Just to Clear Up Confusion . . .

By DON ROBINSON
Of the Register-Guard

Estimate Doesn't Consider Levy Changes

Some county taxpayers are justifiably confused.

The State Tax Commission came out Thursday with a detailed study showing that the 1961 Western Oregon timber tax law has reduced taxable values and increased tax rates in many school districts.

The tax commission published "estimated tax rate changes" for each of the school districts of Western Oregon.

The trouble is that taxpayers, at least in Lane County, have already received their 1962-63 tax bills. They know exactly what their millage rates are and, if they saved last years tax statement, they know in exact and not estimated terms what the increase or decrease was from 1961-62.

The actual change in millage will not, in most cases, correspond to the State Tax Commission's "estimated change."

It is reasonable to ask why.

The answer is that the Tax Commission made its millage change estimates on the assumption that tax levies for 1962-63 are the same as in 1961-62. (The tax levy is the total dollar amount of taxes to be raised in the district.)

This is a perfectly legitimate way of analyzing the situation as long as people understand that the assumption of a constant levy has been made.

The fact is, of course, that tax levies are not the same in 1962-63 as they were in 1961-62. And changes in the levies in many instances had as much or more effect on the millage rate as changes in taxable property values.

In Lane County there are eight school districts that depend appreciably on timber for their taxable property value. In each of these, timber represented 20 per cent or more of total assessed value in 1961-62.

This is what actually happened, 1962-63 compared with 1961-62, in these eight timbered school districts:

	Assessed Value	Tax Levy	Millage Rate
Marcola	down 26%	down 18%	up 10% (3.9 mills)
McKenzie	down 23%	down 40%	down 23% (5.8 mills)
Lowell	down 11%	up 77%	up 78% (30 mills)
Oakridge	down 12%	up 6%	up 18% (5.1 mills)
South Lane	down 11%	up 24%	up 34% (9.8 mills)
Applegate	down 9%	up 32%	up 44% (14.3 mills)
Fern Ridge	down 9%	up 13%	up 21% (7 mills)
Blachly	down 9%	up 206%	up 228% (50 mills)

Column I shows that all these timbered districts lost assessed valuation. This was a direct result of the reduction in timber value. Loss of value has the effect of raising millage rates.

Column II, however, shows that some districts had increased levies and some decreased levies. The size of the levy depends on the school district budget. A levy increase has the effect of raising millage; a levy decrease has the effect of lowering millage.

There is no denying that in all cases millage rates would be lower than they are (not necessarily lower than the year before) had there been no reduction in timber value.

It can be calculated that without a change in timber value the tax rate in the least affected districts would be about 3 mills lower than it is and in the most affected districts about 10 mills lower.

But is clear that so far as comparisons with the year before are concerned, the tax levy — a factor held constant in the tax commission study — had a lot to do with the actual jumps and falls of the millage figures.

Housing Starts Show Decline

WASHINGTON (AP) — Private housing starts dropped 15 per cent from August to September, declining to an annual rate of 1,312,000 units.

The September rate, announced by the Census Bureau, compared with an August level of 1,540,000 units. The September rate was the lowest since last February.

Part of the September decline may have reflected the relatively small number of working days during the month, the bureau said.

Figures on private starts covered both farm and urban construction. The annual rate of non-farm starts dropped from 1,511,000 units in August to 1,284,000 in September.

Two Enter Guilty Pleas

Two men arrested on burglary charges after Eugene police found them in the basement of the Tiffany Building, Eighth Avenue and Willamette Street, pleaded guilty Friday in Lane County Circuit Court.

Judge Roland K. Rodman ordered a pre-sentence investigation for Myron Boyd Grimm, 42, of 488 Willamette St., and deferred sentencing for Charles Samuel Kirby, 50, no address listed, until 9 a.m. next Friday.

The men were arrested Monday night after a building janitor heard glass breaking and called police. Officers heard a loud crash in the basement and found the two men behind a counter.

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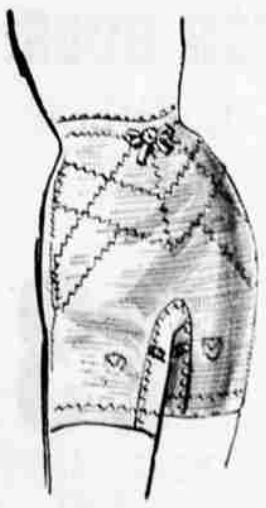

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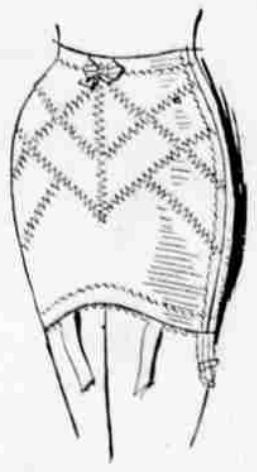

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