

Come close to Mt. Vernon

Cards blasted in three straight games

Ione roundballers had three tough contests last week and dropped them all.

The Cardinals started with an embarrassing 60-18 loss to Riverside; stayed with Mt. Vernon until the end, losing 57-60; then were pummeled again by Condon's Blue Devils, 49-26.

In both the bad losses, it was poor shooting and a lack of board work that spelled defeat.

Against Condon Saturday, Ione was out-rebounded 44-13.

setting up many put up shots for the Blue Devils.

By halftime, Condon had built a 22-6 edge and just sat back and coasted for the triumph. In the third period, Ione scored 10 points to Condon's 12 and were out-scored in the final stanza, 15-10.

Ashley McCabe paced Ione with eight points and Robin LaRue added six. Bert Thayer led all scorers with 14 for Condon.

Ione was cold from the field,

connecting on only 10 of 54 tries while Condon hit 21 of 51 shots.

Mt. Vernon on Friday was a little different, although the ending was the same.

"We had the opportunity," Del LaRue, Ione coach, said. "It was the best game we've played and the only game I've been satisfied with."

Ione's young Cards hung close to Mt. Vernon for three quarters, but fell behind by three points with three minutes to go. The Cards went into



McCabe, A.



McCabe, K.

a half court press and were the victim of a couple long passes for cherry picking lay ins.

Ione fell behind in the first period, 20-8, and at halftime trailed 32-22. But a third period rally boosted the Cards to within a field goal when they outscored the visiting Mt. Vernon five, 16-8.

With Kevin McCabe leading the way with 16 points, Ione hit 22 of 66 field goals for 33 per cent, their best shooting night of the season. Mt. Vernon, paced by the Askew brothers,

who combined for 27 points, hit 26 of 58 tries from the court for 45 per cent.

Both teams hit half their free throw attempts, but Mt. Vernon had one more point on the board from the charity stripe.

Mt. Vernon outrebounded Ione, 38-30. Kevin McCabe had six caroms.

Following Kevin with 16 points, Danny McElligott had 11 and Ashley McCabe added ten.

Riverside, a school up a league, bounced Ione in a runaway contest last Tuesday that saw Ione hit just eight per cent of their field goal tries. Ione canned only five of 61

tries from the field. Riverside had 26 field goals and took a 42 point edge right there. Both teams had eight free throws.

Kevin McCabe had two of the team's five fielders, but brother Ashley paced the squad with five points. Haberstich and Dan Creamer each had nine for the Pirates.

Ione was the victim of cold, no, freezing shooting in all but the final period. Riverside slowed them to three points in the first quarter, two in the second, and three in the third before Ione rallied for ten points in the last period. Ione is dormant until Dec. 30 when they host Mitchell.

Defensive safety, Carl Christman, who led Heppner in defensive and offensive categories, was named this week to the Class A second team all-state.

Christman was among 11 Columbia Basin Conference players named to the first or second team.

Umatilla, second place in the state title chase, put three men on each of the two squads. Making the first team was Alan Donaldson, guard; Joe Mestheth, end; and Mike Brown, corner back. From the Vikings, Jeff Watson, Blake Cimmiyotti and Jim Bailey were named to the second team.

Sherman County's Kevin Kaseberg, Craig Colquitt, Dave Simantel were named to the second team or honorable mention units.

Christman, who went both ways playing safety and split end, was the only Heppner player honored by the selections.



J V girls remain tops

Heppner's Filly junior varsity remained unbeaten last Thursday with a 36-29 win over Dayville in Heppner. Cindy Kerr got untracked, scoring 14 points for the winning Filly JVs.

Heppner jumped to a 10-4 first period lead but trailed by one at halftime, 18-17. In the third period, Kerr hit two fielders and the Filly defense stopped Dayville at four to take a 26-22 lead. The fillies out scored Dayville in the final quarter, 10-7.

Heppner outshot Dayville from the field, 15-8. Dayville picked up points at the free throw line, hitting 13 of 33 tries to six of 12 tries for the Fillies.

Cindy Kerr paced the winners with 14, followed by Julie Grieb with nine, Laurie Harrison with five, Geri Grieb with three, Jana Steagall and Mary Daly with two each and Lynne Gochnauer with one point.

Peggy Moore and Dixie McDaniel had 10 each for Dayville.

Mustangs

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of their 28 fielders from inside the key and 13 of those were right under the bucket.

