

# TOWN & COUNTRY CITY COUNCIL

-Continued from PAGE ONE

Grieb.

laughing matter—for more than 40 years, he has striven to give back to the community he calls home, through service on the Heppner Chamber of Commerce, Heppner Elks and Heppner Odd Fellows, as an active member of St. Patrick's Catholic Church and a charter member of the Morrow County Historical Society, founding member of the local Alcoholics Anonymous group, and many acts of kindness both known and anonymous.

Not the least of his contributions to the community is his life's work, Sweeney Mortuary, through which he guides families through the most difficult of situations.

"Over the years, our recipient has shown qualities that many of us strive for each day—integrity, compassion and empathy," said Kane of his grandfather. "I see this man as my biggest role model, and someone I aspire to be."

This year's Citizen-Educator of the Year award was presented to Heppner High School math teacher Troy Morgan. Presenting the award were Heppner schools principal Matt Combe and HHS seniors Kolby Currin and Logan Grieb.

Morgan moved to Heppner in 2006 and began teaching soon after. Colleagues describe him as having an unwavering work ethic and passion for teaching.

"He takes the time to personally invest in each and every student and pushes them to be their very best," said Carri Grieb in her nomination. "As a parent, I feel extremely grateful to know that my children get to psned part of their day being influenced and taught by this individual. He has taught them about confidence, determination, how to laugh at themselves, how to recover after you fail and how to succeed next time."

Both Grieb and Currin noted that, while Morgan is an outstanding teacher, it was his support for students outside of school that made him a deserving recipient.

"What he does in school is incredible, but what he does outside of school is what I appreciate about him the most," said

"From organizing community service projects, to helping students strive in math, this teacher has strived to make Heppner a better place," Currin added.

Kolby Currin and Logan Grieb didn't spend much time away from the stage after presenting Mr. Morgan's award, as they were soon called back as joint recipients of the annual Youth Recognition award. Teachers Petra Payne and Troy Morgan described the pair as "kind hearted, hard-working, dedicated students and athletes."

Currin and Grieb combined received 25 letters of recommendation for the award. Those who nominated them described them with words like "honest," "leader," "accountable," "compassionate," "diligent," "community minded" and "driven." Their individual lists of activities and awards were stated as too many to name during an award ceremony. Their teachers shared stories of youthful hi-jinks—ranging from "generously" scoring a basket for another team to calling 911 on a dare to getting kicked off a ride at Disneyland—but described their character as "head and shoulders above average."

"What they do behind the scenes is remarkable and unmeasurable because they don't ask or expect recognition," said Payne of the two youth. "Both recipients are truly rare in a world where 'good enough' seems to be the norm. For both of them, 'good enough' is never enough. There is always room for better. They exemplify what good character really is."

The winner of this year's Business of the Year was described as "an integral part of the Heppner community." Rather than being a single business, Miller & Sons, Inc. operates as on multiple levels, run by one dedicated individual, Ryan Miller.

The three businesses encompassed by Miller & Sons employ 21 people in and around Heppner, and provide services not only throughout Morrow, Gilliam and Wheeler counties but also throughout Oregon and Washington.

"The owner goes above and beyond for employees

-Continued from PAGE ONE

Councilmember John Bowles asked that the new administrator be contacted and asked exactly how long it would be before he is on board.

"I want to know. Is it going to be four weeks? Is it going to be six weeks?" He said the council needs to know in order to plan.

In other business the city presented a plaque of appreciation to the Fire Department.

In other action the council voted to declare 480 Water Street as a dangerous building and told the owners they have 30 days to clean up the debris and secure an underground basement on the property.

and customers," said award presenter Bill Kuhn. "He can be counted on to show up at any time of the day to assist with any issue."

Miller started his career with a back hoe at the age of 10; as the youngest sibling in the family, he also had garbage duty—a job which he, ironically, hated. As a youth, he wanted to show up at the family shop on Monday and "go to work"—a goal has accomplished admirably since then.

