

# THE HEPPNER GAZETTE-TIMES

MORROW COUNTY'S NEWSPAPER

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## Effect of the Assessment Ratio Change

Some property owners in this county, principally those who have residential or commercial properties within the city limits of towns, may be somewhat dismayed when they get their property tax statements in the fall.

They will find that, caught between the urban reappraisal program here and the State Tax Commission's change of assessment ratio in the county from the posted 25% of true cash value to 19%, their taxes will be up considerably more than they anticipated.

This is because they will pay on their property on the recorded 25%, just assessed under the urban reappraisal program, while utilities in the county profit by the ratio change to 19% and will pay on that basis, and farm properties will hold at the estimated 18%. Farm reappraisal is just starting and will not be completed for two years.

Valuation of utilities on the county tax roll will be down in the neighborhood of \$600,000 this year because of the ratio change adopted by the commission. But urban property owners are not so fortunate. Their 25% ratio cannot be changed. It is assessed at the local level, not by the state, and it is already a matter of record—too late to change this year.

Here's how it works: Suppose Appraiser Bill Johnson came to a place of business and, taking all things in consideration, decided true cash value of your commercial building was \$15,000. As the owner, you might be willing to agree that it was worth approximately that figure.

Using the formula of 25% as now required by state law, he would enter your business building on the assessor's records at \$3,750, which is 25% of \$15,000. If all property in the county were assessed on the same level, its true cash value established by appraisal and entered at 25%, the owner of the business property would have little room to complain.

However, what has now happened is that the Tax Commission, receptive to the utilities' complaints that their values were too high in comparison with the county average has, for this year, changed the county's ratio to 19%. This brings relief to the utilities, and the farm properties, still on the books as in former years and not having undergone the scrutiny of reappraisal, stand somewhere in the neighborhood of 18% in actuality on the records.

How does this affect the \$15,000 building? The \$3750 assessment remains on the assessor's records for this man's building. With the new 19% ratio applied, he finds his building is listed now as having a true cash value, not of \$15,000, but \$19,737 (\$3,750 divided by .19). So when his tax statement comes, he will actually pay taxes on \$4,736 worth of building that he does not own.

With the 19% ratio, his assessment, to remain true to his actual cash value (what a willing buyer would pay a willing seller) should be \$2,850 (.19 x \$15,000), instead of \$3,750.

How will this affect him in dollars and cents? Millage levy in various sections of the county will differ, but assume he will pay taxes at the rate of 90 mills for all purposes. What he will actually pay with his assessment entered at \$3,750 is \$337.50 (90 mills x \$3,750). What he should pay if his true cash value is correct and his assessment is figured on the 19% ratio, in line with the rest of the county, is \$256.50 (90 mills x \$2,850), a difference of \$81.

Assessor Rod Thomson has not progressed far enough in his figures yet to tell just what the millage levies will be in the various code areas of the county, but the work has progressed too far for him to change the assessments on individual properties.

The State Tax Commission felt an inequitable situation existed, particularly with utilities. As Harry J. Loggan, director of the valuation division, put it, "The Commission, acting as a state board of equalization, had to equalize assessments in Morrow County with those in the various counties throughout the state. To do this they either had to increase all assessments in Morrow County so they would be at 25 per cent of market value, or post the correct ratio of 19 per cent. Because the latter action would mean less work for the assessor's office, the Commission substituted its ratio of 19 per cent and published the required notice in your local paper for three successive issues."

In so doing, urban property is dealt a hard blow. When Johnson completed the urban reappraisal, notices were sent to all property owners whose assessments were significantly increased. For property that was unchanged, no notice was sent.

Those who wish to determine whether they have grounds for appeal might use the notice that was sent out at that time to figure their true cash values. It shows the new assessed value. However, if last year's value remains in effect in your case, use a copy of last year's tax statement. Divide the assessed value of your property as shown on either of these, whichever is pertinent in your case, by 19% and you will find the figure that is supposed to be the true cash value. If it is too high, you might consider an appeal.

There is not much time to prepare an appeal because the deadline is August 24. A person may obtain blanks from the assessor's office and he may appear as an individual before the hearing officer who will come to the county. It is not necessary to hire an attorney, but he may do so if he wishes.

This editorial is not to be construed that this paper is against the reappraisal program. If the property tax is to work at all it must be set up on a basis of equitable appraisal for all. It can only be kept in this condition by a periodic reappraisal. However, the breakdown comes when one type of property is assessed on one basis and another type is on another basis, as has happened in this case.

This is due, not to the reappraisal of the urban property, but to the fact that the county has been delinquent in acting on its reappraisal so that it is several years behind with part of its work. Utilities would not sit still for an appraisal of 25% to true cash value if farm property averaged, at least in theory, 18% to true cash value. In this instance, the urban property holders, or some of them, appear to be getting caught. Their recourse is by the appeal provided by the tax commission.