Much of the Mustang problem was caused by 6-3 Rick Emerick and 6-2 Robert Pahl. Pahl had 20 points, five of his eight field goals coming on put up shots after rebounds. The senior pacesetter pulled down 10 rebounds too.

Emerick, who scored 20 Friday at Helix, had 11 Tuesday and jerked down 17 rebounds.

Wayne Seitz led Heppner with eight points, all four of his shots coming from the pivot man spot under the rim. Keven Haguewood and Dennis Peck each added seven points.

Jerry Cutsforth grabbed eight rebounds to lead the Mustangs with Haguewood grabbing seven and Seitz four.

Ken Grieb paced Heppner in assists, aiding his teammates with three key passes. Brian Marlin, driving to the bucket and passing off, also

had three assists. Heppner stayed with Helix in the first half Friday, trailing by four at intermission. But a strong Grizzly second half, including a 24 point third period, did the Mustangs in.

Heppner, again plagued by first period jitters, fell back 12-6 after the first eight minute buzzer. By halftime they had whittled a field goal off the Helix lead and trailed, 24-20.

In the third quarter, Helix, paced by Emerick and Pahl, outscored the Mustangs, 24-13. Heppner rallied to gain a 10-6 decision in the fourth period but the four point effort went in vain.

The Mustangs were out rebounded again, 43-37. Heppner canned 19 of 68 tries from the field to Helix' 24 of 70 shots.

Heppner faces Pilot Rock in their opening league contest, Jan. 7.

New tax reform act begins Jan. 1

On Jan. 1, 1977, the new regulations embodied in the Tax Reform Act of 1976 will go into effect. But farmers should not be panicked into taking actions between now and the end of the year that may prove detrimental later, says Gene Nelson, Oregon State University Extension farm management specialist.

Oregon farmers need to carefully consider the provisions of the new law covering estate and gift taxes, he urges.

Tax rate schedules for both estate and gift taxes will be combined under the new law. A single tax rate structure at the current estate rate will apply to both taxable estates and gifts. This means that taxable gifts will no longer be taxed at a lower rate than estates.

In addition, the \$60,000 personal exemption for estate taxes and the \$30,000 lifetime exemption for gift taxes will be scrapped. They will be replaced by a tax credit to be subtracted from the calculated combined tax. The \$3,000 tax free gift per donee per year will be retained.

People of moderate means will not be affected by the new gift tax changes, but people who will leave enough of an estate to be subject to estate taxes and those in a position to make gifts to spouses, family and friends may want to take advantage of the present law before it expires, he suggests.

One question farmers must ask is whether or not to take advantage of the \$30,000 gift tax exemption before it phases out. Any gift larger than \$3,000 is a potential target of the new law.

"There is no easy answer," says Nelson. "A transitional feature of the new law takes away any automatic benefit of using the lifetime gift exemption before it disappears."

If the \$30,000 lifetime gift exemption is used after Sept. 8, 1976, but before Jan. 1, 1977, the new unified credit against estate tax is reduced by 20 per cent of the amount of the gift. "In other words, if you use the full \$30,000 exemption now, your unified credit under the new law will be reduced by \$6,000. Gifts made before Sept. 9 are not subject to this rule," Nelson explains.

Whether to use the lifetime gift exemption before it phases out of existence depends on several considerations, including the size of the estate, the number of years until death (which, of course, is difficult to predict) and whether or not the marital deduction can be taken.

Under the old law in effect until the end of the year, gifts are subject to tax at a lower rate than estates passed at death. Farmers with large estates may elect not to use the \$30,000 exemption and consider taking advantage of the lower gift tax rate schedule of the old law by making large tax gifts before the end of this year.

Nelson strongly advises farmers to see a tax lawyer or CPA to help in evaluating these consequences.

A problem arises in what to give. Some of the changes in the Tax Reform Act of 1976 have complicated the decision of what to give prior to death as opposed to which assets to allow to pass through the estate. One such change is in the rule for calculating the basis value of the property for income tax purposes. Another consideration is the new method for valuing farms.

Irrigon council lifts mobile home moratorium

The Irrigon City Council voted Tuesday night, Dec. 14, to lift the moratorium which they had placed on mobile homes outside trailer courts several months ago.

In moving to lift the ban, the council agreed that "on site" inspection of all building and mobile home placement be conducted to assure that proper set up requirements are met. The city utility worker will inspect the mobile home placements. The city does not have an inspector to enforce state codes under the

Department of Commerce. In other business, Jim Stephenson of E.C.O.A.C. presented to the council information on grant programs available under Housing and Urban Development.

