

Mrs. Chet Smith Honored at Dinner Served in Slabaugh Home at Caldwell

By Helen Hatch
BIG BEND—Mr. and Mrs. Jack Slabaugh and family of Caldwell entertained April 4 with dinner in honor of her mother, Mrs. Chet Smith on her birthday anniversary.
Other guests attending were Mr. and Mrs. Ricks Gale and family of Boise, Mr. and Mrs. Kenneth Smith and family, Mrs. Pearl Abbott and family and Chet Smith.

Mr. and Mrs. Ray Cartwright dined and visited April 1 at the Adrian cafe with their niece, Mrs. Wilma Surthus and daughter of Coeur d'Alene.

Mr. and Mrs. Darrell English, Ross and Eleanor visited April 3 with his mother, Mrs. Dora English, Mr. and Mrs. Don Boren, all of Nampa.

Mrs. Wilma Higgins called recently on Mrs. Letha Weir.

Visits Grandparents

Tommy Byers recently spent several days with his grandparents, Mr. and Mrs. Jesse Higgins. They took him home on April 4 and were dinner guests of his parents, Mr. and Mrs. Stan Byers.

Mr. and Mrs. Bud Walker and girls of Huntington called April 4 in the home of Mr. and Mrs. Ted Avery.

Mr. and Mrs. Carl Packwood of Arena Valley were recent guests in the home of his brother and sister-in-law, Mr. and Mrs. John Packwood.

Miss Mary Weir and Mrs. Betty Samer visited April 4 with their aunt, Miss Alice Weir at St. Luke's hospital in Boise.

Mr. and Mrs. A. G. Patterson of Boise, Mr. and Mrs. Oscar Percz of Parma were April 4 visitors in the John Packwood home.

Guests in Chaney Residence

Mr. and Mrs. Bill Brownfield of Boise, Mr. and Mrs. Eldon Jensen and girls of Payette spent a recent Sunday visiting in the home of Mr. and Mrs. Horace Chaney.

Mr. and Mrs. Harvey Knapp and two grandsons and her mother, Mrs. Winders of Roswell, were April 4 visitors in the Phil Clucas home. Gayle Clucas spent the afternoon with Miss Cindy Tuning at Roswell. Miss Florence Miles of Boise and Mrs. Dorothy Knapp visited April 2 with Mrs. Clucas.

Mrs. Verl Bishop and Mrs. Dyre Roberts visited April 1 with the latter's sister, Mrs. Marie Douglas in Nampa.

Mmes. Harvey Bennett, Noel Tuppeny, Darrell English, LeRoy Bennett, Delno Brock and girls called recently in the Dyre Roberts home to visit Mrs. Florence Henderlider who was a guest there.

ON TVCC DEAN'S LIST

The registrar's office at Treasure Valley Community college has released the name of Mrs. Janine Lytle of Nyssa with a perfect grade point average of 4.0, as an addition to the dean's list for the winter term. Due to a clerical error at the college, Mrs. Lytle's name was omitted from the previously released roster.

Malheur Legislators Discuss Tax Measures Passed at Capitol

(Continued From Page 1)

Taxed on Gains Received

The federal law provides that the seller is not obligated to pay any more, except on the gain that he may have already realized and received from payments already made. This is only fair, but until this time Oregon has required full income tax payment. When the governor signs HB 1200 Oregon will be in step with the federal law.

HB 1127 is a "permissive" bill, but we have noticed that most "permissive" laws have a habit of becoming "mandatory" laws in a short time. Under HB 1127, school districts will be permitted to provide free textbooks in all public schools for all students in grades 1 through 12.

Free textbooks are already provided for the first eight grades for public schools only. The initial cost of this program will be over \$3 million, and the annual replacement costs per year will be about \$1 million.

Illustration of Increasing Taxes

Of course, it will be up to the school boards to decide whether they will increase school taxes on property by providing these free books, but the pressure will be intense upon them to do so. Despite the legislature's constant pronouncements of its intention to keep down taxes, this is an illustration of legislation that will have only the effect of increasing local property taxes.

Students who cannot afford textbooks are already provided the free use of such books, as is true with free lunches. However, testimony disclosed that the books now provided for students are returned in a deplorable condition and usually not fit for re-use.

HB 1127 has passed both houses and will become law upon the governor's signature. The vote in the Senate was 15-14 for passage. Sixteen votes are necessary to pass a bill, but before announcement of the tally, one senator changed his vote from "No" to "Aye" and thus HB 1127 will become law.

Inventory Taxes "Phased Out"

The House passed HB 1498 by a vote of 38-22. This is the famous "Inventory Tax" bill. It provides that over a five-year period inventory taxes will be eliminated with 20 percent "phased out" each year. Livestock and farm equipment are included.

Consequently, at the end of five years there will be no ad valorem

TVCC Officials Author Article On Police Work

Dr. E. F. Voris, president of Treasure Valley Community college in Ontario, and Dr. John J. Mirich, chairman of the Department of Law Enforcement at the college, have authored a national article in the Police Journal. The title of the article is "Recognition of Local Law Enforcement as a Profession: The Time Has Surely Come."

The authors call for police science schools in every tax-supported junior college, college and university in the land, if local enforcement is to serve as a deterrent to crime. They point out that professional gangsters, nationally, are more prone to violate local than federal laws in that they have the respect for the apprehension abilities of federal officers.

Further, they point out that police science (especially fingerprinting, microscopic evidence, spectographic evidence, ballistics, etc.) is so complex that untrained officers cannot possibly understand it even in a lifetime of police experience. Experience is very important—but not as important as police training and education.

Real Estate Women Schedule Card Party

Malheur County Women Realtors' annual bridge and pinocchio party will be held at 8 o'clock Friday evening, April 9, at the women's clubhouse in Ontario, it is announced by Mrs. Gene Chester, president of the group.

Proceeds from the party will go toward a business scholarship for a Malheur county senior girl. Musical entertainment will be provided by Nyssans Carol and Mary Pond, John Wohlcke and Alan Cottle. A door prize will be awarded and dessert will be served.

Tickets may be obtained from any member or purchased at the door.

tax upon merchandise inventories, livestock and farm equipment. It will require about \$18 million a year to replace the money lost by the repeal. HB 1498 proposes a 1 percent tax upon all business, except banks and utilities to partially make up this loss.

Everyone agrees that the inventory tax is inequitable. However, it is apparent that the Senate is not enthralled by the method of replacing the loss produced by the repeal. One of the proposals has been that the 1 percent additional tax apply to all income, whether from business or salaries, that exceeds \$5,000. This would require all net income in excess of \$5,000 to share the loss incurred by inventory tax repeal, and it would make up the full loss rather than only a part.

Expects "Fur to Fly"

Some senators maintain that there is no equity in taxing a lawyer, accountant or professional man who is in private practice while not imposing a tax upon a lawyer, accountant or professional who is employed by a large corporation at a far higher annual income than the private practitioner. They also feel that the executives of banks and big corporations and high-salaried college professors should bear their share of the loss caused by inventory tax repeal. Time will tell, but certainly the fur will fly in the Senate.

A constitutional amendment to be submitted to the people (Senate Joint Resolution No. 12) has passed the Senate. It will authorize the Veterans' Administration of Oregon to loan up to \$16,500 on homes and \$40,000 on farms to all veterans who have resided in Oregon for five years despite the state of their origin.

The days are getting longer and we are working harder and harder. We hope to make this session at least 30 days shorter than the 1963 session.

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