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Board of Equalization

Outside appraiser to check county farm yields, prices

The Morrow County Board of Equalization has employed an independent appraiser to check wheat yields and market prices for the year Jan. 1 to Dec. 31, 1973.

William H. Scharn, Pendleton real estate appraiser and consultant, has been retained to complete the survey by July 12. The board took the action as a result of 58 farm appeals from tax notices received for the 1973 crop year, some of which were 60 per cent higher than previous years because of unexpected high prices paid farmers for wheat. The higher wheat prices acted upon the income approach to farm use values, the system used in Morrow County since 1968 to determine the tax base for various classifications of farm land.

County Judge Paul Jones, who is also chairman of the board of equalization, said state law requires counties to employ independent appraisers to assist the board of equalization. Morrow County Board of Equalization has never hired such an appraiser before. But Judge Jones said, the number of farmers filing appeals (some 58) made it necessary to take the action.

Jones pointed out that the hiring of the independent appraiser is no reflection upon the regular appraisers working out of the assessor's office, or of the assessor's practices in setting farm use values. "It is a matter of complying with the law, especially in view of the large number of appeals already filed," Jones said.

Much of the work to be verified by Scharn has already been done by the assessor and the appraisers.

The law requires and Morrow County uses a farm income approach to farm taxation. The wheat land in Morrow County is divided into eight different production

classes. The production potential of these classes was arrived at by appraisers and a farm committee made up of local citizens. When the county was appraised in 1965-66, with the help of the SCS and ASCS, all lands were gone over and soil tests bored to determine depth, soil type, slope and expected precipitation for given areas in which the soil type occurred. This production class assumes that an acre of a given class on a farm will produce a given amount per acre. For example, Class 111-10 land produces 27 bushels per acre anywhere in the county (but the incidence of Class 111-10 land can vary markedly throughout the areas in the county).

The production assigned to the various classes of land has been an item of contention in the appeals brought before the board of equalization this year, according to Mrs. Joyce Bergstrom, assessor.

She explained that the price of wheat, the second component of the landlord's gross income, is arrived at by taking a weighted average of all the wheat sold in Lexington at the Morrow County Grain Growers' elevators during the marketing period.

The average of the last two years has also been questioned by farmers who petitioned the board of equalization for a change in the formula.

Mrs. Bergstrom said the State Department of Revenue on Jan. 17, 1974 suggested that Morrow County use a projected price of \$4 per bushel rather than the \$3.15 per bushel used by the assessor this year.

"What will come out of the many petitions filed with the board of equalization this year?" Mrs. Bergstrom asked. "Hopefully, some

directive from the department of revenue laying out ground rules and a uniform method for computing the inputs (yield, price and expenses) which go into calculating the farm use values in all of the dryland wheat counties in the future."

Mrs. Bergstrom said that of the 58 farmers who filed appeals with the board of equalization, only 18 returned information regarding their grain sales and receipts. It is difficult, she maintained, to secure this type of information from many farmers who naturally do not like to divulge the figures.

"If the yield data submitted by the petitioners to the board indicate taxpayers assessed under the farm use statute are over-assessed, adjustments will be made by the board."

The public should realize, Mrs. Bergstrom continued, that the farm use appraisal program is of necessity a mass appraisal program in which certain inflexibilities are bound to occur. However, the assessor's office wants to do all it can, within the statutory constraints imposed by the state, expedite an appraisal program with the highest degree of accuracy. One farmer said, "I don't want to pay my neighbor's taxes, and I don't want him paying mine."

"I heartily agree," she said.

Mrs. Bergstrom feels that it was unfair of the board of equalization to refer all those 58 appeals back to her office for review. "We have spent about six weeks working for them (the board of equalization) while our regular maintenance cycle is falling behind. We have gathered data and compiled information. On June 19 the board decided to hire an appraiser after all. ORS 309.040 provides that after July 1 if a change of

value is made it must be on an individual basis, which means a change on only the 58 appeals, not a county-wide adjustment. This seems very unequal to me. If the yields are wrong for one ranch, it is wrong for all. I think the board should have acted in time to correct all county farm values."

The law requires, she said, that if the board reduces the assessed value of a particular assessment after July 1 the roll is not changed. The tax rate has to be computed on the higher amount and the taxpayer must be refunded the amount of the tax base on the excess of the assessment. This leaves the budgeting districts short.

