

Tax Research Story Misleading

By SUPT. RON DANIELS

A recent bulletin issued by the Oregon Tax Research made reference to an error in assessing the tax levy for the Morrow County School Bonds & Interest Fund in 1968.

The story indicated that the school district had levied \$87,015 for Bonds & Interest, not once, but twice, and that the error was discovered by the school district auditor. This story is very misleading in that the school district does not enter the levy on the tax rolls. The school district did, in fact, properly certify the amount to be levied to the assessor's office. The school district notice of property tax levy was received in the assessor's office at a time when the office was in the process of changing assessors. The new assessor working with a member of the State Tax Commission inadvertently made the error.

The error in the levy was discovered by the school district, not by the auditor, and was called to the attention of the auditor and the assessor's office by the school district.

The news story further stated that the school district should transfer the amount of the over-assessment from the General Fund to the Bond Debt and Interest Fund, thereby reducing the Bond Debt and Interest tax levy by the amount of the over-collection.

The release of this story creates, in my mind, a strong question as to the motives of the Oregon Tax Research Bureau. I suppose one could be liberal and assume that they feel it is their duty to act as a watchdog organization to protect the taxpayers of the State of Oregon. However, it does seem that a news release of this type, that could result in harmful and long range damage, should be accurately reported. The truth of the matter is that the additional funds were used to reduce the 1969 levy. The action of carrying the funds forward as a cash carry-over did, in effect, reduce the 1969 levy by the amount of the over-levy in 1968.

None of the money was used for expenditures beyond those approved by the voters. As a matter of record, the 1968-69 school budget expenditures were \$34,649.09 less than the amount approved by the voters.

A step by step account of the entire incident is as follows:

1. In May of 1968 the Morrow County School District directors, as required by law, certified the 1968 tax levy to the assessors office. The certified levy was

listed as General Fund Taxes \$1,044,118, Bond Debt and Interest \$87,015, for a total of \$1,131,133.

The assessor's office then made an error and levied the General Fund levy as \$1,131,133. This amount included the Bond Levy of \$87,015. A separate levy of \$87,015 was then levied on the Bond Fund. This error resulted in an over-levy of \$87,015 for the General Fund.

2. I did not discover the error until I started making budget comparisons in March of 1969. As soon as the error was discovered I contacted the assessor's office and the Oregon State Tax Commission to find out what steps should be taken to correct the situation.

The District Attorney and I were informed that the County could either compute the over-charge and make refund checks out to each taxpayer or that the money could be retained and used as a tax offset the following year.

To compute the over-collection and mail refund checks would have been a monumental and expensive task. For this reason the County Court decided to retain the money.

The school directors and budget committee members then adjusted the receipts section of the 1969-70 school budget to reflect the amount of the over-collection and reduce the 1969 levy by that amount.

The additional levy was made as a part of the General Fund levy and was, therefore, carried over as cash carryover in that fund.

To transfer the \$87,015 from the General Fund to the Bond Debt Fund this year would not affect the amount of taxes to be collected from anyone. It would simply increase the tax levy on the General Fund with an equal decrease in the Bond Debt Fund.

Scotties and Pirates Mix

The McEwen Scotties of Athena kept their first place in the Umatilla-Morrow League Saturday night when they beat the Riverside Pirates 70-58. Riverside is still in second place with 11 wins, and two losses, both to McEwen. The Scotties haven't lost a game.

There was standing room only in the Riverside gym as the game had attracted a lot of interest in the area.

Both coaches, Nolan Ferguson for McEwen and Bob Byrd for Riverside, cited rebounding as the key factor in the game. The Scots took 48 rebounds and the Pirates 35.

McEwen completed 28 of 66 field goal attempts, and made 14 of 24 free throws. Riverside completed 25 of 77, and made 8 of 13.

Doug Beamer of McEwen made the most points of the evening, 19. Ron Baker of Riverside was their high point with 13.

The McEwen JV's won 53-50. McEwen 15 18 20 17-70 RIVERSIDE 9 18 13-58 McEwen (70) — F. Ward 18, Kaup 9, Merxbauer 12, Beamer 19, Hinkle 12.

Riverside (58) — Phillips 11, Baker 13, Pritchard 4, Downey 7, Zielinski 12, Tatone 10, Walter 1.

Duvall Relative Dies in Portland

Mrs. Amanda Duvall spent last week in Portland where she was called by the sudden death of her son-in-law, Ralph Wickersham.

Mr. Wickersham had heart surgery about a year ago and never fully recovered. The funeral was held Friday, Feb. 13 in Portland. Mrs. Duvall returned home Saturday.

The Kooky Cooks 4-H club held their third meeting Feb. 10 at the home of our leader, Dora Sue Viall. At this meeting we discussed how much money we made from our bake sale, we made \$14.40.

At this meeting we all made different kinds of pudding. Next meeting will be held Feb. 24, we are going to have a film strip.

Sharon McCarl, reporter

Space Park Officers Re-elected

The annual meeting of the Space Age Park Industrial Development Association was held recently in Boardman with all officers and directors re-elected for another year. Named again were president Norm Schroth of Hermiston, vice president Cephas Buck, and secretary-treasurer Dallas Dusenberry, both of Umatilla. Re-elected to the board were Schroth, Buck, along with Dewey West of Boardman, Floyd Pannett of Walla Walla, Morris Temple and Ted A. Smith of Pendleton.

The group was formed in 1959 to aid in the development of space age and other economic factors of the eastern Oregon area with emphasis on Umatilla and Morrow counties.

Considerable discussion was held at the meeting as to the future of the Boeing Space Age Park. With the slowdown of activity temporarily at Boardman, the association turned its attention to aiding in whatever way it can in the development of Nuclear Power plants in Umatilla and Morrow counties.

Rupert Kennedy, coordinator for the Port of Morrow, explained how the association could be of assistance in appearing before the State Nuclear Council and aiding in the approval of sites in this area. He said recent developments along the river have indicated that industry would now rather "come to where the power is" and he predicted that if one or more Nuclear power plants were built in this region, industry would not be far behind.

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