Although application for funds for a second city well has already been submitted under the public works program through Economic Development Administration, the council authorized a pre-application for this project under HUD Chances of being funded under the previous application are 3 to 5 per cent.

Willie Osterkamp presented a preliminary plot plan for a proposed mobile home court on 11 acres, 2 miles southwest of the city limits. It had been approved by the local planning group as required on lands within the urban growth boundary. Council approval was given to the preliminary plan.

Mr. and Mrs. Charles Swift, accompanied by engineer Tom LaGier, presented a verbal plan for a housing development on their property if annexation and city water can be obtained. At the present time, water is not available for such a development, but since the developing of another source of water is inevitable and present booster facilities are believed adequate for the expansion, the assurances were given. Formal requests and preliminary plot plans must go to the planning commission. The council was informed that a used pickup had been purchased with Revenue Sharing Funds, for the use of the city utility worker.

Ione Jr. High beaten

Riverside's junior high dealt Ione their first loss of the season last week, bumping off the Cardinal junior high club, 27-24, in a see-saw battle.

Ione, undefeated until the Tuesday fall, took a 12-8 lead into the locker room at halftime but Riverside outscored them in the second half, 19-12, to insure the victory.

Ione held Riverside scoreless in the first period, but when the Pirate youngsters got untracked, it was like a locomotive.

Scott Martin and Mark Patton each had six for Ione. Treve Peterson had four and Gregg Rietmann, Ralph Morter, Brett Sherer and Shawn LaRue each added a pair.

Ione's B squad topped Riverside, 24-17. Jeff Hams led Ione with 10 points.

Ione square dancers perform

Twelve members of the Grand Squares dance club of Ione traveled to Condon Sunday afternoon and danced for the shut-ins at the nursing home there. Then they went to

Memorial Hall and danced for the senior citizens social.

Ron Davis, who was calling the dances, invited the senior citizens to join in some old time square dance routines. In

turn, the square members tried some old time round dances with the senior citizens.

A waffle dinner with link sausages, syrup, butter, jam, jelly and coffee was served by the senior citizen hosts. There were cookies and Kool-Aid for refreshments, also.

Everyone in attendance expressed their appreciation, enjoyment, and hope that this activity can be repeated soon.

Those attending were: John Breidenback, Heppner; Lloyd and Shirley McNary, Ione; Ron and Gloria Davis, Marvyn and Muriel Epley, Olex; Jim and Helen Cochran, Condon; Dorothy Warren, Lexington; and George and Lorene Griffith, Cecil.

Also attending were the Griffiths' daughter Charlotte, Portland, and George's sister, Virginia Burns, Eagle River, Alaska.

Latrace pres.

Mrs. Adelle Latrace was elected president last week of the Morrow County Gem and Mineral Society at their December meeting at the First National Bank.

Past president Bud Springer handed over his duties to the new president. Latrace will be joined by newly elected Sally Marlatt, vice-president, and committee.

The newly elected president named 1977 committees. Ed and Adelle Latrace were named to the membership

committee; Ed Latrace to "entertainment"; Pete and Mary McMurty for field trips; Sally Marlatt for meeting places; and Eleanor Gonty for publicity.

Bud Springer, outgoing president, was the winner of an unmounted buckle at the door prize drawing.

The group exchanged Christmas gifts and set Jan. 17 as their next meeting. Refreshments were furnished and served by Ed and Adelle Hume.

Re-enroll 4-H clubs

"We are working under a real handicap when we try to send out information to our 4-H members," Birdine Tullis, Morrow County extension service, said.

The extension service needs enrollments from county clubs in order to contact active 4-H members.

Many special 4-H events are planned in the immediate future, according to Tullis, as

well as regular newsletter mailing to leaders and members involved in the county program.

At this time, orders for mail labels will contain only those clubs re-enrolled for the new year. Any club or leader who have not brought in the form for this year will not receive the information and are urged to re-enroll their clubs with the extension service office.

JOY PEACE

A musical greeting to all our good friends and customers from
B & C Repair
 The Childers
 Cleo, Marilyn, Harvey, Laurie, Roger

Merry Christmas

by Robin Cox

Pettyjohn's
Farm & Supply
 Howard & Jo,
 Dale, Buck, Scott, Frances,