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of the City of Heppner and the County of Morrow

**Heppner**  
**GAZETTE-TIMES**  
U.S.P.S. 240-420

Morrow County's Home-Owned Weekly Newspaper

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For Letters to the Editor: Letters to the Editor MUST be signed by the author. The Heppner GT will not publish unsigned letters. All letters MUST include the author's address and phone number for use by the GT office. The GT reserves the right to edit letters. The GT is not responsible for accuracy of statements made in letters. Any letters expressing thanks will be placed in the classifieds under "Card of Thanks" at a cost of \$10.

## Taylor wins Methodist quilt raffle



Former Lexington resident Luella Taylor won the Heppner United Methodist Women's quilt raffle held over the holidays. UMW member Peggy Fishburn presented the quilt to Luella. Monies raised by the raffle will be used to help construct a handicap-accessible restroom at the church. -Contributed photo

## Tax Wise and Otherwise

A periodic column by Daniel Van Schoiack, CPA

The arrival of a new year is depicted by the image of old Father Time handing over his duties to the infant—a time to wipe the slate clean and resolve to make better habits, or toss out old ones. While many resolutions involve diet or health, you might consider resolutions to help keep your financial affairs in good order like: creating or updating a will; estate or succession planning; or a budget to help you save for financial needs.

Maybe you could benefit by putting your records on a computer or organizing the flow of paper that tends to pile up around us. How long to keep tax records? Usually the IRS can audit you for three years back; that is the statute of limitations. The statute is longer for cases involving fraud or understating of income by 25 percent. For some property, records should be kept for as long as you own it.

For example, I once worked with a couple who sold a cabin they had built and improved on over the years. They hadn't kept track of all the cost needed to establish a basis to offset the gain. However, they were not totally out of luck. In some cases, a reasonable estimate is allowed under the Cohan Rule (named after a 1930s tax court case involving George M. Cohan, a famous entertainer but admittedly a poor record keeper). In the case of the mountain cabin, the couple chose to estimate the cost of lumber and other materials to establish a cost basis.

For some expenses, like those for personal vehicles, strict substantiation is required to prove the time, place and business purpose. So, if you use a personal vehicle for your job or business, you might resolve to keep an up-to-date mileage log. The time spent keeping good records can seem like an inconvenience but can save a lot of grief if you are challenged by the IRS. That will be discussed more in the next article.

Daniel Van Schoiack, CPA can be contacted at 541-676-9971 or at danielrvan@yahoo.com.

## NRCS plans local work group, seeks public input

A Morrow County strategic conservation work group and community meeting is planned for Jan. 31 at 1 p.m. in the USDA Service Center conference room, 430 Linden Way, Heppner, NRCS Morrow County District Conservationist Kacee Lathrop has announced. The meeting is open to the public.

The USDA Natural Resources Conservation Service (NRCS) will be hosting a meeting to gather local input regarding the natural resource opportunities and priorities across the county.

Lathrop says the goal is to bring together individuals with a variety of expertise and knowledge, allowing NRCS and others to "build on our collective successes while focusing

our efforts to make the greatest impact with our available staff and funding."

NRCS will consider the information provided for use in future conservation implementation strategies for the county. Items in the discussion will help guide conservation efforts and funding over the next five to ten years, Lathrop said.

Anyone who is unable to attend the meeting but who would like additional information or would like to provide input, contact NRCS at 541-676-5021 x113, or email kacee.lathrop@or.usda.gov.

A request for accommodation for persons with disabilities should be made at least 48 hours before the meeting.

## Elks hoop shoot winners announced

### Local girl advances to state contest

On Dec. 18, the Heppner Elks Lodge held its annual Hoop Shoot Free Throw contest. Nineteen participants ages eight to 13 shot 25 free throws during the contest in hopes of advancing to the Northeast District Hoop Shoot in Hermiston in January.

The following participants earned that spot: for eight to nine year old girls, Zaleta Masterson; eight to nine year old boys, Alakae Rodriguez; 10-11 year old girls, Hallee Hisler; 10-11 year old boys, Ty Boor; 12-13 year old girls, Sydney Wilson; and 12-13 year old boys, Cody Fletcher. Other participants included Sarah Munkers, Maya Payne, Logan Turner, Zandra Masterson, Madison Orem, Katie Spivey, Mason Orem, ZaBrena Masterson, Kylie Boor, Brock Hisler, David Cribbs, Conor Brosnan and Jace Coe.

On Jan. 15, local Elks Hoop Shoot winners gathered for the Northeast District Elks Hoop Shoot in Hermiston. This year, more than 1,800 girls and boys competed at their local hoop shoot competitions from the surrounding areas. Heppner, Hermiston, Pendleton, Baker City, Condon, The Dalles, Enterprise and Hood River are the lodges that make up the NE District.

The Heppner lodge was represented well, with the places as follows: in eight to nine year old girls, Zaleta Masterson placed fourth; for eight to nine year old boys, Alakae Rodriguez placed third; 10-11 year old girls, Hallee Hisler placed second; 10-11 year old boys, Ty Boor placed second; 12-13 year old



Above: Local Elks Hoop Shoot winners (L-R): NE District Elks Hoop Shoot Director Corey Sweeney, Cody Fletcher, Ty Boor, Alakae Rodriguez, Sydney Wilson, Hallee Hisler and Zaleta Masterson. Below: District Elks Hoop Shoot winner Sydney Wilson (far right), representing the Heppner Elks Lodge, will advance to the state competition for her third and final opportunity. -Contributed photo



girls, Sydney Wilson placed first; and 12-13 year old boys, Cody Fletcher placed second.

As the first-place win-

ner in her age group, Sydney will represent the NE District in the state competition in Milwaukee, OR on Feb. 11. This will be

Sydney's third time at the state competition and, due to the age limit for participation, her last opportunity to compete.

If she places first in state, she will advance to regionals. If placing first there, she will represent Oregon in the National Elks Hoop Shoot in April.

## Republican committee to meet

The Morrow County Republican committee will meet Saturday, Jan. 28, at 6 p.m. at Lexington Town Hall. All county Republicans are invited to attend.

## Community lunch menu

Willow Creek Baptist Church volunteers will serve lunch on Wednesday, Jan. 25, at St. Patrick's Senior Center.

Lunch will include beef stroganoff and noodles, green beans, carrot salad, French bread, and brownies.

Milk is served at each meal. Suggested donation is \$3.50 per meal. Menu is subject to change.

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**Upon her Retirement from Morrow County Health District on**  
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