

Explanation Given of How Millage, Tax Rates, Levies Determined In County

(This is the second of two articles prepared from information furnished by the Jackson county assessor's office, regarding taxes in Jackson county. The first, published several weeks ago, explained the manner in which appraisals and assessments are made. The following article describes the manner in which overall taxes are determined, including fixing the rate, in mills, and how this rate is related to the budget, resulting in the total "levy" or amount to be raised throughout a taxing unit, such as a county, city or school district.—Editor's note.)

For an understanding of real property ad valorem taxation, it is first necessary to define terms used in the technical matter of determining taxes.

Ad valorem is a Latin term meaning simply "according to value."

A mill is one-tenth of one cent, and is written thus: \$.001. Therefore a levy of sixty-three and three-tenths mills would be written as \$.0633 (or six and thirty-three-hundredths cents).

The word levy, for this purpose, is the amount of money in mills to be collected against each dollar of assessed value.

A budget for a taxing unit is the amount of money to be spent for the operation of the unit or district for one fiscal year (in some cases, such as the state, for two years).

Two Factors
The amount of money set up in an operating budget in a county has two controlling factors. The first is a budget commission of three to six men, either elected or appointed for a given term of office. The second is the state constitution's limitation on budget increases from year to year.

The budget commissioners are presented tentative or requested budgets from the various departments of the county each year. After the budget requests are all in, the commission determines how much shall be allocated to each department. The final hearings on the total budget are open to the public.

Though it is up to the commission to determine the amount of the budget, they are limited in their decision by the state constitution. The six per cent limitation says in effect that the budget (or the actual amount to be spent) shall not exceed by more than six per cent the highest budget of any one of three preceding years, except by direct vote of the people.

Example Given
Here is a hypothetical example: Assume that a county had a budget of \$375,000 in 1947; of \$400,000 in 1948; and \$395,000 in 1949. The 1950 budget can be larger than the highest of these (the \$400,000 in 1948) by six per cent, or \$24,000. Thus the 1950 budget cannot, under the constitution, exceed \$424,000.

The only exception to this limitation is when the voters themselves vote additional funds to be spent. (This is what is meant when a tax election ballot explains that the proposed levy is "in excess of the six per cent limitation.")

Levies are established by simple long division. The budget (amount to be spent) is divided by the assessed value (or taxable value) of all real property in the county, to arrive at the levy in mills.

Here's another hypothetical example:
Subject To Tax
Say you are the owner of a house with an assessed valuation of \$1,660, located on a lot assessed at \$340, for a total taxable value of \$2,000. In other words, it is this \$2,000 valuation which is subject to ad valorem (according to value) taxes.

Let's say further that your house is located in City X, which is surrounded by School District Y, which is in turn located in County Z. Thus you are subject to city, school district and county taxes.

City X has a budget of \$5,000, with a total assessed valuation within the city of \$200,000. School District Y has a budget of \$210,000, with an assessed valuation of \$7 million. County Z has a budget of \$500,000, with an assessed valuation of \$60 million. And, since your hypothetical house is located in all three areas, you have to pay your share of each of the three budgets through taxes.

Division Used
Here the long division comes in again. The city divides its budget by its assessed valuation (\$5,000 divided by \$200,000) and arrives at its millage rate—.025, or 25 mills. The school district does the same (\$210,000 divided by \$7 million) and gets a millage rate of .030, or 30 mills. And the county also follows the same procedure, dividing \$500,000 by \$60 million, getting a millage rate of .0083, or eight and three-tenths mills.

The total millage rate (.025 plus .030 plus .0083) is .0633, six and thirty-three-hundredths cents, or sixty-three and three-tenths mills.

The next step in determining the amount of tax is to multiply the assessed value of each individual piece of real property by the combined millage rate. Your property has a total assessed valuation of \$2,000, so this is what happens:

County levy of .0083 times \$2,000 equals a tax of \$16.60.
School district levy of .030 times \$2,000 equals a tax of \$60.
City levy of .025 times \$2,000 equals a tax of \$50.

Total Tax
So—\$16.60, plus \$60, plus \$50 results in a total tax on your property of \$126.60.

