

PUBLIC NOTICE
SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN DIEGO SUMMONS NOTICE TO DEFENDANT: JOHN ROBERTSON (as the person who registered the screen name “Jesus Lives” on the website www.ripoffreport.com using the email address mrmobile14@gmail.com), JOHN DOE 1 (as the person who registered the screen name “Run!!!” on the website www.ripoffreport.com using the email address firstmendment123@gmail.com) YOU ARE BEING SUED BY PLAINTIFF: PAUL E. CHASAN, M.D. NOTICE! You have been sued. The court may decide against you without your being heard unless you respond within 30 days. Read the information below. You have 30 CALENDAR DAYS after this summons and legal papers are served on you to file a written response at this court and have a copy served on the plaintiff. A letter or phone call will not protect you. Your written response must be in proper legal form if you want the court to hear your case. There may be a court form that you can use for your response. You can find these court forms and more information at the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), your county law library, or the courthouse nearest you. If you cannot pay the filing fee, ask the court clerk for a fee waiver form. If you do not file your response on time, you may lose the case by default, and your wages, money, and property may be taken without further warning from the court. There are other legal requirements. You may want to call an attorney right away. If you do not know an attorney, you may want to call an attorney referral service. If you cannot afford an attorney, you may be eligible for free legal services from a nonprofit legal services program. You can locate these nonprofit groups at the California Legal Services Web site (www.lawhelpcalifornia.org), the California Courts Online Self-Help Center (www.courtinfo.ca.gov/selfhelp), or by contacting your local court or county bar association. NOTE: The court has a statutory lien for waived fees and costs on any settlement or arbitration award of \$10,000 or more in a civil case. The court’s lien must be paid before the court will dismiss the case. CASE NUMBER: 37-2015-00035451-CU-DF-CTL The name and address of the court is: SAN DIEGO SUPERIOR COURT, CENTRAL 330 W BROADWAY SAN DIEGO, CA 92101 The name, address, and telephone number of plaintiff’s at-

torney, or plaintiff without an attorney, is: Morgan E. Pietz, Esq. (SBN 260629) mpietz@gerardfoxlaw.com, GERARD FOX LAW, P.C., 1880 Century Park East, Suite 1410, Los Angeles, CA 90067 Tel: 310-441-0500; Fax: 310-441-4447 DATE: 11/1/2016 Clerk, by /s/C Newlan, Deputy March 7, 14, 21, 28, 2017 Published: March 29, April 5, 12 and 19, 2017 Affidavit

PUBLIC NOTICE
NOTICE OF PUBLIC HEARING Pursuant to ORS 477.250, notice is hereby given that a public hearing will be held to receive from any interested persons suggestions, advice, objections or remonstrance's to the proposed budget for the Central Oregon Forest Protection District. A hearing will be held on Wednesday, April 19, 2017, at 1:00 P.M., at the Oregon Department of Forestry -District Office, 3501 NE 3rd Street, Prineville, OR. Copies of the tentative budget may be inspected during normal working hours. To ensure the broadest range of services to individuals with disabilities, persons with disabilities requiring special arrangements should contact 541-447-5658 at least two working days in advance. OREGON DEPARTMENT OF FORESTRY PETER DAUGHERTY, STATE FORESTER Published: April 5 and 12, 2017 Affidavit

PUBLIC NOTICE
IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF MORROW NOTICE TO INTERESTED PERSONS In the Matter of the Estate of:) JOHN KENNETH GOCHNAUER, aka John K. Gochnauer, John Gochnauer, Deceased. CASE No: 16PB04198 NOTICE IS HEREBY GIVEN that the undersigned has been appointed personal representative of the John Kenneth Gochnauer, aka John J. Gochnauer, John Gochnauer, deceased. All persons having claims against the estate are required to present them, with vouchers attached, to the undersigned in the care of the law offices of Bendixsen Law, P.C., attourneyss for the personal representative at 245 E. Main St. Suite E, Hermiston, OR 97838, within four months after the date of first publication of this notice, or the claims may be barred. All persons whose rights

may be affected by the proceedings may obtain additional information from the record of the court, the personal representative, or the attorneys for the personal representative. Dated and first published on April 5, 2017 /s/ Debra Lynne Guhlke Personal Representative

Tax Wise & Otherwise

A periodic column by Daniel Van Schoiack, CPA
More on Capital Gains and Due Dates

The last couple of articles discussed the advantages and disadvantages of capital gains and losses. It was stressed that a complete discussion of capital gains and losses is beyond the scope of this column. There is no capital gains tax benefit for “C” corporations since capital gains are taxed at the same rate as ordinary income for that type of entity. That is one of the reasons why “C” corporations should never own real estate. (The difference between “C” corporations and “S” corporations will be discussed in a future article).

Also discussed was how timing and structuring a transaction can minimize the tax impact. However, in some cases there are not any good alternatives. For example, consider the case of a unmarried taxpayer filing single status with yearly taxable income of \$40,000 who wishes to sell a parcel of land with a \$30,000 gain. In this case, the taxpayer is above the zero capital gain tax bracket. No matter how the deal is diced or sliced, the net gain will be taxed at 15 percent unless it can be offset by capital losses or a 1031 exchange is used.

In some situations where the taxpayers are able recognize a capital gain and stay within the zero tax bracket, the gain can have other negative tax consequences. For example, consider the case of a retired couple with yearly income of \$47,000, which includes Social Security income of \$30,000. Their Social Security income is not taxable since they have minimized their other yearly income. Then they decide to sell a capital asset for a long-term gain of \$40,000. While they will not pay any federal tax on the capital gain, the extra \$40,000 of income will push their Social Security income into the maximum 85 percent taxable amount of \$25,500. In this situation, the couple will have a total tax of \$5,380 for federal and state of Oregon as a result of the capital gain transaction. Note that while Social Security is not taxed by Oregon, capital gains are.

