

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.

## Catholic men to hold first Friday meeting

The men of St. Patrick's Catholic Church of Heppner and St. William's Catholic Church of Ione will hold their first Friday of the month meeting this Friday, April 7, at the parish office in Heppner. The meeting will start at 6:45 a.m. and will be followed by First Friday Mass at 7:30 a.m.

## Wranglers club to meet today

Wranglers riding club will have a meeting this evening, April 5, at 5:15 p.m. at the Morrow County rodeo office.

## DAIRY APPROVED

*-Continued from PAGE ONE* loophole by passing SB 197, a bill that would end unchecked pollution from mega dairies," the statement read.

The groups are apparently upset that the DEQ and Ag department did not have control over air pollution from the new dairy.

They are backing a bill in the current session of the Oregon legislature to change this. The Oregon dairy industry is not in favor of the bill, however. Tami Kerr with the Oregon Dairy Farmers Association said the bill would burden dairies with new requirements and regulations, even though changes are being made.

"Producers have voluntarily implemented a lot of best management practices over the last nearly 10 years. We've installed methane digesters, better used to capture gas, and we have made changes in our feeding to our cows and storing of our silage," she said.

The bill was introduced in response to the new dairy at Boardman, that environmentalists say will negatively impact air quality.

"First of all there is really no air quality problem in Oregon, so I don't know what problem they're trying to solve because we don't have a problem. I'd like to

## HARLEM AMBASSADORS

*-Continued from PAGE ONE*

The Harlem Ambassadors show is quality family entertainment and is fun for audiences of all ages, from kids to kids-at-heart.



The Harlem Ambassadors entertain audiences with comedy basketball, ball-handling tricks, and dance moves and get kids involved in the action. -Photo courtesy of Harlem Ambassadors

Families laugh together at the Harlem Ambassadors' hijinks and are amazed at their high-flying slam dunks and comic antics.

The Ambassadors play against a team comprised of people from the local community, adding to the fun and spontaneity of the show and making every game one-of-a-kind.

In addition to providing fundraising events, the Harlem Ambassadors entertain the troops at U.S. military bases overseas and at home and encourages students with their "Stay in School, Stay off Drugs"

school assemblies, showing kids that through hard work and dedication, they can overcome obstacles and lead meaningful lives helping others—as professional athletes or in any profession

they aspire to. Learn more about Harlem Ambassadors at [www.harlemambassadors.com](http://www.harlemambassadors.com).

Tickets to this event are free, due to funding provided by Morrow County Unified Recreation District.

These complimentary tickets can be picked up starting on Friday, April 7, at Bank of Eastern Oregon (Heppner and Ione locations); Murray's Drugs and Morrow County Grain Growers (Heppner, Lexington and Ione locations).

Tickets are necessary to get into the event, so pick your tickets up early.

## Community lunch menu

St. Patrick's Catholic Parish volunteers will serve lunch on Wednesday, April 12, at St. Patrick's Senior Center. Lunch will be an Easter-themed meal of ham with raisin sauce, scalloped potatoes, green beans, carrot salad, hot rolls, and "bunny butt" cupcakes.

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

## Walk MS – 'Together we are stronger'



Participants at a past Eastern Oregon Walk MS. -Contributed photo

The Eastern Oregon Walk MS, themed "Together We Are Stronger," is planned for Saturday, April 22, at 10 a.m. at All Saint's Episcopal Church.

The walk gives people from around the state the opportunity to team up with

## Tax Wise & Otherwise

A periodic column by Daniel Van Schoiack, CPA

Capital Loss Vs. Ordinary Loss; There's Much to Lose!

The last article discussed the tax advantage of long-term capital gains over ordinary gains. Reference was given as how the sale of depreciated equipment can result in an unfavorable ordinary gain instead of a preferred capital gain. Now here is the twist; while long-term capital gains are preferred over ordinary gains, ordinary losses can yield a greater tax benefit than capital losses.

There is a limit to the amount of capital losses deducted in a single year. The maximum deductible is \$3,000; the rest is carried forward to future years. Capital losses offset capital gains, but not other income. On the hand, ordinary losses are written off entirely and used to offset other taxable income.