"I resent them (the board) using the office appraisers' time only to have that time wasted," Mrs. Bergstrom told the Gazette-Times. "Morrow County is booming and we need all the time possible to keep up with new construction, mobile homes, newly developed land and personal property. This loss of time has been costly to the taxpayers."

She said that if land use values are lowered it will cost a great deal of money to compute the tax to be refunded, and would double the postage bill.

"The board's failure to act sooner has held up the processing of our rolls, which we should have completed by this time," she charged. "ORS 309.028 states that if counties don't keep up with their regular appraisals the state has the authority to come into a county, do the appraising, and charge the county. We have taken pride in keeping Morrow County on schedule with our maintenance cycle. This just can't happen."

Mrs. Bergstrom said she is impressed by the fact that while the present yield-price

formula for farm use values has been in use since 1968, there have been no appeals to the board of equalization until this year. Apparently farmers were satisfied with the plan until the unexpected high prices for wheat last year triggered higher assessments.

Judge Jones said the bringing in of an outside appraiser could establish the validity of the assessor's formula. All we hope to establish, he said, is that the grain yields are correct and that the price figures are in line.

The board is composed of Jones, Harry O'Donnell and Bill Nelson.

The mayor declares a quorum

Mayor Jerry Sweeney asked that the Monday night special meeting of the city council be called to order.

There being no response, he called the meeting to order himself.

He and Recorder Marshall Lovgren were the only ones present; the rest of the council members were on vacation or out of town.

Opening the meeting, Sweeney took care of some business from the previous one. He opened bids from two contractors for asphaltic concrete and read the bid figures to Lovgren.

Should any council members show up at the meeting Friday night they may act on the bid prices submitted by the contractors.



Michelle Miller Burns, right, 1971 Rodeo Queen, crowned Sherry Kemp, 1974 Morrow County Fair and Rodeo Queen.

Queen coronation ceremonies held

A crowd of 400 turned out for the coronation of the 1974 Morrow County Fair and Rodeo Court at the fairgrounds Saturday evening.

Crowning Queen Sherry Kemp was Michelle Miller Burns, the 1971 Rodeo Queen. She is the daughter of Mr. and Mrs. Tad Miller of Lexington, and now lives in Baker.

The coronation ceremonies opened with the queen, four princesses and pennant bearers making their grand entry. As they reached a formation in front of the grandstand they and their escorts were introduced: Queen Sherry, escorted by Bill Jepsen; Princess Cassy Chapel by Kyle Robinson; Princess Patricia Van-Schoiack by Barry Munkers; Princess Mickey Hoskins by Jerry Gentry; and Princess Michele Evans by David Daly.

Pennant bearers introduced were Barbara Palmer and Sheri Wilson, Ione, Teresa Hughes and Sally Matheny, Heppner.

Queen Sherry introduced each member of the court, who in turn introduced their parents and relatives in the stand and told briefly of the activities of the court to date, such as its prize-winning performances at the Arlington Rodeo and the Milton-Free-water Pea Festival parade.

It was also the 19th birthday for Queen Sherry Kemp, who got a birthday cake at a 6 p.m. dinner provided by the families of the queen and her court. Later the audience joined in singing the birthday song in her honor.

The Leonig Family, popular vocal and instrumental entertainers, performed before and during the program and played for the dance that

followed at the fair pavilion.

Also on the program were Sherman Murray and his son, Nolan, from LaGrande, a guitar-fiddle rendition of old-time dance music familiar to those who used to attend dances at Lone Rock and Hardman. Iva McDaniel and Nola Steers presented two numbers with Miss McDaniel at the piano and Miss Steers on guitar and doing the vocals.

The entire court joined in singing the 1974 Morrow County Fair and Rodeo theme song, "Those Were The Days," accompanied at the piano by Mrs. Ola Mae Groshens.

The evening's program was sponsored by the Soroptimist Club of Heppner, the fair and rodeo boards. Coordinating the events were Mrs. Lenna Smith and Mr. and Mrs. Bob Jepsen. Ernest Joiner acted as master of ceremonies.

