

## Creative Care Preschool receives star rating



Creative Care Preschool's annual field trip to Krebs ranch. -Contributed photo

Creative Care Preschool in Ione has announced that it is now a "Quality Star Rated" preschool.

Oregon's Quality Rating and Improvement System (QRIS) is a voluntary program intended to help raise the quality and con-

sistency of early learning programs across the state. Participants in the program are committed to ensuring children are ready for kin-

dergarten.

This is a voluntary program, in which, preschools can submit a portfolio to be analyzed, then receive a star rating from the QRIS by meeting standards that are first-rate for children. Creative Care's star rating means that the preschool and staff meet essential standards that support quality learning for all children.

Creative Care currently has a few openings in the three-year-old class (held on Mondays from 8:30-11:30 a.m.) and the four-year-old classes (held Tuesdays, Wednesdays and Thursdays from 8:30-11:30 a.m.) and will soon be accepting registrations for next year.

Contact the preschool at 541-422-7003 for more information.

## 'A Rose in Bloom' in Ione Sunday

Heppner performance March 16

Area residents are again in for a theatrical treat with the presentation of "A Rose in Bloom," this year's drama by Father Gerry Condon and the St. Patrick's Players.

Performances will be at the Ione Community

School on Sunday, March 12, at 3 p.m., and at St. Patrick's parish hall, Heppner, on Thursday, March 16, at 7 p.m.

Admission is free, but donations will be accepted for Asher's Army, to help Asher Schonbachler's fight

against Vanishing White Matter disease.

The play is another original work by Fr. Condon.

The cast includes Anne Morter, Barney Lindsay, Bill Kuhn, Beth Dickenson, Dan Van Schoiack, Joe,

Leanne, Cori Jo and Ryan Lindsay, Larry Lutchter, Andrew Lindsay, Nikki Coe, Debbie Gutierrez (in Ione), Janet Greenup, Rick Drake, Bill Monagle, Rita Van Schoiack, Cam Sweeney, Josh Coiner and Brian Kollman.

## Special HCC work day planned March 13

Scott Smythe, Jim Kirkpatrick and Don Ward will be performing "exploratory surgery" on the Hardman Community Center Hall on Monday, March 13, at 9 a.m. HCC normally plans work days for Sundays; however, the 13<sup>th</sup> was the only day the gentlemen had available before an upcoming grant deadline, so the three men took time off work and out of their otherwise busy schedules to do the necessary labor.

They will be taking a variety of measurements of the doors, windows and boardwalk to accommodate several scenarios for use in estimates for grant applications, including the Diamonds in the Rough application for facades due in mid-May, as well as future grant possibilities.

Licensed contractors, potential donors, members and the general public are invited to attend. This is

a unique opportunity to view the past history of the façade and share your input regarding the future restoration of the Hardman Community Center facade.

The ideas received so far include: restoring the original tall doors or maintaining the size of the current doors and adding a clerestory window or panel above, and reverting to the original tall windows or a facsimile thereof, or installing decorative panels instead of boards. Both these projects are necessary as the doors leak rain and snow—the Hall actually had a snow drift inside the building this winter—and the boarded-over former windows leak so much air that the curtains billow when the wind blows. Also under consideration is building a boardwalk similar to the original one down to the "park" area next to



Hardman Community Center with the old boardwalk in front of it. -Contributed photo

the building.

All of this work must be accomplished with grants, and the matching funds (or pledges for matching funds) must be in place before the current planned application is sent off in May. Matching funds may be cash, donated labor, discounts or material goods and services. A fundraising campaign is "in the works."

A total need for each

scenario will be determined from the estimates provided from these measurements. More information is available from HCC Secretary Claudia Smythe, hcc@hughes.net, 541-676-9718 or 48284 Hwy 207 S, Heppner OR 97836.

In lieu of a potluck, HCC is asking that those attending bring finger food trays to share. Coffee will be provided.

## HORSESHOE BEND

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DeMayo said someone from the Guard has already been to the site and they are somewhat familiar with the particulars of the project. Commissioner Jim Doherty said he has heard a figure of \$3.5 million to do the project, and said it has never gotten "into the queue" of work by ODOT because of the highway's low level of traffic.

"This looks like a no brainer," he said.

"Sounds like you have piqued some interest," commission chair Melissa Lindsay told DeMayo. "It sounds like discussion should be started (with the Army)."

Later DeMayo told the Heppner Gazette-Times that following the county court meeting he contacted the Army officially and was told they are ready to come and take a hard look, and start discussions with the county and ODOT, about possibly taking on the Horseshoe Bend straightening project.

In other business the court heard a report from Morrow County Assessor Mike Gorman, who said the county's assessed value is down more than 20 percent for 2017 from last year. Gorman said a couple of factors contributed to the decrease, including Portland General Electric's con-

struction of a new gas fired power generation plant (Carty) near the Coal Fired Plant. The plant was included in the valuation last year but this year was moved to the Strategic Investment Tax Exemption Program (SIP) where now only \$25 million of the new facilities valuation will be on the tax rolls. However, under the SIP agreement PGE will now make payments in lieu of taxes of about \$3,141,111 per year to the county general fund over the next 15 years. Also in the SIP program from previous years is Willow Creek Energy with payments of \$160,000, and Shepherds Flat with \$1,349,000 pay-

ments.

Gorman estimated that the county will collect tax revenue of \$7,204,893 in 2017 and a total of \$10,346,004 when SIP payments are added it.

