

THE GAZETTE-TIMES

Editorial & Viewpoint

It's here.
 The grid iron gladiators don armor, helmets and spiked shoes. The face off, eleven on a team, ready to do battle.
 Fall brings school and school brings football, right in the middle of baseball season and the talk of basketball.
 Heppner takes on Condon's Blue Devils here Friday night and the Mustangs are looking for your moral support through attendance.
 The Mustangs are big and brawny. They need to pick up a few more tips on finesse and iron out a few wrinkles. They have a new coach, John Sporseen.
 The Mustangs play in one of the toughest high school leagues in the state. They are young and vulnerable but when they get on that field, not a one will lay down and say die.
 The fans won't either, we hope.
 The Mustangs need your support. A pat on the back, a loud war cry, just being there to watch is aesthetic beauty to a kid climbing up off a heap of bodies.
 That's tomorrow night, Friday at 8 p.m. at the fairgrounds. Bundle up and enjoy our town. Small towns are judged on their high school sports and the people who make them work.
 That's you. Be there.

wcp

Salem Scene

As the November General Election nears, campaign activity increases and, as if on cue, the subject of taxation achieves its usual prominence.

Pre-election tax talk usually involves elimination of so-called loopholes or tax havens—terms which candidates use to indicate someone undeserving is getting off easy and the rest of the poor taxpaying public is forced to bear a disproportionate burden.

There is talk of reform, equity, regressivity and progressivity. Actual meaning of the terms is not always understood by taxpaying audiences. Nevertheless, the subject is valid because nearly everyone pays taxes and hardly anyone enjoys it.

The biggest reason hardly anyone enjoys paying taxes most likely is because they don't think they're getting their money's worth. But that's a different ballgame less likely dealt with during campaign speeches—unless in response to a questioning audience.

Taxation itself seldom is a static procedure and Oregon lawmakers find themselves modifying the system to some extent every biennial legislative session—sometimes even in between those regular meetings of the Assembly.

Taxation in earlier times was utilized to exact retribution from conquered subjects, to pay for protection of loyal subjects from would be interlopers—or a combination of both.

Some of today's payers of government taxes and fees might argue the system has changed little from this medieval description. Nonetheless, the current approach tells us government extracts taxes from those who have something to tax in order to provide services not available elsewhere, regulation in order to maintain a workable society and protection from the unscrupulous—including ourselves.

High on the list of goals sought by almost any proponent of a tax system is equity—fairness—for the taxpayers involved. Proposals usually seek to lighten the tax burden for those who have relatively little to tax and shift more of the load to those presumably more capable of sharing.

Burden often is expressed as a percentage of income. When a system is successful in portioning the weight of the tax load so that those who have the least pay the least and those who have more pay more, a degree of progressivity is achieved. Such a system is called a progressive tax system, meaning taxes are being extracted on an ability-to-pay basis. A regressive system generally means those considered best able to pay aren't paying their fair share.

Measuring progressivity and burden are tricky for laymen—and often equally difficult for authorities in the field. An example might be the story by a syndicated writer that appeared in a Portland daily newspaper recently lauding the progressivity of taxes in the State of Wisconsin. It harkened 60 years back to the LaFollette Era during which the writer referred to Wisconsin as a laboratory of democracy to which the whole nation might look. It detailed tax reform adopted during the 1970s that purports to be reducing taxpayer burden generally and shifting relative weight of the tax load from taxes on property to taxes on income. As would be expected, the emerging system is said to be taxing least those with less and taxing most those with more.

Unfortunately, the writer's story doesn't agree with data developed in a study by Stephen E. Lile, associate professor at Western Kentucky university. It measured tax burdens of hypothetical families living in the largest cities in each of the 48 contiguous states for the calendar year 1974.

That widely accepted study deals with family adjusted gross incomes ranging from \$5,000 to \$50,000 and develops an index of regressivity for each state on a comparative basis. Wisconsin's index is 1.12, below the 48-state 1.62 average index.

But it shows that state's tax burden ranking at or near the top in every income measuring category. It's third highest at the \$5,000 level, second highest at \$7,500, in the first-place spot for incomes of \$10,000, \$17,500 and \$25,000 and second highest among all states at the top \$50,000 income level.

For comparison purposes, the Lile study gives Oregon the lowest regressivity index—a meager 0.62 and reveals it is the only state with a truly progressive system exacting steadily mounting tribute from each succeeding income level.

Among the contiguous states, Oregon's family tax burden is 47th at the \$5,000 adjusted gross income level, 37th at \$7,500, 25th at \$10,000, 20th at \$17,500, 12th at \$25,000 and 8th at \$50,000.

