

The Official Newspaper  
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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David Sykes ..... Publisher  
Andrea Di Salvo ..... Editor

All News and Advertising Deadline is Monday at 5 p.m.

For Advertising: advertising deadline is Monday at 5 p.m. Cost for a display ad is \$5 per column inch. Cost for classified ad is 50¢ per word. Cost for Card of Thanks is \$10 up to 100 words. Cost for a classified display ad is \$5.75 per column inch.

For Public/Legal Notices: public/legal notices deadline is Monday at 5 p.m. Dates for publication must be specified. Affidavits must be required at the time of submission. Affidavits require three weeks to process after last date of publication (a sooner return date must be specified if required).

For Obituaries: Obituaries are published in the Heppner GT at no charge and are edited to meet news guidelines. Families wishing to include information not included in the guidelines or who wish to have the obituary written in a certain way must purchase advertising space for the obituary.

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.

## Tax Wise and Otherwise

A periodic column by Daniel Van Schoiack, CPA

The inauguration of Donald Trump and the Republican control of Congress will certainly bring about changes in the United States Tax Code. Trump has proposed to bring tax relief to the middle class by increasing the standard deduction and merging the seven individual tax brackets into three. He has also proposed lower corporate tax rates and repealing the federal estate tax, which would be replaced by a capital gains tax at death for individuals with estates over \$10 million.

But even with a single political party in control of the White House and both houses of Congress, a major tax overhaul will likely not happen without a lot of debate, compromise and congressional drama—due to all the special interests and lobbyists involved. So as with past major tax proposals, we will wait and see what unfolds.

While there is great uncertainty over how we will be taxed on our income for 2017, most of us will see very little changes as we enter the filing season for the 2016 tax year. Most of the rates, brackets, exemptions and deductions have changed insignificantly from 2015. However, for this filing season, there will be a delay in refunds for taxpayers who claim the Earned Income Tax Credit or Child Tax Credit. For those taxpayers, the IRS will not issue refunds until after February 15.

The purpose of the delay is to give the IRS time to detect or prevent fraud. Earned Income Tax Credit has become a hotbox as many taxpayers claim a refund they are not entitled. A couple years ago, I had a potential client who was obviously trying to maximize the credit with income he had not earned. I declined to work with him for several reasons. I could have been subject to fines and sanctions by the IRS. Strict due diligence requirements have been placed on professional tax preparers to ensure the credit is properly claimed by their clients.

In the last article, I discussed how strict substantiation is required for certain tax deductions including meals, travel, and personal vehicle expenses. A record of the time, amount and purpose must be kept under section 274(d) of the Internal Revenue Code. Many deductions have been disallowed in tax court due to a lack of adequate records. In the next article, I will discuss a case where the IRS was defeated in tax court and the taxpayer was allowed a deduction for his personal vehicle.

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

# News from Hardman Community Center

News from Hardman Community Center...now that they no longer have three feet of snow and below zero temps.

HCC members say they are excited that the curtains and rods have arrived. They say they found a good deal on Amazon on room darkening, thermal curtains. The color isn't quite as dark a brown as they wanted and the grommets for hanging are large, but they will protect the photographs from light and be warmer than the sheers the center previously had. Unfortunately, they can't put them up until the window trim is up—unless we want to install the rods twice.

The trim isn't up, as it has been too cold to work in the Dining Annex with no heat. The heater in the Annex quit on us just prior to the potluck. The community center elders gave the youngsters troubleshooting tips but, as a precaution, they went ahead and contacted Morrow County Grain Growers for a quote and wrote an emergency grant. John Ripple of MCGG donated the labor

as matching funds, which was greatly appreciated, as troubleshooting failed. With the donated labor from MCGG and the Good Neighbor Grant from the Ford Family Foundation, the new system is fully funded. Now the trick will be getting it installed in the middle of winter, preferably by Feb. 19 in time for Creth Harris's 100<sup>th</sup> birthday at the Hall.

The HCC members added that Jerry Sorte and the Morrow County Court, and Kim Cutsforth of the Bryant Foundation, were all willing to be part of Plan B if needed.

The National Register of Historic Places plaque donated by Jim Kirkpatrick of Opal Butte Outfitters has been received and installed on the side of the building near the entrance. Hardman Community Center has been listed since 2012.

Mike and Darcy Bergstrom have donated the funds to get the old piano tuned—as much as something that old can be tuned—in memory of Ruth Bergstrom. The Center piano is on the list for tuning

in April of this year.

The Epson printer also quit working right before the potluck—"Maybe the ghosts weren't as happy as we thought?" quipped one HCC member. However, it was covered by warranty, and the replacement is up and running and the orders for picture copies filled.

With all of that, the Hall continues to be overwhelmed by the public's generosity. They recently received a general fund donation from Bill and Monica Pelesky and a donation for matching grants for 2018, which is when they hope to start doing some larger projects like the front doors and windows, from Sherron Bunch of Dances with Mules and Woodside Enterprises.