Citizens organize to find a doctor

A joint effort is being made by members of the community and the local medical profession to step up the search for another doctor for Heppner, and to publicize information about the upcoming hospital budget election.

Representatives of the newly formed inter-agency committee and Kinzua Corp. met with Hospital Administrator Ilene Wyman and Dr. Wallace Wolff in Judge Jones's office June 18 to discuss what efforts have been made to find a doctor and what citizens can do to aid in the search for another doctor.

Mrs. Wyman reported that she has written a number of letters to doctors looking for a place to practice and made her plea at meetings she has attended outside the county. Efforts have been made by the two local doctors, Dr. L.D. Tibbles was not present because he was attending a professional meeting in Kennewick and was reported to be making a plea for Heppner at that meeting. Judge Jones reported that the Lexington Grange had written to Sen. Mark Hatfield and that requests had been made to HEW in Washington. Judge Jones has passed this information on to the Association of Eastern Oregon Counties.

The committee agreed to advertise the community's need rather than just answering advertisements. A package of information, including slides of the area, will

be formulated so that Mrs. Wyman and to doctors can use the information at meetings. Members of the committee will decide the publications in which they wish to advertise, and will welcome ideas from anyone concerning ways of advertising Heppner's need for a doctor.

The committee plans to meet Tuesday, July 2, 8:00 p.m., at Judge Jones's office. The immediate project is to circulate information about the hospital budget which is being prepared for the committee by Mrs. Wyman.

Kinzua buys timber

The Crisis and Wickiup timber sales were sold June 19 to Kinzua Corporation, high bidder, for Crisis, \$41,709.60; and Wickiup, \$1,373,900.00.

The Crisis sale was appraised at \$41,709.60 for an estimated 600,000 board feet. The Wickiup sale was appraised at \$1,031,606.00 for an estimated 10,600,000 board feet and 1890 acres of material appraised and sold at \$0.37 per acre.

The Crisis sale area is on the Heppner district in Wheeler County containing 70 acres, 16 miles east of Kinzua and 37 miles south of Heppner. The Wickiup sale area is on the Heppner district in Morrow County comprising approximately 3200 gross acres located about 32 miles south of

Heppner within the Wickiup, Mallory and Elkhorn compartments.

Final bid prices per thousand board feet were: Crisis, ponderosa pine, \$117.38; white fir, \$57.95; and Douglas fir and other, \$57.15. Wickiup, ponderosa pine, \$142.00; Douglas fir and other, \$76.00.

One bid was made on Crisis sale by the one bidder present; 42 bids were made on Wickiup sale by the two bidders present.

Story-teller for Monday's story hour at the library will be Corine Miles. The AAUW-sponsored story hour is from 10 to 10:30 a.m. for children ages 4 through 8.

'Leave fawns alone'

Anyone driving through the countryside during the next few months will probably see some cute little fawns basking in the sun.

Leave them alone, cautions the Oregon State Wildlife Commission.

Permits cannot be issued to anyone who picks up one of the fawns, and having one in possession is illegal.

According to Glen Ward, the fawns may appear to be abandoned. But mama is not far away, keeping a watchful eye on the young.

Recently the mother of twin fawns was killed by a swather on Boeing property. One of the fawns ran into a sump hole filled with water and was rescued from drowning while the other one was picked up by workmen in the area.

A farmer saw a coyote chasing a fawn in the Hardman area and rescued the fawn. All of these are about 10 days old, and have been turned over to the wildlife commission. Jack Melland, wildlife commissioner, has the twins and Ward is keeping the other until all can be taken to the Corvallis Game Farm for safe keeping.

NOTICE

July 4, Independence Day, July 4, falls on Thursday this year, which is the regular publication day for the Gazette-Times.

There will be no change in the publication date, and since the post office will be closed on July 4, subscribers will receive the newspaper a day later than usual. Copies will be on newsstands, however, by 4 p.m., July 3.



This week-old fawn escaped death when it fell into a sump hole and was rescued by nearby workmen. It was turned over to Oregon State Wildlife Commissioner Glen Ward, who took the fawn home. The fawn, quite friendly, must be bottle fed, and the Ward children were elected to do the chore. "Those kids wanted to feed the little guy every half-hour," he said. The fawn, along with two other orphans, was taken to the Corvallis Game Farm Monday.