So while Wisconsin may appear progressive to one writer, Oregon by comparison appears a more likely candidate for the laboratory of democracy title.

The fact both the writer's Wisconsin article and results of

the Lile study have been published here simultaneously during the period office-seeking lawmakers are voicing reform proposals should give Oregon campaign audiences reason to pause and reflect.

Taxation certainly isn't static. And the fact Oregon may now have the most progressive system doesn't mean it can't be improved. But the laboratory of democracy is a complex place and its scientists aren't necessarily experts in every field.

While taxpayers at every level are concerned about their particular burden, they are at least equally concerned about getting their money's worth. Perhaps lawmaking scientists would win more votes by taking this problem to the lab than reforming a system already earning the highest marks in the land.

Silent Majority

THE SILENT MAJORITY SPEAKS OUT... ON MEXICO TURNING RED

By Jack Lenhardt

Kissinger, Part II will be postponed to next week. Developments in Mexico deserve attention at the moment especially in view of the major news media withholding information on this subject. The following letter was signed by 76 U.S. Congressmen and inserted into the Congressional Record on August 10.

DEAR MR. PRESIDENT: On May 5, 33 members of Congress expressed to you their concern over the trend of political developments in Mexico, asking whether the Secretary of State was, in fact, keeping you adequately informed. A response to this letter has been received, but there still appears to be substantial points of disagreement.

Since April 14, at least 35 excerpts from the Mexican press have been inserted in the Congressional Record in a sincere effort to illustrate points of concern, and to provide the documentation which critics invariably demand—and invariably ignore.

It would be interesting to learn what favorable interpretation can be placed upon the following:

(1) The amnesty recently provided for hundreds of Soviet agents who provided leadership for the bloody events of 1968, when hundreds of Mexicans were killed in summer-long disturbances.

(2) The placement of at least a thousand non-Mexican communists and radicals in key government and journalistic positions in Mexico.

(3) The Mexican government's drive to increase political, economic, and "cultural" ties with every communist nation on earth.

(4) The dismissal, by President Echeverria, of waves of terrorist attacks as mere "diversion" and "provocations" which are not the fault of self-proclaimed leftist revolutionaries.

(5) The recent changes in the Mexican constitution to cut away the legal basis of private property.

(6) The recent introduction of Castroite Textbooks, for compulsory use in all Mexican schools.

(7) The persistent employment of communist, rhetoric, anti-American demagoguery, and calls for domestic class warfare from the highest Mexican officials.

(8) Government inaction in the face of thousands of land seizures taking place all across Mexico, often by armed gangs under non-Mexican leadership.

(9) Open declarations that collectivization of the countryside is the government's goal, combined with heavy government pressure on the rural population to join collectives.

Surely we are not expected to overlook the lesson of Cuba, when all our official "experts" and media pundits assured us that Fidel Castro had no intention of imposing communism upon the Cuban people. As a result, the Cubans were enslaved, except for one Cuban in ten who escaped to the United States, and a Soviet base has been implanted 90 miles from Florida.

The present one-party government of Mexico is following a similar path. For moral and humanitarian reasons alone, we should prefer not to see 65 million Mexicans forced to choose between slavery and exile. And for overwhelmingly important strategic reasons, we should prefer not to see what some Mexican writers can already visualize—a cactus curtain along the Rio Grande.

For all these reasons and more, we ask your assurance that the developing situation in Mexico is receiving the deep attention which it merits.

The Silent Majority, P.O. Box 138, Woodburn, OR. 97071., Sept. 2, 1976.

The Heppner Gazette Times

Brother, sister win

A brother sister team from Lexington showed the rest of the state how to show Angus cattle last week during the FFA show at the Oregon State Fair in Salem.

Ken and Julie Grieb showed a total of nine head of Angus in the FFA beef show, competing as members of the Heppner FFA

Chapter. Their honors included Grand Champion Bull, first place Get-of-Sire, Early Junior Yearling Heifer and senior Heifer calf. In the livestock herdsmanship contest, Ken was fifth and Julie tenth overall in a field of 79 exhibitors.

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 20% Off on Every Piece!
 Cabaret Crystal, too!
 September 19-October 2, 1976

Hours 8 to 6 **Murray's Drug** Phone 676-9158
 HEPPNER OREGON

Fall Festival

Dedication of Monument at
 Old Fairview School Site
 2:00 p.m. Sept. 11

Barbecue Dinner
 (Meat cooked by Jim Rogers)
 Served From 5:00 to 7:00
 at the
 Ione School Cafeteria

Guest Speaker
 Chancellor
 Roy Lieuallen

Adults	Children
\$3.00	under 12
	\$1.50

Old Sigsbee Movies Will Be Shown
 After Dinner

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