

## News Briefs

### Christmas crafts fair today

Today is your last chance to take advantage of the Christmas Crafts Fair being held from 9 a.m. to 3 p.m. in the Community Center Mall. Forty local craftspeople and growers will be selling jewelry, pottery, plants, carvings, quilts, ornaments, painted eggs, candy, toys and much more.

### Disabled support group meets

The Able Disabled support group will meet today at 2 p.m. in room CC-101. All interested persons are invited to attend.

### Fall term play scheduled

There is still time to see Tennessee Williams steamy classic, *The Night of the Iguana*. The final three performances will be on Dec. 7 and 8 at 8 p.m. and the Sunday matinee on Dec. 9 at 2:30 p.m. For reservations call Barbara Bragg at extension 356 or drop by the theatre office, M-117.

### Library open Saturday

For those who need to do some last minute studying before finals week, the Library will be open this Saturday, Dec. 8, from 10 a.m. to 2 p.m.

### Concert-goers take note

A seasonal favorite for concert-goers, "Christmas by Candlelight," will be held at 8 p.m. on Sunday, Dec. 9 at the First United Methodist Church, 811 Center Street, Oregon City. This event retells the Christmas story and features the Chamber Singers, College Chorale, Community Choir and Brass Ensemble from the CCC Music Department. Bring a can of food for the needy and then witness the beauty of Christmas.

### Vocal Jazz Ensemble to perform

The CCC Vocal Jazz Ensemble will be giving their encore performance "Tis A Gift" on Thursday, Dec. 13 in the Community Center Mall. The performance begins at 7:30 p.m. and costs \$2 for adults and \$1 for students. There is no charge for children and gold card holders.

### December workstudy payday

According to Sue Jordan in the payroll office, December workstudy paychecks will be mailed at the end of the month and students can expect to receive their checks on Jan. 1. The Dec. checks will be reflected on next year's (1991) tax statement.

### Help a needy child

To show your Christmas spirit and to experience the joy of giving, check out the A.S.G. "Giving Tree." This tree is located in the center of the Community Center Mall and is decorated with Salvation Army tags with the names of needy and homeless children. All gifts must be collected by Dec. 11 and if not all the tags are taken, and gifts returned, those children go without Christmas gifts. For further information, check with the Student Activities office in the Community Center.

### Half price Symphony tickets

Oregon Symphony tickets are available to CCC students for half price. They may be purchased at the Student Activities office between 10 a.m. and 1 p.m. For more information call extension 597.

### December bookstore hours

The Bookstore will be open Monday thru Thursday (Dec. 3-14) from 8 a.m. to 8 p.m. and Fridays 8 a.m. to 5 p.m. During the holiday break the Bookstore will be open Monday thru Friday (Dec. 17-31) from 8 a.m. to 5 p.m.

## Assessor finds error in tax levy

by Jim Spickelmier  
Staff Writer

Some confusion in the tax rate levied by the college has been caused by the unprecedented assessed property value growth in Clackamas County.

According to a portion of the Nov. 20 President's Council synopsis, Lyle Reese received a phone call from the County Tax Assessor regarding an "error" in the tax rate, levied by the college, shown on district tax statements. The confusion was on whether the college could levy \$1.42 or \$1.38 per thousand dollars of property value.

According to Dean of Instruction Lyle Reese the Department of Revenue ruled for a rate base of \$1.38 per thousand.

"The County tax assessor levied the taxes properly," commented Reese. "What we passed was \$1.42 and a lot of the accompanying laws surrounding a rate base serial levy versus a regular serial levy are relatively unclear. There is enough ambiguity there to cause confusion.

"The Revenue Department had some confusion and they are coming out with new regulations surrounding it," continued Reese. "Basically what they ruled is the County Assessor had levied the taxes properly and in accordance

with their instructions."

According to County Assessor Ray Erland, "the unprecedented value growth has changed the thought process of the budget committee and the way the LB50 (budgetary document filed by college) should be completed.

"The LB50 needs to be revised to better accommodate rate base levies," Erland added.

According to Reese, a rate base serial levy is a rate, or dollar amount, per thousand dollars of property value. A regular serial levy, or dollar levy, is a specific dollar amount per year and whatever rate (percent of assessed property value) it takes to get those dollars is what goes down on the tax forms.

"It's an extremely ambiguous part of the tax code and the tax laws of Oregon because there are not many districts that deal with a tax rate levy," commented Reese. "It is a very confusing area to get into and even attorneys are confused on it because most of the levies that are levied in Oregon are not rate base serial levies, they are dollar levies."

According to Erland there are only three taxing districts in Clackamas County that use a tax rate levy: City of Lake Oswego, Clack-

amas County Law Enforcement and Clackamas Community College.

Reese estimated that the difference between the \$1.38 per thousand received and the \$1.42 per thousand expected was roughly \$250,000 to \$300,000. However, due to the increased property value in the county, the \$1.38 levied brought in basically the same amount of revenue that the \$1.42 would have brought in prior to property value increases.

"We had not budgeted those excess dollars in our budget," said Reese. "When we talk about what we expected to get versus what we got, we're getting what we expected to get.

"It's just that we're not levying \$1.42 per thousand but in total dollars the assessment went up and normally with a rate base you would assume your rate base is consistent. If assessments go up then more dollars come in and those are the excess dollars. They could not be spent in this budget year in any case."

As far as the 91-92 school year goes Reese seemed to feel that there may not be a lot of consequence as the state will be replacing some of the lost revenue.

"It's just another one of those unknowns we're dealing with," Reese said.

### SELL YOUR USED BOOKS

Get more money for your books by selling them to other students direct.

To place your classified ad call 657-6958 Ext. 577

### Poets, Authors, Playwrights, Essayists, One and All!

Experience the thrill of being published! *Rhapsody*, CCC's literary and arts magazine, is now accepting submissions for the Winter edition.

Submit your photocopied material, with only your social security number on the manuscript, to Trailer B, *Rhapsody* editor, before January 23.



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