Besides the possible tax effect on Social Security income, capitals gains can also have a negative impact on Earned Income Tax Credit and the Advanced Premium Tax Credit which was instituted by the Health Care Act of 2010. That will be discussed more in a future article.

April 18 will be an important date for many taxpayers this year. Since April 15th falls on a weekend, and Monday, April 17, is a Washington, D.C. holiday, Tuesday, April 18, is the deadline for most individual taxpayers to file their returns or an automatic six-month extension to file. Also, that will be the last date to file an amended tax return with a refund for the year 2013. That is due to the three-year statute of limitations. 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 viewed at danielcpapro.com.

MCHS plans Walla Walla trips

The Morrow County Historical Society is planning two trips to historic landmarks in Walla Walla, WA this spring.

An MCHS-sponsored trip to visit the historic Whitman Mission in Walla Walla is planned for Friday, May 19. The group will depart Heppner about 8 a.m. and return about 5 p.m. There is no charge for entrance, and attendees are asked to bring their own lunches and beverage (no alcohol, please).

On Friday, June 16, the group is planning another trip to Walla Walla, this time to the historic Fort Walla Walla military outpost. Departure and return

clo Cameron Bendixsen, Attorney for personal representative, Bendixsen Law, P.C. 245 E. Main St. Suite E Hermiston, OR 97838 Tele: 541-567-5564 Published: April 5 12 and 19, 2017 Affidavit

Ione Topic Club visits REACH, SAGE Center



Members of the Ione Topic Club traveled by The Loop bus to Richland, WA recently to tour The REACH museum with displays telling the story of the creation of the Hanford reservation and its vital role in producing the atomic bomb during World War II. In addition, the museum has interactive nature exhibits of the ecology of the Mid-Columbia region and the Hanford Reach National Monument on the Columbia River. The group also visited The Sage Museum at Boardman, which highlights the diverse agriculture and related industries in Morrow County. Pictured L-R are trip participants Virginia Martinez, Margo Sheer, Susan Crum, Nancy Anderson, Betty Gray, Betty Rietmann, Kathy Morter, Judy Rea, Maryann Palmer, Lorrene Montgomery. -Contributed photo

South Morrow teams struggle on the diamond



Mustang sophomore Dakota Durfey winds up for the pitch while Junior Morgan Orem (foreground) prepares for action. -Photo by Kirsti Cason

The Mustang softball team lost a double-header to the Prospectors last Saturday, losing 10-14 and 2-13 to the opponents from Grant-Union, Dayville and Prairie City.

Despite the losses, the girls still carry a 6-4 overall record and are currently ranked #15 in the OSAA 2A/1A state ranking. League play begins this Saturday with another double-header, this time at Pilot Rock versus the Pilot Rock/Nixyaawii team. Play begins at 11 a.m.

In baseball, the Mus-

tang boys continued to struggle during the league opener at Sherman. They lost the double header 0-15 and 4-23 to the Huskies team, comprised of players from Sherman, Arlington and Condon. League play continued Tuesday for the Heppner/Ione boys with another double-header at the Dalles versus Dufur/South Wasco County. Scores were not yet available at press time. They play again at home in a back-to-back versus Union/Cove this Saturday; play begins at 11 a.m.

COUNTY COURT

-Continued from PAGE ONE

“They make sure there are trophy fish in the pond,” Cason told the commissioners.

In other business the commission heard a lengthy report from Mike Ladd, North Central Region Manager, Oregon Water Resources Department about the services the Watermaster provides for Morrow County. The Watermaster

submitted a budget request of \$12,217 for upcoming year’s services, a slight increase over last year.

In other business the commission approved a grazing lease for the Off Highway Vehicle Park for the coming year. The contract is enough income to pay for the State of Oregon fire control fee of around \$27,000 per year.

ALL NEWS AND ADVERTISEMENT DEADLINE:

MONDAYS AT 5:00 P.M.

TRUNK SALE

FRIDAY APRIL 28, 2017

New Lines of Designer Frames from:

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PUBLIC NOTICE				
NOTICE OF SUPPLEMENTAL BUDGET HEARING				
• For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.				
A public hearing on a proposed supplemental budget for Morrow County, Oregon for the fiscal year July 1, 2016 to June 30, 2017, will be held at the Port of Morrow Building, 2 Marine Drive Boardman, Oregon 97818.				
The hearing will take place on April 19, 2017 at 9:00 AM				
The purpose of the hearing is to discuss the supplemental budget with interested persons. A copy of the supplemental budget document may be inspected or obtained on or after April 14, 2017 at				
Morrow Co. Finance Department 110 N. Court St. Heppner, OR, between the hours of 8:00 AM				
SUMMARY OF SUPPLEMENTAL BUDGET				
PUBLISH ONLY THOSE FUNDS BEING MODIFIED MORE THAN 10 PERCENT				
FUND:		General Fund		
Resource	Amount	Expenditure	Amount	
1 Grant Revenue	\$769,504	1 Special Payments	\$769,504	
2		2		
3		3		
Revised Total Resources	\$14,068,246	Revised Total Requirements	\$14,068,246	
Comments:				
Authorizes additional special payments by General Fund - Non Departmental of \$769,504 due to an increase at the state level.				
Previously the OHA R-Base Additions and Mental Health allotment funding was provided directly to the County's Mental Health Services. provider, those funds are now required to pass through the County. This modification allows Morrow Co. to pass these funds through to the providing entity. Special Payments a total of \$1,519,504 for a total increase in appropriations of \$769,504				
Total requirements for the County General Fund are now \$17,012,402 of which \$2,981,558 is unappropriated ending fund balance.				

Published: April 12, 2017
Affidavit