No savings to taxpayer, more paperwork, Sweek says of less-than-100% valuation law for property

By Steven A. Powell

Property owners will not be paying taxes on 100 percent of true market value this year but, "It is not going to save the taxpayer anything as far as I can see," said Greg Sweek, Morrow County tax assessor.

"It's a bad program," he said. "It just gives us (at the assessor's office) more paperwork."

The new law, House Bill 2540, requires that property not be assessed at 100 percent true market value. Sweek said the percentage will change yearly depending on the rising market but this year homesteads will be assessed at 84.2 percent of true cash value and other property will pay 87.6 percent.

This means taxpayers will be paying a higher cost per $1,000 in valuation than if they were taxed at true cash value but the total taxes will be the same. A mythical example would be that instead of paying $15 per $1,000 valuation for true cash value as in the past, this year taxpayers would pay $16.50 per $1,000 valuation because of the reduced rate at taxing at 84.2 percent of total valuation. The total amount of taxes paid, however, would be about the same.

A review of taxing information available from the county assessor's office for the last five years shows that Heppner is the most expensive city to live in with average taxes being $914..08 each year. Ione is second at $710.88, Irrigon third at $701.04, Boardman next with $679.76 and Lexington is the least expensive city in Morrow County to live in with taxes at $679.76 annually for an average.

In **Heppner**, property taxpayers on $40,000 property paid $1,036 in taxes in 1975, $951.20 in 1976, $752.80 in 1977, $970 in 1978 and $860.40 in 1979.

In **Irrigon**, on $40,000 property taxpayers paid $681.20 in 1975, $754 in 1976, $618.40 in 1977, $799.20 in 1978 and $672.40 in 1979.

In **Lexington**, for the same valued property, taxpayers spent $582 in 1975, $544.80 in 1976, $476 in 1977, $591.60 in 1978 and $618 in 1979.

A person who owned a $40,000 home and property in **Ione** in 1975 paid $735.20, in 1976 $695.20, in 1977 $662.40 in 1978 $768.80 and in 1979 $692.80.

In **Boardman**, a $40,000 property owner paid $707 in 1975, $624.80 in 1976, $589.60 in 1977, $764.80 in 1978 and $712.40 in 1979.

The entire county valuation more than doubled in the last five years from $193,125,965 in 1975 to $472,159,408 in 1979.

The valuation of **Heppner** has gone up from $11,619,769 in 1975 to $13,212,988 in 1976 to $14,971,188 in 1977 to $16,801,106 in 1978 to $20,826,751 in 1979.

Irrigon's valuation has increased from $1,706,540 in 1975 to $2,482,873 in 1976 to $3,698,581 in 1977 to $4,513,778 in 1978 to $6,463,556 in 1979.

The valuation of **Lexington** has increased slightly each year from $2,028,183 in 1975 to $2,316,529 in 1976 to $2,674,197 in 1977 to $3,000,621 in 1978 to $3,290,520 in 1979.

Ione's valuation has only slightly increased each year from $2,151,539 in 1975 to $2,286,844 in 1976 to $2,939,642 in 1977 to $3,161,105 in 1978 to $3,474,740 in 1979.

Boardman's valuation has increased almost 300 percent in the last five years from $5,193,512 in 1975 to $6,754,540 in 1976 to $12,057,386 in 1977 to $17,447,739 in 1978 to $21,622,351 in 1979.

The Morrow County School District taxed the county taxpayers at a rate of $9.19 per $1,000 valuation in 1975, $8.82 per $1,000 in 1976, $7.58 in 1977, $9.59 in 1978 and $7.73 per $1,000 in 1979.

Blue Mountain Community College taxed Morrow County property owners for $1.91 per $1,000 in 1975, $1.76 in 1976, $1.87 in 1977, $1.54 in 1978 and $1.41 in 1979.

Taxes to fund the county budget were at $2.39 per $1,000 in 1975, $2.02 per $1,000 in 1976, $1.55 in 1977, $2.75 in 1978, and $3.22 per $1,000 valuation in 1979.

In 1975, the city of Heppner taxed the property owners $11.62 per $1,000 valuation and for all the taxing district, Heppner owners paid $25.90 per $1,000. In 1976, the city of Heppner taxed at $10.56per $1,000 and total taxes were $23.78 per $1,000. The city of Heppner taxed property owners $7.20 per $1,000 in 1977 and they paid a total of $18.82 per $1,000 in valuation—the lowest in the five-year period. Taxpayers paid $24.25 per $1,000 totally in 1978 with $9.78 per $1,000 going to the city of Heppner. Of $21.51 per $1,000 in 1979, $8.38 went to the city of Heppner.

Irrigon taxpayers paid $17.03 per $1,000 in 1975 with only $1.33 going to the city of Irrigon. Taxes went up to $18.85 per $1,000 the next year and the city received $4.54 per $1,000—the most in the five-year period. In 1977, Irrigon property owners paid $15.46 per $1,000 with $2.89 going to the city. The tax rate rose to $19.48 per $1,000 in the next year but $3.41 went to the city of Irrigon. In 1979, they paid $16.81 per $1,000 with $2.53 per $1,000 entering the city budget.

The city of Lexington has barely taxed its property owners until last year. The rate was 67 cents per $1,000 in 1975, 62 cents in 1976, 57 cents in 1977, 56 cents in 1978 and then jumping to $2.78 per $1,000 in 1979. Total taxes for the city taxpayers were $14.55 in 1975, $13.62 in 1976, $11.90 in 1977, $14.79 in 1978 and $15.45 in 1979.