## One Youths to Ski In Seafair Show

Four lone youths are entered in the Seattle Seafair water ski tournament which will be at Green Lake, Seattle, Friday and Saturday.

Included are the three sons of Mr. and Mrs. Lewis Halvorsen and Tom Heimbigner, son of Mr. and Mrs. Ray Heimbigner.

Frank Halvorsen, 12, and Heimbigner, 16, are scheduled to enter three events each, the jump, slalom course, and tricks. Mark Halvorsen, 15, and his brother, Joe, 16, are entered in the jump.

The Heimbigner family left Thursday morning and the Hal-

vorsens left Thursday evening for the Seafair. They expect to return about Sunday.

The youths have also won acclaim for their work as trampolines artists and their unicycle acts, appearing at many shows, fairs and events.

In a recent water show at Pasco, Wn., Frank brought home two trophies, one a second in jumps and the other a third for tricks.

Mrs. Van Roekel and children, Garden Grove, Calif., are here visiting this week with her parents, Mr. and Mrs. Larry Cook,

# Chaff and Chatter

Wes Sherman

LAST WINTER Ray Ayers told us there would be days like this—when we would wish that we had bought one of M & R's air conditioners. But we didn't, so we sweat it out.

Had the fiendish idea of rustling some cold air from Jim Myers' air conditioner by hooking up some flexible tubing to it and piping it in the G-T office, but didn't do it because we figured we would get caught. Jim's (Phil's Pharmacy) back door almost adjoins that of the G-T, so it would be real handy, and he has that fine big air conditioner sitting on a platform above his back door where it would be real handy for us to get at.

We are reputed to have some cattle rustlers in the county, but if we hooked on to Jim's air conditioner, we would become the first cold air rustlers in the community.

BUT DESPITE the warmer weather, Garnett Barratt, up from Arizona, claims that he and Mrs. Barratt have been cold until yesterday. They were wearing sweaters around in Portland the other day when everyone else complained about being too hot.

But the former county judge, and now a dedicated adopted son of Arizona, said that he really got to perspiring here Tuesday, working around the Barratt ranch.

JUDGE OSCAR PETERSON kind of tops the story we had last week of Wayne Brubacher meeting Web Allison in the restaurant (the first story teller doesn't have a chance, you know).

He says he was in the restaurant recently and met a man with whom he started visiting. The fellow asked him if he were acquainted out in Eightmile country. The judge said he was. The stranger said that he used to work in harvest there years ago and asked Peterson if he knew certain individuals in days of yore that also worked in harvest there. The judge knew them all.

This unidentified man then asked if he (the judge) remembered any pranks that they used to play on a fellow whose name was Peterson. The judge said, "Yes, I do. He was my brother." At this point Oscar came up with the name: "You're Emmett Hughes!"

"Oscar Peterson!" They hadn't seen each other for 44 years. (That beats Brubacher-Allison by 14 years).

## Over The Tee Cup

By DEE GRIBBLE

Those look-alike Pratt twins, Kevin and Kent, do-alike, too. Sunday both shot 41-42, and on Monday 38-39. I don't know which one did what, cause I can't tell them apart to even talk to. But that's good golfing.

What three golf-nuts played two holes in the absolute dark to get in a full nine?? I hear one is a very dependable secretary.

Sunday golf was an afternoon devoted to a send-off for the Conley Lanham's. Thirty golfers showed up for the last two-ball foursome, Heppner style, that the Lanham's will play for about a year. They left our town August 7 for a year in Europe. Hazel and Phil Mahoney and the Maurice Browns made many and refreshments.

Number of gals didn't come phone calls, planned the play out even, so Don McClure was "Donna" for the afternoon, and dined if he didn't "out drive" us all to win a golf ball. But after much good natured ribbing, we gals decided he'd earned the award.

Lowell Gribble and Donna McCurdy were low with 33's; long drive for men, Maurice Groves; long drive for gals, "Donna" McClure; short drive for gals was Donna McCurdy. All in all, everyone had fun.

Annetta Klinger was in charge of Ladies Day Tuesday. Golf balls were won by Lois Hunt on a flip from Lucile Brown for putts; 2nd lowest score by Marie McQuarrie; Hazel had lowest score so far posted by any woman—a 35—a hot game all put together at once, (good going). There were 12 gals out for the day's play.

Tee-off time next Tuesday is 8 o'clock. Don't wait—the play will be figured by Juanita Carmichael. It's too hot to sit and wait for everyone, so get up a threesome or foursome and get going.

Dregs in my Tee Cup—By the banks of Willow Creek stands a lonely golfer, head bowed, mourning the loss of his putter—thrown in a spasm of anger. Finder please bring it to the ole Tee Cupper and I'll return it. See you on the golf tee!

