

# Heppner Gazette Times

MORROW COUNTY'S NEWSPAPER  
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ROBERT PENLAND  
Editor and Publisher  
GRETCHEN PENLAND  
Associate Publisher



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## Inventory Taxes

Oregon's system of taxing inventories of merchandise on the shelves of businesses, in warehouses and in factories on January 1 each year, has long been described as an unfair tax by business people.

And it has brought about many practices which are detrimental to citizens and communities.

Practically all businesses in Oregon permit their stocks to run down to a minimum during December in order to have less on hand January 1. This has an effect of penalizing the public since business cannot provide adequate service to customers.

Actually the tax on certain types of slow-moving, low margin merchandise amounts to more in some cases than can be earned in the sale, especially if it must be carried over extra tax periods.

Over in Sweet Home last week a shingle manufacturer made an announcement which may be adopted by many other businesses in Oregon as time goes on unless the state takes a bit more realistic attitude on the inventory tax.

The shingle company, employing over 40 people and with a payroll of \$14,000 a month, will lay

off its entire crew December 20. The owner will then sell for whatever he can on the open market every bundle of shingles in his plant.

This will leave nothing for the county to assess and tax on January 1. The plant will resume operation January 5.

The firm declared it had reached its decision reluctantly and realized that it was unfair to the crew which could use these wages, especially at this time of the year. But from the standpoint of hard, cold dollar and cents savings, the firm believed it would be ahead by closing its plant and dumping its inventory on the open markets.

Here's a case where the county and state will probably lose more taxes than they would gain on the inventory assessment. Forty men will be idled for two weeks. They will pay no taxes on earnings. They will buy less for Christmas, all of which is taxed a hundred ways by the federal, state and county governments. The entire community will in one way or another feel the effects of this layoff of wage earners.

It is a result of over-taxation, of confiscatory taxation, of unfair taxation.

And it can and may be repeated over and over again in the future unless Oregon is willing to take a new look at its taxing structure.

(Lincoln County Leader, Toledo)

## Chats With Your Home Agent

By ESTHER KIRKIS

While attending the Morrow County Wheat Growers meeting at Lexington Grange hall a few weeks ago, several of the women asked Frances Barnlek, Oregon Wheat League home economist, if she had the recipe for that "German's chocolate cake" they had heard so much about. She had only a few of the leaflets left, so I promised that I would put the recipe in my chats so that more could have it.

From one woman to another, starting with an anonymous homemaker somewhere in Texas, the recipe for this chocolate cake has spread with fabulous swiftness across the nation. Everywhere it is greeted with rapturous enthusiasm. Many women have varied the recipe slightly. I tried a new frosting . . . changed the name. So there are now several versions of the original German chocolate cake. The one given here originated in Texas and has been tested in the General Foods Kitchens. It is highly recommended to all who are seeking the tried-and-true way to a man's heart.

**GERMAN'S CHOCOLATE CAKE**  
1 package (1 1/4 pound) Baker's German's Sweet Chocolate  
1/2 cup boiling water  
1 cup shortening  
2 cups sugar  
4 egg yolks, unbeaten  
1 teaspoon vanilla  
2 1/2 cups sifted Cake Flour  
1 teaspoon baking soda  
1/4 teaspoon salt  
1 cup buttermilk  
4 egg whites, stiffly beaten

Melt chocolate in the boiling water. Cool. Cream shortening and sugar until light and fluffy. Add egg yolks, one at a time, beating after each. Add vanilla and melted chocolate and mix until blended. Sift flour with soda and salt. Add sifted dry ingredients alternately with buttermilk, beating after each addition until batter is smooth. Fold in stiffly beaten egg whites.

Pour batter into three 8 or 9-inch layer pans or two 9x9x2-inch pans, which have been lined on bottoms with paper. Bake in moderate oven (350F.) 35 to 40 minutes for round layers, 40 to 45 minutes for square pans. Cool. Frost with coffee whipped cream or coconut-pecan frosting.

**COFFEE WHIPPED CREAM**  
2 cups whipping cream  
1/4 cup sugar  
4 teaspoons instant coffee



By MURRAY WADE

**POLITICAL PLUMS WILL FALL**  
Terrible weather for political plum tree shaking—otherwise much juicy fruit will soon fall.

More than a dozen vacancies caused by the expiration of terms of top state officials gives Governor Holmes an opportunity to re-appoint or replace them before his tenure of office expires January 12.

