

# State Tax Comm. Rejects Tax Appeal

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Section 110-335, O. C. L. A., after requiring each county assessor "to assess the value of all taxable property within the county," then declares that:

"... Such real property shall be assessed at its true cash value, taking into consideration the improvements on the land and in the surrounding country and also the use and usefulness of such improvements, and any rights or privileges attached thereto or connected therewith, the quality of the soil, and the natural resources in, on or connected with the land, its conveniences to transportation lines, public roads and other local advantage of a similar or different kind."

"True cash value of all property, whether real or personal, shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business, taking into consideration its earning power and usefulness under normal conditions..."

From the above sections it appears that "true cash value" under "normal conditions" is the required objective of all assessments. The many elements composing such "true cash value" have been exhaustively discussed by the Oregon Supreme Court in the case of Appeal of Kliks, 158 Or. 699, 76 P. (2d) 974.

The determination of value is an exercise of judgment. The factors to be considered in such determination are both numerous and varied. As indicated in the case of Appeal of Kliks, supra,

market or sales price is one such factor. In periods of normal activity, price and value tend to merge; in periods of inflation or depression, the spread between price and value tends to widen, with value lagging behind sales prices. Whereas current sales alone are not determinative, yet neither may they be disregarded. All other factors remaining unchanged, a substantial increase or decrease in prices should be accompanied by a correspond, although not necessarily equal, change in value.

The above principles have been recognized by the assessor and incorporated in his assessments. In making assessments much depends upon the judgment and discretion of the assessor. Weyerhaeuser Land Co. v. Board of Equalization, 85 Or. 434, 165 Pac. 1164; Appeal of Kliks, supra; in Re GeBauer Apartments, 170 Or. 47, 131 P. (2d) 962. In a proceeding for reduction of assessed valuations, the taxpayer has the burden of proof (In Re GeBauer Apartments, supra), for the valuation placed upon property by the assessor is prima facie correct. Weyerhaeuser Land Co. v. Board of Equalization, supra.

In the absence of any showing that he acted arbitrarily or unreasonably, the judgment of the assessor should prevail. The evidence clearly discloses that land assessed by him at \$200 per acre has been selling at from \$100 to \$1500 per acre. Assessed valuations in Curry County being fixed at 50% of true value, it cannot be said that the assessor has acted unreasonably or arbitrarily. Mr. Crockett, while denying that his dairy farm was more productive, conceded that it was worth more by reason of the increase in the level of prices of surrounding lands. Grant Powell, whose total assessment for 107 acres, located in the south, had been raised from \$2280 to \$3350, declared that he had sold 20 acres from such tract for \$1250 per acre.

From the above it appears that the requirement of uniformity, which is vital to all assessments, could more properly be deemed violated had the assessor closed his eyes to developments in the south and permitted the 1940 assessments to remain unchanged. The 10% preference accorded by the assessor in 1940 could no longer be justified. Moreover, the comparatively low valuations granted to a depressed area in 1940 were no longer applicable to a district thriving in 1945. Clearly, an upward revision of assessments was called for, and the amount of such increase properly rested with the assessor acting in the reasonable exercise of his honest judgment.

There are indications that individual parcels of land may be over-valued. Such discrepancies inevitably occur. Even within the southern district itself such claims have arisen, as indicated by the contention of Mr. Gardner that his property is assessed higher

than that of his neighbor. Such matters, however, are properly raised by individual requests for equalization and may not be determined in an appeal, such as this, demanding equalization between entire segments of a county.

Because of the unwarranted inuendoes which have been hurled at the assessor, it is but proper to add that Mr. Sutton, in the exercise of his duties as assessor, has manifested complete integrity in his approach to a most difficult and delicate task. In conditions of depression and then inflation, he has impartially attempted to keep abreast of ever-changing trends.

The petitioners having failed to prove the acts of the assessor to be arbitrary or unreasonable, and it appearing to this commission that the assessor exercised reasonable and honest judgment to the end that the assessment roll should reflect changes in current land values, now therefore, it is

Ordered, that the order of the Curry County Board of Equalization, dated May 24, 1946, declaring the 1946 assessment rolls duly equalized, be and hereby is affirmed.

Done at its office at Salem, Oregon, this first day of November, 1946. STATE TAX COMMISSION, Chas. Galloway, commissioner and chairman; Coe A. McKenna, commissioner; Earl Fisher, commissioner and secretary.

## TEEN TIME

Another membership drive is in the offing for the B. Y. F. at present the membership role stands at about 35, although this a nice size

organization, the leaders wish to increase it still more. This group of young people not only have lots of fun through companionship but they also have frequent parties and get together for games and refreshments, so if you don't attend come on and join the gang at church.

Any boy interested in model building in any form is cordially invited to join the model builders club now being formed. Whether your'e an expert or just would like to learn we have room for you. The membership is now 12 and we want as many as are interested. At the present time the membership is free of charge, but if the club becomes really worth while a membership fee will be charged to new members. So get in on the fun, and try Americas'

fastest growing, most popular them all and one of the most fascinating pastimes of our modern age.

### The Serious Side "WORK"

A man who has his heart in his work seldom gets his foot in it.

### Local News Items

Tom Sawyer, of Portland, connected with the Rural Electrification Association, was a speaker in this area Wednesday. He addressed the meeting of the chamber of commerce.

Evangelistic services will be held Friday and Sunday evenings at the Odd Fellows. Under normal conditions, these services are open to everyone.

## BE SURE TO SEE THE NEW ELECTROLUX CLEANER

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## ZADA'S BEAUTY SHOP

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with Ford-Ferguson tractor. For straight rows at the depth you want—see

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Middle Cabin  
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## FOR ALL YOU MEN!

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Dress Slacks, brown or blue, sizes 32-44... \$10.95

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Cotton House Dresses, in all sizes..... \$3.80 up

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# ATTENTION!!!

Members and Prospective Members of the  
**COOS-CURRY ELECTRIC CO-OPERATIVE**

To all residents of the area north of the state line toward Harbor, covered by our new construction, we urge these necessary requirements before electricity can be turned on:

**PAYMENT OF MEMBERSHIP FEE!**

**STATE WIRING INSPECTION FEE**

**RIGHT-OF-WAY EASEMENT SIGNED!**

We are not permitted to turn on the current until all of these are complied with, so please speed your conveniences by immediate compliance. Do it today, not later than tomorrow!

We are making quite rapid progress in our construction—hampered, as always, by shortage of materials, but progressing, nevertheless.

## Coos Electric Coop