Suzanne Martin, daughter of Mrs. Adelia Martin of Portland, is visiting with her grandparents, Mr. and Mrs. Ervin Anderson. Mrs. Anderson brought her home from Portland Friday after having visited there for nearly two weeks. The little girl has been suffering with an asthmatic condition, and it was felt that she might get some relief from the climate here.

## Porter, Partlow To Report Sunday

John Porter, who graduated from Heppner High school with the class of 1963, and Johnny Jay Partlow, Riverside High graduate, will be among members of the East squad of the Shrine East-West football game when they start training in La Grande on Monday.

Partlow had been selected as an alternate to the game but was called to play because of the inability of another player to compete. He starred at Riverside in football as well as other sports. Porter, who played guard on offense and center on defense with the Heppner Mustangs, won letters in football both here and in Pilot Rock where he transferred to Heppner.

Another alternate, Ron Crabtree of Ione, apparently will not get to play in the game, according to latest reports.

The East squad is coached by Bill Hargadine, coach of Central High at Monmouth-Independence. The gridders will practice on the Eastern Oregon College field, and the West squad, coached by Chet Bowser, Seaside, will drill in Pendleton.

## Two Pacific Power Employees Promoted

Pacific Power and Light Company Wednesday announced the promotion of two Pendleton district office employees to new jobs elsewhere in the system.

Promoted to be the company's district office manager in Kalispell, Montana, is Myron O. Neth, district office manager in Pendleton since 1960. Named to succeed him here is Donald W. Lamb, a distribution office supervisor in the Portland district and previously, from 1946 through 1958, a Pendleton district office employee.

Already on his new job as the company's new Springfield district sales manager is James E. Mattravers, who has been a salesman in the Pendleton district since 1960.

Lamb has been a PP&L employee since 1947, starting in Yakima, and was the district office manager in The Dalles prior to assignment in Portland a year ago.

## Flower Arrangers May Compete in 4-H Show At Fair August 22

One of the most attractive contests this year at the Morrow County Fair (August 19-23) will be the 4-H Flower arranging contest, says Esther Kirmis, Morrow county extension agent.

This contest is open to members who are enrolled in 4-H Flower Growers project, she continues. Mrs. William Rawlins of Ione has been leading five girls in this project.

As most of the 4-H Flower Growers are over 15, a senior flower arranging contest is being arranged by Mrs. Rawlins. Each girl will be asked to make one of the following types of basic arrangements:

Line—Following a definite line (straight, curve, circle etc.) Mass—Large indefinite shape. Mass—Line, combination of the two.

These arrangements may be formal or informal. Formal means that one half of the arrangement looks like the other half, according to the project book.

The contest is scheduled for Thursday, August 22, at 1:00 p.m. Mrs. Kenneth Waud, Othello, Wn., will judge.

Mr. and Mrs. Boyd Redding and family of Los Angeles arrived Wednesday to visit with his brother-in-law and sister, Mr. and Mrs. Ervin Anderson, and old friends here. Mr. Redding lived here for years and graduated from Heppner High school. The visitors plan to stay until Sunday.

## FRED'S CAFE

Orders To Go

Ph. 676-5512

Mr. and Mrs. Darrell Power and family, Hermiston, were week-end guests of Mr. and Mrs. David Eckman.

Mr. and Mrs. E. J. Emry, Vancouver, Wn., visited recently at the home of her sister and brother-in-law, Mr. and Mrs. C. Carmichael, and other relatives in the community.



**Coming Events**  
LEGION MOVIES  
Friday, August 9, 8 p.m.  
"Roar of the Crowd," in color. A picture of the Indianapolis '500', starring Howard Duff and Helene Stanley.

PRINCESS LOUISE RODEO DANCE  
Saturday, Aug. 10  
Fair Pavilion building  
Welcome Princess Louise Pointer and the Rodeo court.  
Sponsored by Lexington Grange.

Dancing from 10 to 2:00. Lunch served by Degree of Honor.

SWIMMING LESSONS  
Adult beginning swimming lessons to start Monday, August 12, 5:30 p.m.

RHEA CREEK GRANGE ANNUAL PICNIC  
Sunday, August 11, 1 p.m.  
Chapin Creek.

DEGREE OF HONOR PICNIC  
Tuesday, Aug. 13, 6:30 p.m.  
Degree of Honor Hall.

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C. A. RUGGLES  
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P. O. Box 247 PH. 676-9625  
Heppner

# DANCE

FOR  
MORROW COUNTY  
FAIR AND RODEO

PRINCESS  
LOUISE  
POINTER

Sponsored By  
LEXINGTON GRANGE  
DANCE ON THE NEW  
HARDWOOD FLOOR



# SATURDAY, August 10

ADMISSION  
\$1.50  
PER PERSON

FAIR  
PAVILION  
HEPPNER

DANCING  
10 TO 2  
SUPPER SERVED

MUSIC BY

LEONNIG'S ORCHESTRA