Among top state officials are some of the most efficient and experienced executives the state has had in its first century of government, including L. O. Arens, member of the Industrial Accident and Unemployment Compensation Commission who was appointed by Governor Charles A. Sprague 22 years ago and has served in this department under seven governors with

1 teaspoon vanilla  
Combine ingredients in chilled bowl. Beat until cream holds its shape; do not overbeat. Makes about 4 cups. Garnish with blanched almonds dipped in melted chocolate.

**COCONUT-PECAN FROSTING**  
Combine 1 cup evaporated milk, 1 cup sugar, 3 egg yolks, 1/4 pound margarine, and 1 teaspoon vanilla in a saucepan. Cook over medium heat 12 minutes, stirring constantly, until mixture thickens. Remove from heat. Add about 1 1/3 cups coconut and 1 cup chopped pecans. Beat until cool and of spreading consistency. Makes enough to cover tops of three 8 or 9-inch layers or two 9-inch square layers.

German's Sweet Chocolate, referred to in most recipes as "sweet cooking chocolate", comes in a quarter-pound bar divided into eighteen squares.

I have seen Baker's German's sweet chocolate in several of the grocery stores in Heppner, Lexington, and Ione.

If you cannot get the German's sweet chocolate, however, substitute 3/4 cup of semi-sweet chocolate tidbits for the 1/4 pound of Baker's German's sweet chocolate asked for in the recipe.

If you'd like the printed folder of this and additional recipes, write to General Foods Kitchens, 250 North Street, White Plains, N. Y., and ask for the German's chocolate cake folder.

high acclaim.  
There are several other outstanding officials who may become victims of political plum tree shaking.

Governor Holmes says he will make appointments to fill the more important posts to be vacated.

Mark Hatfield says he will not make an effort to remove any of Holmes' appointees. "I may let it be known that I would appreciate some resignations but we are not going to have a donnybrook about it."

"I can learn to live with anyone," says Hatfield. "We will not have any impolite firings. I have received five resignations so far, including Howard Morgan, public utility commissioner; James Johnson, director of the motor vehicles department; John Richardson, head of the department of finance and administration; Robert Steward, director of the state agriculture department; and John Travis member of the state fair board who was president of the board last year."

**SALEM BOY BUYS HOME**  
Oregon does not provide an executive mansion for its governors as some states do, which seems to suit Governor-elect and Mrs Hatfield just fine.

This week the young political marvel purchased his own residence, a three-bedroom house one block west from historical Bush House, now a popular period and art museum.

Governor-elect and the first lady of the state plan to revive the old pioneer fashion of holding open house once a month on Sunday afternoon.

This can be a symbol of the hospitality of Oregon during the state's first Centennial.

"On a day we set aside each month," the Hatfields announce, "we will make a general invitation through the press for anyone who would like to drop by. We welcome guests from out of the state as well as those who may be visiting friends in Oregon."

The Hatfields plans include refurbishing and building an addition to the recently purchased

**MEN'S TOPCOATS REDUCED \$38.50 WILSON'S MEN'S WEAR**  
The Store of Personal Service

## THIRTY YEARS AGO BOARDMAN ITEMS

From the files of the Gazette-Times December 13, 1928

R W Turner left Monday night on a long dreamed of trip to the Holy Land.

David Hynd returned from Portland and Yamhill, Oregon on Tuesday. In company with his brother, Jack Hynd, they went to Yamhill for a visit with their brother-in-law, George Doney.

E C Ampoker, Crockett Sprouls and James Thomson, Jr, departed on Tuesday morning for Seattle, where they will start on Saturday on their trip to Japan and China and other points in the Orient.

A very enjoyable party was held at the home of Terrel Bengt, Friday, Nov 23. Those present were, Misses Riechel, Bannister, Margaret Notson, Dorothy Herren, Vivian Cason, Velton Owen, Martha Driscoll and Messrs Clarence Hayes, Paul Jones, Harlan Devin, James Hager, Maurice Edmondson, Terrel Bengt and Claire Cox.

A quiet home wedding coming as a surprise to friends and relatives alike was that of Miss Mary Crawford to Leonard R Schwarz at the home of the bride's sister, Mrs Raymond Ferguson, on Tuesday, Nov 29.

house.

Governor Holmes has been occupying a state owned house at 695 Summer Street, NE which will be come part of the Capitol Mall, eventually. After he leaves it will again be put up for rent.

**FOREST FIRE FIGHTERS**

A new cooperative agreement between the state board of forestry, the board of control and the state penitentiary covering the operation of the South Fork camp in the Tillamook burn, which at present houses 66 inmates from the state penitentiary, authorizes the forestry department to assign men in units of ten to emergency fire fighting projects. The men may be held for the duration of a fire but not be used in mop up work. The men are to be paid \$2 a day with no limitation on the number of days worked or the hours per day.

