly appreciative of the efforts of the small fry who have attended the kin-dergarten class since September.

Some of their favorite stories were dramatized with much verve and at the conclusion of the program of songs and stories, gifts

were exchanged. The little folk are having a va cation this week but will return Tuesday, January 3 at 1 p. m. All children who are five years old may be enrolled at any time.

We thank the many partici ants in our Christmas outdoo. ecoration contest. There were s nany outstanding entries tha he judges must have found i ifficult to select the winners. Ve are sure that Santa Claus wa elighted with Heppner's festive ppearance.

The Jay CEE-Ettes

pensions should help real estate 38. The city real estate outlook sales in Florida, California, New lexico and Arizona,

45. Many business ind their operations silding own toward the break-ever oint. There will not be as much nargin between costs and selling prices during 1950 as during 1949. Unemployment will gradually in crease due to the installation of labor saving machinery and other

46. Military preparedness will continue to bolster general business and employment during 1950 but this is not a healthy devel-

causes

47. Excluding Government owned commodities, the physical stock piles of manufacturers will in far away places. Tuesday night mercial farm acreage will be less remain about the same during 1950 as during 1949.

year. The Republican party will remain in the doghouse. The Ad- urday night. 41. There will be some decrease ministration will continue to talk during 1950 in industrial and pri. radically against Wall Street and

49. The Administration will 42. There will not be much continue to be sympathetic to orchange in business rentals during ganized labor unless someone property owners are granted high- made the whipping boy, but with

ical status of Congress to any of the average driver which caus-

Building permits to the amount of \$561,835.10 were issued in Heppner during 1949, according to O. M.Yeager, building inspectorsince passage of the ordinance governing building regulations. This total represents amounts certified with the building inspector and no doubt does not cover the en-

tire amount invested in building and repairs, since in the matter

Chief among the building projects, and taking up two-thirds schools. Over 300 children took or more and the presentation, including the high school band, high school girls chorus, grade chorus.

These account for \$400,000 or more, leaving approximately seed and invested in new homes. es, and the characters in the op-eretta, "Hansel and Gretel." S160,000 invested in new homes The operetta itself consisted of and repair and remodeling jobs. three acts. The scene of act one Broken down, Yeager has estimat.

The inspector states that during the past 12 months there past 30 years. "All of our new homes are of the latest type and equal to the best homes in larger the building trade for years, The principal characters in the starting in this very city about more time and thought have gone into the building of practical, liv-

able and beautiful homes. Aside from residence and build. ing construction, the city has spent several thousand dollars on new bridges, street repairs and other improvements, much of it

made necessary by the damage ione in the flood last February. Principal items of improvement long Main street during the year been the redecorating of Hotel Heppner and construction of a new cleaning plant for W. C. Collins, Mr. Yeager calls attention to the face lifting that has taken place on Main street within the past two or three years, giving the town a modern ap

Looking ahead, but not with the xpectation that much will be one about either project in 1950. he inspector calls attention to he need of a sewer system and additional school facilities. As the own grows, both of these imrovements will become more esential and the city is only waitng for approval of the proposed ewer bonds to start proceedings or holding an election. Likewise he school board is giving much hought to an additional school uilding, but there is little likehood that actual construction vill be a matter of the Immediate

"Already I have advance information relative to new construc-tion work to be started early in ness buildings and others which I am not at liberty to mention ust now, that will run to almost \$250,000," Yeager concluded.

HONOR ROLL FOR

SECOND SIX WEEKS Nine Heppner high school students earned place on the scholastic honor roll for the second six weeks period. They are Roger Paimer. Marjorie Pierson, Jack Sumner, Ronald Taylor, Keith onnor, Jim Smith, Marion Green Mary Gunderson and Jim Or-

MUSTANGS BEAT YAMHILL

Ten lads from Heppner high school are on a vacation trip this week and are playing basketball they lost to Clatskanie. They won from Yambili Wednesday night Their schedule includes Scap-48, 1950 will be an election poose Thursday night, Ranier Friday night and Warrenton Sat-

Coach Vernon Bohles accompanied the boys.

Governor Douglas McKay and secretary of State Earl T. Newbry today joined in an appeal to notorists to use extra caution to void needless death and injury in traffic over the New Year's lidny.

"Our police officers are always on the alert for the reckless intoxicated driver," Governor Mc Kay pointed out, "But experience 50. The Congressional elections has shown it is the occasional and unforeseeable chance-taking es most of our accidents."