For example, imagine a parcel of land is sold at a loss of \$30,000 due to decline in the market. If the loss was ordinary, the entire amount is written off in the year of sale. However, if it was a capital loss, only \$3,000 is written off each year for 10 years, unless there are capital gains to offset.

That brings us to the question of what type of property qualifies for an ordinary loss versus a capital loss. Generally, capital losses result from the sale of property held for investment, while ordinary losses are attributed to property used in a "trade or business." As in many areas of the tax code, it is not always black and white in determining whether property is used in a "trade or business."

For example, in determining whether rental property was used in a "trade or business," the courts look at how active the landlord was in managing the property. In the case of "Durbin" the court held the landlord did not take an active role in managing farmland leased to a tenant. Therefore, the loss from the sale of the property was treated as a capital loss. On the other hand, in the case of "Good," the landlord was actively involved in the management of leased farmland and was allowed to deduct the entire loss from the sale of the property as an ordinary loss.

In another case where a taxpayer did nothing more than receive a check in the mail and pay a few bills on an inherited rental house, the court ruled the property was not used in a trade or business. However, if the owner took an active role in managing the property, the loss from the sale of a rental house will be allowed as an ordinary loss.

While capital losses are usually less favorable than ordinary losses, a loss from the sale of personal property is never deductible. Now, I am at a "loss" as how to end this article, so please feel free to contact me if you have any questions.

Daniel Van Schoiack CPA, can be contacted at 541-676-9971 or [danielrvan@yahoo.com](mailto:danielrvan@yahoo.com). Recent articles can be viewed at [danielcpapro.com](http://danielcpapro.com).

## Chamber lunch meeting

The next lunch meeting of the Heppner Chamber of Commerce will be an all entities report this Thursday, April 6, at noon in Heppner City Hall conference room.

Cost of lunch is \$10; Willow Creek Diner will cater. Chamber lunch attendees were asked to RSVP at 541-676-5536 no later than Monday, April 3, to guarantee a lunch. Those planning on attending but not eating are still asked to notify the chamber to ensure adequate seating.

see information that they could share that shows that we do have a problem in Oregon," Kerr said.

The new dairy is expected to start operation in the next couple of weeks, bringing in about 16,500 cows and then increasing that to 30,000 over the coming year. Owners have worked out a deal to trade part of the 5,000 acres of irrigation rights it bought from the tree farm with neighbors for groundwater rights, which it will be able to use year-round. That transfer has to first be approved by the state, and until that is done it has an agreement to purchase water from the Port of Morrow. The trade is also being challenged by some of the environmental groups such as WaterWatch of Oregon.

During the hearings process the Oregon Department of Agriculture said it reopened the public comment period to "enhance outreach to under-represented communities in the area." This resulted in an additional 2,021 additional comments. During the extended comment period and as part of a hearing held in the community, members of the local communities expressed support for the permit and the dairy's operation.

The Morrow County Commission wrote a letter of support in favor of approving the dairy permit.

friends, loved ones and co-workers to raise funds and support those affected by MS.

The National MS Society has raised \$920 million for research to date, with 17 therapies having been

approved by the FDA.

Of funds raised through events like the walk, 64 percent goes to programs and services, 14 percent to research, 15 percent for fundraising, and seven percent to administrative costs.

**Open HOUSE**

**APRIL 10TH**

**5:00 pm to 7:00 pm**

Open House for our new City Manager, **Edie Ball**, at Heppner City Hall Conference Room.

**FOR SALE**

2004 Pine Mountain Pop-up Camper with refrigerator, furnace, water heater, water pump, battery center w/ charger, sleeps 4. \$5,000 call Bonnie for appointment. 541-676-5328.

ALL NEWS AND ADVERTISEMENT DEADLINE: **MONDAYS AT 5:00 P.M.**

**Death Notices**

**Casey Allen Nelson**—Casey Allen Nelson, 29, of Heppner died April 1, 2017 at Harborview Medical Center in Seattle, WA.

A celebration of life will be held at noon on April 15 at his home in Heppner.

The following names were misspelled or omitted from the 2017 Remembrance Walk/Run memorial list: **Joe Bennett, David McLachlan, Cayle Henry Krebs, Cindy Green, Rosalie Holding, Dale Simpson, James Simpson, Gilbert & Ada Simpson**