Ione paid $18.38 per $1,000 in 1975 with $4.50 going to that city budget for operation. In 1976, the rate dropped a dollar to $17.38 with the city receiving $4.38. Taxpayers paid $5.23 per $1,000 to the city of Ione in 1977 and a total of $16.56. Ione paid its highest rate in 1978 at $19.22 per $1,000 valuation but the city received just $4.99 despite the jump. The city of Ione received $4.65 per $1,000 in 1979 out of a total of $17.32 per $1,000 that they were taxed.

Boardman property owners paid $17.68 per $1,000 in1975 with $3.41 per $1,000 going to the city of Boardman. In 1976, they paid $15.87 with $2.75 to the city. Its lowest total rate was in 1977 with a rate of $14.74 and $3.28 went to the city budget. The total rate jumped almost $5 per $1,000 valuation the next year to $19.12 with $4.37 going to Boardman itself. In 1979, the rate totally was $17.81 per $1,000 with $4.57 going to the Boardman city budget.

Taxes that needed to be raised by the different taxing districts show why taxpayers had to pay the different rates. The figures are not the total budgets but only the part that needed to be raised by county taxpayers.

In 1975, the school district needed. $1,822,837 while in 1976 it rose to $2,140,775. It increased slightly to $2,167,704 in 1977 and $3,148,402 in 1978. It jumped to $3,684,285 in 1979.

The county budget needed only $473,931 in 1975 and $490,276 in 1976. It actually dropped to $450,985 in 1977 but more than doubled the next year to $905,324. It increaseed even more in 1979 to $1,538,707.

Blue Mountain Community College needed $368,870 for taxes in 1975 with $415,948 in 1976. The college taxed for $534,776 in 1977, $505,582 in 1978 and $672,015 in 1979.

The Port of Morrow taxes only slightly each year asking for $32,831 in 1975, $33,775 in 1976, $37,177 in 1977, $39,396 in 1978 and $42,869 in 1979.

The city of Heppner needed taxes to be raised mounting to $135,021 in 1975, $139,499 in 1976, dropping to $107,710 in 1977 and then increased to $164,314 in 1978. In 1979, the city budget needed $174,528 from county taxes paid by property owners.

Ione needed $9,681 from taxes in 1975, $10,010 in 1976, $15,370 in 1977, $15,773 in 1978 and $16,157 in 1979.

Until 1979, Lexington city taxes were minimal. In 1975, the budget needed $1,358 and in 1976 $1,419. In 1977 it went up to $1,504 and in 1978 $1,680. The big jump in 1979 brought the city budget to $9,147.

Irrigon's city budget took a 400 percent jump from 1975 to 1976 but has leveled off since then. In 1975, Irrigon's city budget required $2,269 in taxes but in 1976 it rose to $11,314. In 1977, it dropped to $10,692 but increased to $15,449 in 1978 and $16,352 in 1979.

Boardman's city budget has grown tremendously in the five-year period from $17,709 required by taxes in 1975 to $98,844 required by taxes in 1979. It only jumped to $18,520 in 1976 but doubled to $39,493 in 1978 then practically doubled again to $76,246 in 1979.

Members of the Heppner Grade School put on a square-dancing show for their parents last week.

Council calls for bond vote on water system improvements

(Continued from page 1)

The President announced last Friday in a nationwide televised address that $13 billion must be cut from federal spending projects in the fight against inflation.

At a special council meeting this week, Mayor Jerome Sweeney mentioned the possibility that funding for the dam and reservoir might be dropped. His comment was made during discussion of water system improvements the city must undertake as a result of the project.

The U.S. Army Corps of Engineers has agreed to relocate the city's reservoir, which would require upgrading for water distribution lines.

The meeting had been called to decide on the reservoir capacity and to adopt an ordinance for a bond issue election. The present reservoir's capacity is 780,000 gallons. The council expressed preference for a new concrete reservoir, rather than steel; and in place of increased storage capacity, to spend the difference in funds on improving Well No. 6, known as the Thorpe Well, situated above Balm Fork.

The choices for increasing the reservoir size were to enlarge it to one million gallons, to 1¼ million gallons or 1½ million gallons, at a difference in cost ranging from $60,000 to $140,000.

The bond election, for general obligation bonds totalling $430,000, would be scheduled May 20. The funds would cover the new Thorpe Well, a transmission line from the reservoir, a high-pressure line to the Rock Street area, and associated costs including legal and engineering fees, surveying and mapping, a rate study and contingency funds.

City Attorney William Kuhn offered, instead of an ordinance, a resolution that he said would be sufficient for authorizing an election. A resolution would not require a unanimous vote for "emergency" passage in order to set the May election date. Kuhn said he had not expected a unanimous vote—and he was right.

The vote on the resolution was three to one, with one abstention. Councilmen Frank Pearson, Cliff Green and Robert Laughlin voted yes, Councilman Warren Plocharsky no, and Councilman Joe Miller abstained, apparently for philosophical reasons.

Sweeney said it is the right of the council members to abstain from voting without giving a reason. "I never ask," he commented.

Later, Miller said: "I feel we still have to act as a group. Rather than voting against it, this shows that we see things differently.

Correction on Morrow nurse's pay

The Morrow County nurse will receive a salary of $16,488 rather than the figure reported in last week's Heppner Gazette-Times of $18,468.

Nurse Pat Wright made $14,242 this year.

The error was made because a copy of the county budget that was approved by the budget committee was given to the newspaper before it had been updated from a previous budget meeting.