

### Petition Deadline Set For May 19th

Oregon's property taxpayers have until May 19 to file petitions with the county boards of equalization for the correction of property assessments, Samuel B. Stewart, Commissioner-in-Charge of the Valuation Division of the Tax Commission announced. Taxpayers who feel that their property is assessed too high should obtain the necessary petitions from the county assessor or county clerk, Commissioner Stewart said.

All county boards of equalization will convene on Monday, May 14, to make the annual review of assessments in their respective counties. Oregon law provides that a property owner

may appear in person or may be represented by his attorney before the board of equalization when it considers petitions for reductions of assessments.

This year, for the first time, county assessors are required to post the ratio used in assessing property. Taxpayers, by converting assessed value to true cash value using this posted ratio, can test the assessment on the property he owns. True cash value, according to Oregon law, is set at 80 percent of the market value for real property, but for personal property such as merchandise, farm equipment, etc., true cash value is 100 percent of market value.

To test the value placed on the property by the assessor, the taxpayer would have to make

two calculations, first, to find the true cash value, and second, to find the market value. The first computation is to divide the assessed value as shown on the tax roll by the posted ratio. This will indicate the true cash value of the property. Second, he must divide the true cash value by 80 percent to obtain the market value. Then, with the market value calculated, he can readily make the comparison between his idea of the valuation of the property and the assessor's market value.

For example, if the assessed value of a home is shown on the tax statement or the assessment roll as \$2,000, and the posted ratio is 25 percent, then, dividing \$2,000 by a .25 a true cash value of \$8,000 is found. This true cash value figure is then divided by 80 percent to determine the market value of the property which, in this case, would be \$10,000.

This use of the posted ratio will enable property owners to make a simple comparison of their assessments. If, on making will enable property owners to they are assessed too high, they have a case for appeal to the board of equalization for adjustment.

Any taxpayer planning to appeal to the board of equalization should first review his assessment with the county assessor. If the assessor makes no adjustment, the taxpayer has the privilege of placing his case, prior to May 19, before the county board for further consideration. If the board of equalization does not give the requested relief, the taxpayer can then continue his appeal at a later date to the State Tax Commission, thence into the courts. County boards are not required to consider appeals that are filed after the May 19 deadline, Stewart pointed out.

The American Meat Institute has compiled figures showing we Americans from school age to adult, consume on the average, a quarter of a pound of beef a day—around 161 pounds per person per year. Although this is not a high world figure, Uruguay, Paraguay, Argentina, and Australia have a higher per capita consumption, "is still away above many other peoples. The Meat Institute is setting out on a program to encourage us to eat still more beef, believing this should apply to all farm products. "The big need today is to get more of our agricultural output into consumption—and less into storage."

Now that the Big Shot Bolshies are waving that "BUM" Stalin about as the goat, so the disgruntled yokels can pin all their miseries on it, we may see a Red Sunset.

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#### BANDON SCHOOLS —

By a vote of 80 to 39, residents of district 54C, Bandon, voted to increase their levy by \$180,145.00 above the six percent limitation in order to carry out the budget amounting to \$426,324.50. It is expected the increase will bring the millage up slightly from its current 79, possibly alleviated by increased assessments in the district.

#### ROONEY'S VISIT —

Mr. and Mrs. George Rooney, former Brookings residents, were down from Roseburg with their family, this past weekend, visiting around.

#### AZALEAS ARE POPPING —

The recent warm weather and warm rains have brought out the wild azaleas. The hills, back of town, are becoming pocked with huge blobs of reds and pink and whites, which will soon be followed by the heavenly blue ceanothus, popularly called the "wild lilacs." For those of you not acquainted with one of the prime Oregon natural beauties, watch the huge ceanothus near the barbecue pit at the Azalea State Park. Those familiar with its breath taking beauty, when in bloom, are already watching it.

The U.S. NEWS & WORLD REPORT says the American worker "Spends More, Owns More and Lives Better Than Ever," citing the average family income was at a record peak of \$5,560 in 1955 and that the family's assets totalled some \$11,828 and the prospects are for steady and continued improvement."

An Associated Press Berlin report: "A school teacher in Communist East Germany has been sentenced to eight years in jail for taking his pupils to allied West Berlin and showing them the well filled stores."

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