In other action the court authorized the county road department to "run a blade" through two subdivisions Wagon Wheel Loop in Irri- and West Glen in Boardman. Road department boss Burke O'Brien said this will not be a regular maintenance schedule and they were doing it only because they would have equipment in the area and the roads are considered access roads.

## WEATHER

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has reached 2.13 inches, which is 0.46 inches below normal. Since October, the water-year precipitation at Heppner has been 6.45 inches, which is 0.20 inches below normal.

Snowfall totaled three inches with at least one

inch of snow reported on two days. The heaviest snowfall was two inches reported on the eighth. The greatest depth of snow on the ground was two inches on the eighth.

The highest wind gust was 60 mph, which occurred on the 20<sup>th</sup>.

The outlook for March from NOAA's Climate Prediction Center calls for near- to below-normal temperatures and above-normal precipitation. Normal highs for Heppner rise from 51 degrees at the start of March to 58 degrees at the end of March. Normal lows rise

from 30 degrees to 36 degrees. The 30-year normal precipitation is 1.52 inches.

The National Weather Service is an office of the National Oceanic and Atmospheric Administration, an agency of the U.S. Commerce Department.

## Tax Wise and Otherwise

A periodic column by Daniel Van Schoiack, CPA Rodeo Association Denied Tax Exempt Status in Private Letter Ruling

Much of my tax news comes from a paid research service called RIA Checkpoint, to which I subscribe. The service sends out daily e-mails on tax court cases, revenue rulings, private letter rulings, tax legislation and other developments in the tax world. A recent private letter ruling illustrates a couple of things: first, how a private letter ruling works and, secondly, how an organization can take the wrong path when applying for tax-exempt status.

The IRS issues Private Letter Rulings to determine the tax status of a particular situation. Private Letter Rulings are initiated and requested by an individual or organization. They are made public like tax court cases. However, they cannot be used as precedence. The public version of the letter is edited so that the individual or organization involved remains anonymous.

For example, I once requested a Private Letter Ruling for a client who had missed the 60-day window to make a tax-free rollover of funds distributed from her deceased husband's retirement accounts. The request was granted under special circumstances. She was allowed extra time to roll over the funds to an IRA; otherwise she would have paid about \$17,000 in taxes. That particular letter ruling is available for viewing online at the IRS electronic reading room as PLR 201033041. However, the names of the taxpayer and the financial institutions involved were edited out to protect the identity of the taxpayer.

Now back to the case of the "Anonymous Rodeo Association" whose tax-exempt status was recently denied by Private Letter Ruling 201706019. The letter ruling gave some background on the association, which sanctions about 14 seasonal rodeos. They chose to file Form 1023 and apply for tax-exempt status under section 501(c)(3) of the federal tax code; a choice that led to an adverse determination.

When it comes to 501(c) tax exempt organizations, there is a whole buffet to choose from, ranging from 501(c)(2) to 501(c)(29). Locally, we have a variety of 501(c) organizations, including the Heppner Chamber of Commerce—501(c)(6), Willow Creek Country Club—501(c)(7), Heppner Elks Lodge—501(c)(8), Columbia Basin Electric—501(c)(12), many 501(c)(3) organizations, and the list goes on.

Of these, 501(c)(3)s are the most common type and include organizations that are religious, educational, charitable or scientific; some private foundations; and groups that foster national amateur sports competitions. That is where the "Anonymous Rodeo Association" went astray in its application. Although the members might compete in an amateur sporting event, the association does not foster national competition. Besides that, the association failed to meet some technical provisions of Treasury Reg. 1.501(c)(3)-1. Also, according to its bylaws, (which are required with the application) the members consider themselves to be professional rodeo contestants instead of amateurs.

Although the "Anonymous Rodeo Association" lost the round, they have the opportunity to dust themselves off and make another run at it. Next time they should file Form 1024 and apply as a 501(c)(6) organization, which offers tax-exempt status to business leagues and professional athletic associations. Otherwise, the association will be required to file an annual Form 1120 - U.S. Corporate Income Tax Return and subject itself to corporate income taxes.

Tax-exempt and charitable organizations will be discussed further in a future article. The next article will discuss a pilot program initiated by the IRS to audit expenses of farmers. Please feel free to contact me if you have any questions about this article.

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

## Bob Baker Memorial Fundraiser Saturday

The 13<sup>th</sup> annual Bob Baker Memorial Fundraiser will take place this Saturday, March 11, at the Ione American Legion Hall. The doors will open at 5 p.m. for the sandwich and salad bar meal and bake sale; cost of the meal is by donation. Beverages will be catered by Bucknum's.

Bunco play will take place from 5-7 p.m. Texas Hold 'Em poker sign-ups will begin at 6 p.m. with play to begin at 6:30 p.m. Poker buy-in will be \$40 with re-buy available until 7:30 p.m. Winners will receive cash prizes. Bingo play will run from 7-9 p.m.

In addition to the food and game play, raffles will be held for a Howa 7mm Rem Mag rifle and for two beef halves, cut and wrapped. Raffle tickets are available at Ione Market, MCGG Ione, at the door, and from Ione Legion and Auxiliary members.

## Ione Fourth of July planning meeting tonight

This year's first planning session for the Ione Fourth of July Celebration will take place at Route 74 restaurant tonight, March 8, at 7 p.m. The meeting is planned to last an hour.

Anyone who cannot attend the meeting or who has an organization or activity they would like included in the Fourth of July lineup is asked to contact Heidi Nelson at heidi@hen-online.com or 541-256-0411 (text or call). All ideas are welcome.

**Have a news story or photo for the Gazette? e-mail editor@rapidserve.net call 541-676-9228 or stop by the office on Willow St., Heppner Today**