"We often speak to our children about work ethic and determination," finished Kuhn. "This owner is the epitome of work ethic, always busy and looking for the next job or project to do. Even during the toughest of times when the chips are down, he would smile and say he just need to go to work."

The recipients of this year's Lifetime Achievement award, Al and Donna Osmin, have lived around Heppner most of their lives, on a family homestead that was named a Century Ranch in 1988; it has been in their family for 119 years.

"I can attest to the fact that if your life is connected to them in any way, shape or form, you are blessed because of what they stand for and how they love endlessly," said Shelli Britt in her presentation speech. "Their word is their word and if you ever needed anything—they'd be there for you."

The Osmins have seen a lot of changes throughout their lives—in the early years they milked their



The house at 480 Water Street, which recently burned, was declared a dangerous building under the city ordinances. -Photo by David Sykes

The house recently burned and there is a large amount of debris left over. Council-

members were worried that kids would get on the property and hurt themselves, and also that a basement under the former house could be a danger.

## Fire department presented with award



Heppner Fire Chief Rusty Estes (center) accepts a plaque of appreciation from Heppner City Manager Kim Cutsforth and City Councilmember Corey Sweeney. The plaque reads: "In gratitude to the men and women that volunteer to risk themselves to protect our citizens and property. The City of Heppner." The award was made at Monday's city council meeting. -Photo by David Sykes

## Tax Wise and Otherwise

A periodic column by Daniel Van Schoiack, CPA  
Estate of Michael Jackson in Tax Court

The last article included a discussion of a precedent-setting tax court case that involved a famous entertainer in the 1930s, George M. Cohan. Last week, another famous entertainer was in the tax court news, post mortem, as the Estate of Michael J. Jackson vs. Commissioner went to the United States Tax Court.

The IRS and Jackson's estate are squaring off over the value of his estate for purposes of federal inheritance tax purposes. His estate claimed a value of \$7 million when it filed the Estate Tax Return Form 706 with the IRS. After auditing the return, the IRS revalued Jackson's estate to \$1.3 billion and assessed the estate with \$500 million in unpaid taxes plus \$200 million worth of interest and penalties.

One of the major disagreements between the IRS and Jackson's estate is the value of the potential earnings of the image and likeness of the entertainer. While his estate valued the potential earnings at a mere \$2,000, the IRS consulted with experts who valued it at \$434 million.

The high-profile case is gearing up to be a major production. Jackson's estate has called in army of 11 tax attorneys. On the other side of the ring, the IRS is going into the battle with six of its top attorneys. The case could set a precedent in how the estates of celebrities are valued for inheritance taxes. As far as tax court cases go, this one could turn out to be a "thriller."

### Longer Delay in Refunds for Some Tax Payers

The Internal Revenue Service announced there will be a longer delay in processing refunds for taxpayers claiming Earned Income Credit and the Child Tax Credit. Those refunds are now expected to be delayed until the week of Feb. 28 due to the increasing number of tax cheaters claiming those credits.

### Oregon Tax News

It had been reported earlier that the Oregon Senate Finance and Revenue Committee was about to reveal a plan to deal with an estimated \$1.8 billion deficit over the next two years. However, that has yet to happen. While there has been talk of a "Broad Based Business Tax," there has been no discussion of increasing Oregon's Personal Income Tax Rates. Currently, personal income taxes fund about 87 percent of Oregon's general budget.

For the most part, Oregon's tax system is tied to the federal tax code in that most of the income which is taxable at the federal level is taxable at the state level. Also, most deductions allowed for federal tax purposes are also allowed against Oregon taxable income. However, there are some differences such as the Oregon Subtraction for Marijuana Business Expenses. That will be discussed more in the next article.

Please feel free to contact me if you have any questions about this article.

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I found Dad's remote in the fridge again. ...I'm beginning to get worried.

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