**OPINIONS ON OREGON LAWS**  
A digest of opinions by Attorney General Robert Y Thornton recently released include:

The Department of Finance and Administration has no authority to approve or disapprove payment of claims made in violation of state purchasing statutes.

The Board of Auctioneers has no authority to refuse to renew

Mr and Mrs Sid Cloud of Kennewick, Wash were dinner guests at the home of Mr and Mrs Ray Gronquist.

Holiday visitors at the home of Mr and Mrs Clyde Tannehill were their sons and daughters-in-law, Mr and Mrs Keith Tannehill of Portland, and Mr and Mrs Don Tannehill and three children of LaGrande.

Mr and Mrs Dewey West and children Larry and Dewena were guests at the home of West's parents, Mr and Mrs Dewey West, Sr in Arlington. The Wests spent the weekend visiting at the home of Mr and Mrs William Garner in Hines.

Mr and Mrs Guy Ferguson visited last week in Bellingham, Wash at the home of Ferguson's brother-in-law and sister, Mr and Mrs Bert Hockett. They also visited at the home of their son-in-law and daughter, Mr and Mrs Leonard Bedord, in Kalama, Wash.

Mr and Mrs Nate Macomber were dinner guests at the home of their son-in-law and daughter, Mr and Mrs Gib Petteys.

Mr and Mrs Edgar Macken visited Mrs Messenger's nephew and family, Mr and Mrs Edgar Macken, in Arlington. Weekend visitors at the Messenger home were Mrs Messenger's sister, Mrs Celia Macken of LaGrande, Mr and Mrs Edgar Macken, and Mr and Mrs Harold Dibbin of Inglewood, Colorado. Mrs Dibbin is Mrs Messengers' niece.

Mr and Mrs Marion Morlan and daughters Nancy, Cindy and Andy spent the holidays in Vancouver, Wash at the home of Mrs Morlan's parents, Mr and Mrs Earl Yoder. They also visited Mr and Mrs Howard Knudson in Portland.

Mr and Mrs Leo Potts and daughter Irene visited their son-in-law and daughter, Mr and Mrs Delbert Houston, in LaGrande.

Dinner guests at the home of Mr and Mrs Harold Rash were

licensees.  
Proceeds derived by counties from sale of timber on tax foreclosed lands are distributed in the same manner as proceeds derived from sale of such lands.

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their son and daughter-in-law, Mr and Mrs Darrel Rash and daughter Valerie of Portland, their son-in-law and daughter, Mr and Mrs Ted Penages, and Mrs Bill Stephens of Umatilla, and Mr and Mrs Henry Zivney and son Roger.

Mr and Mrs Stanley Shattuck and daughter Michelle of Baker were holiday visitors at the home of Shattuck's parents, Mr and Mrs Lowell Shattuck. Sunday they went to Sunnyside, Wash to see Lowell Shattuck's father, H Shattuck of Bickleton, who was critically ill in a hospital there. He died later that night.

Dinner guests at the home of Mr and Mrs Seth Russell were their daughter, Mrs Helen Anderson and Mrs Doris Shell of Arlington, their son and daughter-in-law, Mr and Mrs Vernon Russell and two sons, and Vet Conyers.

Holiday visitors at the home of Mr and Mrs Walt Wyss were their son-in-law and daughter, Mr and Mrs James Pieper and children Jimmy, Mary, Donnie and Dannie of Portland, and William Waagbo.

Mr and Mrs Byron Crum of Stanfield were holiday guests at the home of Mrs Crum's brother-in-law and sister, Mr and Mrs Clarence Nelson.

Norman Nelson spent Friday in Heppner on business connected with Civil Defense.

Phone Your News Items to 6-9228

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**Gift Suggestion!**  
Hunting in vain for a gift You'd really like— To give that special and Dear little tyke?  
Want a toy they'll play with For, maybe, a week— Or would something special Be what you seek?  
Why not a gift that's lasting For that certain Wee One? A year or so of College costs Little when they're young! hr

Ask About An Educational Endowment!  
See Your Man With A Mission For All Your Insurance Needs  
**C. A. RUGGLES**  
INSURANCE AGENCY  
Phone 6-9625 Box 611  
HEPPNER, OREGON

# Bud Says!

I am taking this means to give you each week a few tire facts and also topics of interest in our area. I certainly hope that you will find them interesting.

