Gunnar Renders Three Rulings on Coos Bay Case

Salem – (UPI) – State Tax Judge Peter Gunnar Tuesday formally handed down three rulings on preliminary matters in the Coos Bay Timber Co. rail car valuation case.

He had previously advised the parties informally of his decisions at a hearing in Coquille last month.

The judge:

1. Rejected Coos County Dist. Atty. John M. Eaton's motion to dismiss a suit against the Oregon Tax Commission brought by the Coos county assessor and sheriff.

2. Permitted Coos Bay Timber Co. to withdraw its motion to dismiss its own case against the tax commission.

3. Denied the petition of a group of Coquille area citizens to become intervenors in the valuation squabble, but said their attorney, Charles O. Porter of Eugene, will be kept up to date on the proceedings and can ask to intervene later.

The Coos county assessor and sheriff are protesting the tax commission valuation as too low. After they filed suit to increase the valuation, Coos Bay Timber filed suit for even a further cut in valuation.

In a 16-page opinion, Gunnar said the Coquille area citizens appear to be "proper parties" to intervene but as a general rule intervention is not allowed in proceedings brought by public officers who are supposed to represent such citizens. In this case, the sheriff and assessor are "acting for all the people of Coos county in prosecuting their appeal," Gunnar wrote.

Intervention would be justified later, Gunnar added, if the public officials "fail diligently to prosecute in the interest of the people."

The two cases will be heard at a trial slated for later this month in Coquille.

Eaton last week informed the Coos County Board of Commissioners he is withdrawing from the suit.

Exams Announced for Civil Service Job

Examinations are open to fill the federal civil service positions of clerical assistant and public utilities specialist, the 11th civil service region headquarters, Seattle, has announced.

Additional information and applications may be obtained from most post offices or from the 11th civil service region, federal office building, Seattle, 4, Wash.

The largest cake ever baked 25,000 pounds, with 5,000 pounds of decoration – will be a feature of the giant food circus at the 1962 Seattle World's Fair.

MEDFORD MAIL TRIBUNE

SECTION B MEDFORD, OREGON, WEDNESDAY, APRIL 11, 1962 PAGES 1 to 14

Draft Rate Due To Remain Low

Washington—(UPI)—Defense officials predicted Tuesday the draft rate would remain low for the next few years because of increasing enlistments.

Men now are being drafted at a rate of 6,000 a month and will climb to 6,500 in June. As late as 1957, the average was more than 15,000 a month.

The draft brought in 60,293 men during the year ended last July 1, and 90,344 in 1960. A sharply increased draft call last fall because of the Berlin crisis will push the call for the current fiscal year to 148,000.

Defense officials said the current draft figures were likely to be typical of the next few years because of the higher U. S. birthrate and the accompanying increase in enlistments.

The number of American youths reaching military age now is running between 1.4 million and 1.5 million a year, compared to 1.1 million before 1958.

HOLDUP NETS $75

Portland – (UPI) – A bandit held up the Jamaica motel on Southwest Montgomery st. Tuesday and escaped with about $75.

Your Money's Worth

By SYLVIA PORTER

LAST MINUTE TAX REMINDER: DISASTER LOSSES
(Second in Series of Two)

If you have suffered a disaster loss this year—in 1962—or if you are hit by a disaster in the few days remaining before the deadline for filing your 1961 income tax return, you can, if you wish, deduct that casualty loss right now.

Under a new law, just signed by President Kennedy, you have this choice for the first time: you can deduct your 1962 disaster loss on your 1961 income tax return, or you can hold off, as taxpayers always did in the past, and deduct this year's loss on this year's income tax return which you'll file in 1963.

Congress rushed through legislation in record time last month to permit you these alternatives. The bill was introduced on March 16 by Senator Williams (R-Del.) was made into law five days later, was signed by Kennedy at the month-end. The background for it was, of course, the series of catastrophic storms and floods which raged through the country this past winter, causing appalling damage along both coasts and in states ranging from New York to California.

The objective of the legislation is to help victims of these calamities save money they otherwise would pay out in taxes at a time when they most need funds to cover the expenses of rebuilding their homes or businesses and replacing personal possessions.

The relief provision will now become a permanent part of our tax law, though—and the choice will be available to you if ever you are a victim of a similar disaster in the future.

By taking the 1962 loss deduction on your 1961 return, you get an immediate tax saving. This could be of major help to you if your 1961 income put you in a high tax bracket.

If you already have sent in your 1961 return, you still can get the benefit of this new law by filing an amended 1961 return, adding to your other deductions your casualty loss resulting from the recent disasters and asking for a tax refund. If you file an amended return, mark it "amended" in large red letters on the front and be sure you mail it to the same Internal Revenue Service office to which you sent your original return.

A point to consider carefully is the outlook for your 1962 income. If you expect this year's income to be substantially higher than last year's, even though you'd save taxes by deducting your casualty loss now, you may save more by delaying and taking the deduction on your 1962 return.

There are two significant limitations on the deduction.

(1) The new law covers only losses suffered in regions which are declared by the President to be disaster areas entitled to Federal assistance. If your home or business was severely damaged by a recent storm but your area isn't officially classified as a disaster area, you cannot move up your deduction from 1962 to 1961.

Parts of these states already have been declared disaster areas entitled to assistance in 1962 because of flood, storm damage, flooding or high tides: California, Delaware, Idaho, Kentucky, Maryland, Nevada, New Jersey, New York, North Carolina, Virginia and West Virginia. If you have any questions about whether you're in a disaster area, simply ask your local Internal Revenue Service office.

(2) The new law also covers only losses which resulted from the specified calamity. For instance, if you live in a disaster area and your car was destroyed in a crash in March wholly unconnected with the disaster, you have no choice about deducting your automobile casualty loss on your 1961 return. You must wait until you file your 1962 return in 1963 to deduct this loss.

The safest way to calculate your casualty loss is to get an expert appraisal of the value of your property before the damage and after the disaster.

The short-cut method is to submit the amount you spend to repair your property as your casualty loss. But if you do this, make it clear that the repairs have not restored the property to its full pre-damage value.

Special Child Is Theme of Meeting

Seattle—"The Special Child in Century 21" will be the theme of the second National Northwest summer conference on the disabilities of children scheduled to open at the Playhouse of the Seattle World's fair in August.

Sessions of lectures and seminars will follow the rest of the week at the health sciences auditorium at the University of Washington.

Sections of the program that will appeal both to parents and professional workers will be "The Role of the Parent in the Rehabilitation of the Special Child," presented by the parents of the New School for the Special Child, and "The Role of the Church in a Program for the Special Child," to be given by the Greater Seattle Council of Churches.

Copies of the program and registration and housing forms may be secured by writing to Northwest Summer Conference, 71 Columbia st., room 320, Seattle, Wash.

Reunion of Battalion Planned in Seattle

A reunion of members of the 752nd tank battalion of the Fifth Army who served in World War II, will be held Aug. 2, 3, 4, and 5 in Seattle, Wash., according to Wallace J. Maloney of Seattle, who is contacting men who served with the group.

Members can obtain information on the reunion by contacting Maloney at 1319 East Union B-4, Seattle, 22, Wash.