The Hall is available for public use and all funds raised will go to matching grants in the future. Contact the secretary at hcc@hughes.net or call Claudia at 541-676-9718 to reserve a date and get all the details. Besides Creth Harris's party, upcoming events include have the Harshman

Reunion, the Bleakman Reunion and the McDaniel Picnic confirmed in May, June and July respectively.

"These families have deep ties to Hardman and we appreciate them returning to their roots!" says Claudia Smythe. Cody Mawhinney and Heppner ODOT have helped the cause by allowed the center to put temporary caution signs at the top of each hill when they have an event, in an effort to improve safety "downtown."

Finally, Hardman Community Center is looking for pictures of the following items: a picture of the Hall showing the original doors and windows—not the covered-up ones—the Ruggs store and the Grange Hall at Ruggs, as well as any pictures or information from the mid '60s to the mid '80s of events, meetings, etc. The records for that time frame are lost and the community center members would like to fill in the gap if they can as they continue to add to their scrapbooks and genealogies.

## HEPPNER CHAMBER

-Continued from PAGE ONE  
Bob Houser, Andy Fletcher and Nancy Snider. Officers are Matt Combe, president;

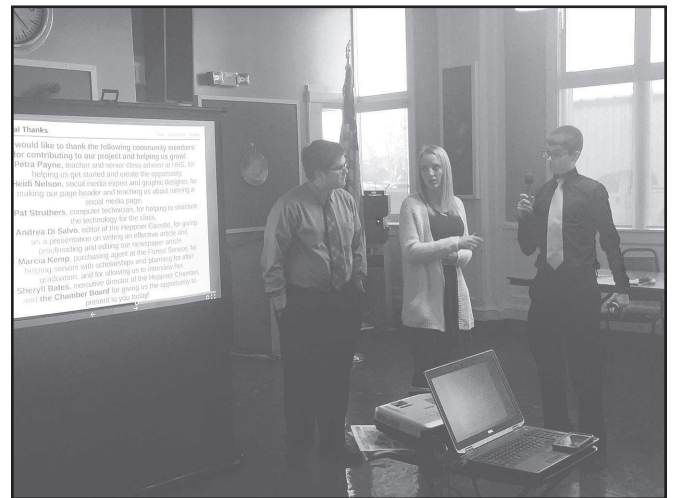


Babette Wall, left, pictured with chamber executive director Sheryll Bates, received special recognition at the annual luncheon. -Contributed photo

Kim Cutsforth shared words of wisdom for chamber members, and Babette Wall received special recognition from the chamber for her work with community events.

"Babette...is a great volunteer in donating her time and talents and has taken on the responsibility for changing out the window displays, and makes the chamber look good by using her God-given talent," said chamber executive director Sheryll Bates in her presentation.

Also at the annual meeting was Rita Van Schoiack with Heppner High School seniors Emily Cecil, Kane Sweeney and Tim Gould.



HHS seniors Tim Gould, Emily Cecil and Kane Sweeney presented to the chamber about their senior project, using technology to education their peers about finances. -Contributed photo

The seniors gave a presentation of a project they are completing under Van Schoiack's supervision,

using modern technology to teach their peers to be fiscally responsible.

## Justice Court Report

Morrow County Justice of the Peace Ann Spicer has released the following Justice Court report:

-Alfred Benjamin Burt, 74, of Heppner was found guilty of Violating the Basic Rule 77/55 and was fined \$260.

## Loop quarterly meeting Jan. 31

The Loop Morrow County Transportation quarterly meeting has been rescheduled for Jan. 31 at 3 p.m. at Irigon City Hall. The meeting was originally planned for Jan. 17 but had to be postponed due to bad weather. This is a public meeting; anyone interested in public transportation in Morrow County is welcome to attend.

## Chamber lunch meeting

The next lunch meeting of the Heppner Chamber of Commerce will take place Thursday, Feb. 2, at noon in Heppner City Hall conference room.

Cost of lunch is \$10. Chamber lunch attendees are asked to RSVP at 541-676-5536 no later than the Tuesday before to guarantee a lunch.

## Grief support group to meet Feb. 2

The Heppner-area grief support group will meet again at Peggy Connor's house the first Thursday in February, Feb. 2, at noon. Lunch will be provided, and attendees may bring a guest. The speaker will be announced next week. Questions, call Mary Ann Elguezabal or Jean Adams.

## Community lunch menu

Heppner Church of the Nazarene volunteers will serve lunch on Wednesday, Feb. 1, at St. Patrick's Senior Center. Lunch will include a turkey bake, mixed vegetables, cranberry sauce, hot rolls and pumpkin pie.

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

## 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.

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**Honoring Sheridan Tarnasky, PA-C Upon her Retirement from Morrow County Health District on Thursday, January 26<sup>th</sup>, 2017, 4-6 pm**

**St. Patrick's Senior Center, 190 N. Main St., Heppner.**

**MORROW COUNTY HEALTH DISTRICT Excellence in Healthcare**

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