Sport cars are becoming quite the rage. First 9 months in 1957 there were 3,388 sold in Oregon. For 1958 in the same period, there were 6,487 sold or nearly twice as many while in regular car sales there was a decrease of 8,295. Speaking of sport cars—we of Ford's Tire Service have available a complete stock of regular and traction tires in the 13, 14 and 15 inch size. We have recapping service on them. Come in and see us.

"Don't always give your wife credit—she likes a little cash too."

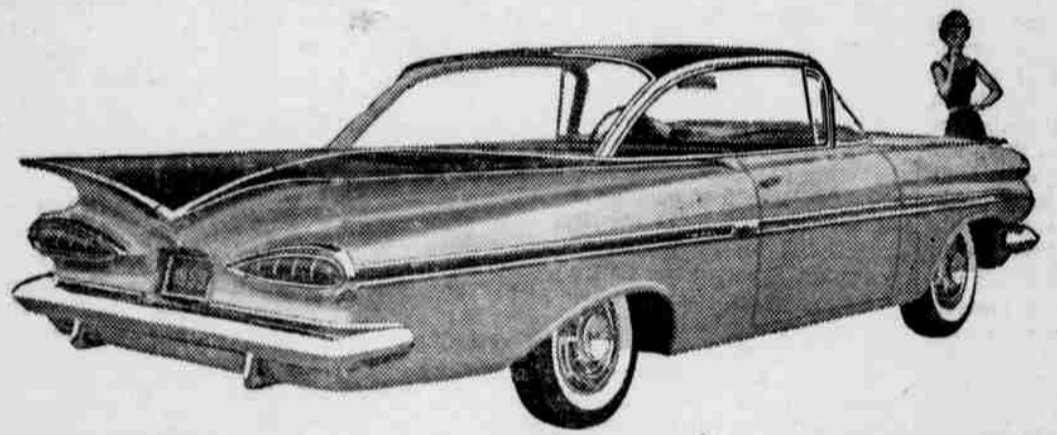
Speaking of credit, that is one of the biggest advantages of buying your tires, recaps and batteries from Ford's Tire Service. You can pay for them out of your income over a period of time. Come in and see me. Your credit is good.

Modern products sure cause a lot of concern. Sort of like the man who said, "I ache all over." "What is the trouble?" asked his friend. "Well, a couple of weeks ago we bought a lot of ultra-modern furniture," he explained. "And I've just found out that all this time I've been sleeping in the bookcase." Being modern reminds us that the most modern tire available today is the General 5-Star Nygen. It has Nygen cord, "O" ring seal and gives tremendous mileage. If you want the "ultra" in tire safety, see the 5-Star here at Ford's Tire Service. You can trade in the tires off your car for big value on the 5-Star.

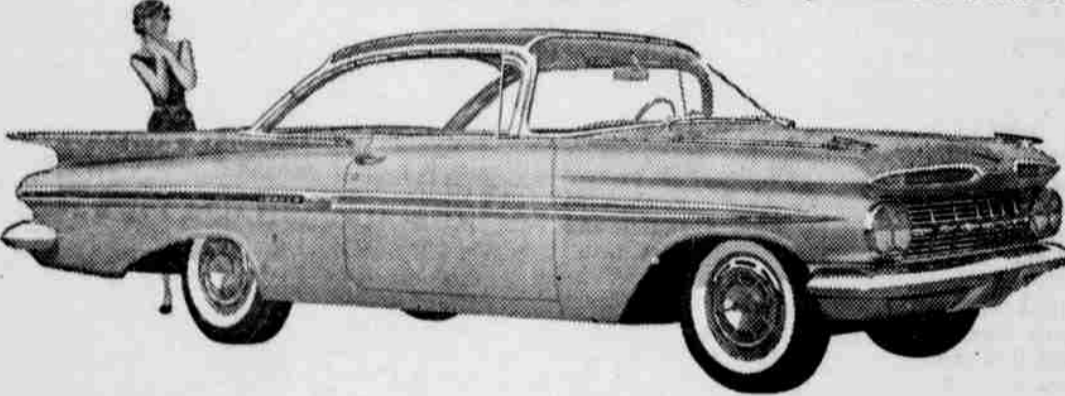
About all the time we have this week, but we will see you next week.

**Ford's TIRE SERVICE**  
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10 per cent more miles per gallon. And, of course, you find Safety Plate Glass all around in every Chevrolet. Stop by your dealer's and pleasure test the car that's shaped to the new American taste!

\*Optional at extra cost.



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