If, on the other hand, your \$2,000 house is located outside the city, but still within the school district and county, your tax would be \$16.60 plus \$60, or \$76.60.

This article does not pretend to cover ad valorem taxation in detail, but is written to give a general idea of the procedures which result in your basic taxes. In addition to city, county and school district taxes, your property may be subject to special taxes which have been voted by the people of the area in which you live, in special taxation elections, either within or outside the six per cent limitation.

These may include a special school tax, a bond redemption tax for construction of buildings or other improvements, a post-war fund tax, a special city tax (the continuing levy for Medford's parks and swimming pool maintenance, recently approved by Medford voters, is an example), a fire patrol tax for rural areas, or an irrigation district tax.

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Junior Miss Dater



Marian Martin

You'll be so cute to go out with in this dating piece! Darts and garters at the midriff give you a figure, and that peplum has a saucy flare. Skirt is new—slim at front, back fullness.

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LEAVES DESCENDANTS
Fall River, Mass.—(U.P.)—When Canada-born Norbert Mercier, 64, here at the age of 99, he has 123 descendants, including 61 great-grandchildren and 17 great-great-grandchildren.

On the Side—By E. V. Durling

(Distributed by King Features Syndicate, Inc.)

Whether it rain, or whether it snow, we must have weather, whether or no.

Do you think the climate is changing in your locality? That it is different than when you were a lad? If so, you are probably right. Dr. C. E. P. Brooks, the celebrated climatologist expert, recently voiced the opinion that climates all over the world are changing, especially as to hotter summers, drier winters and diminishing rainfall. I certainly believe the climate around New York is changing. So far there's been practically no snow here. Why, sir, when I was a kid in Brooklyn it snowed continuously all winter. Or so it seemed to me. My father was the superintendent (fancy name for janitor) of three flathouses and I was the assistant superintendent, in charge of shoveling the snow off the sidewalks. I hardly ever had that snow shovel out of my hands from January to the last of March.

Please Note.

Are British actors better than American actors? And how about the actresses? Think it over. We will argue it out later in the semester. This comment inspired by the arrival of T. S. Eliot's play "The Cocktail Party," with an all-British cast. T. S. Eliot was born in St. Louis, Mo., which is also the birthplace of Winston Churchill. I should leave that sentence in without comment. Then I could probably win a lot of stogies with it from fellows who would say I was bawling, stating that Winston Churchill was born in St. Louis. However, I am not referring to the British statesman, but to the American novelist of that name, the author of "Richard Carvel," "The Crisis" and other best sellers of the yesteryear. To return to T. S. Eliot. He was educated at Harvard, Oxford and the Sorbonne. He settled in England and became a British citizen in 1927.

Mr. Eliot is an enthusiastic aerophile. I believe he has about seventeen cats. Anyway, he has more cats than James Mason, the British actor, and that's a lot of cats. Asking. Queries from clients. Q. Have just read an article titled "The Strongest Woman in the World." It is about a woman named Kate Sandwina. It says she had a son who was 7 feet tall. Wasn't Kate Sandwina the mother of Ted Sandwina, the boxer? Was he 7 feet tall? A. Kate Sandwina was Ted Sandwina's mother. Ted certainly was not 7 feet tall, but maybe had a brother who was. Last I heard of Ted he was running a cafe somewhere out on Long Island.

Mules & Men.
The admiration of unusually lengthy fellows by feminine film fans appears to be increasing. A recent sensation in the heart throb line is British Actor Julian Dallas, 28 years old, who is 6 feet 4 inches in height. In the early days of the cinema, film stars of over 6 feet in height were rare. Most of the movie actors you mother sighed over were under 6 feet and that includes Valentino. Perhaps mother knew best. The records reveal the majority of the great lovers of history were under 6 feet. It has also been claimed by women of experience that the men with the greatest capacity for interesting affection are those between 5 feet 7 and 5 feet 9 in height.

That Cold.
"How is your cold?" asks a kindly Philadelphia client. Just about over, sir. Colds usually last about four days with me. I just take it easy and let the cold run its course. Some medical men believe it a mistake to try

Record Peacetime Turkey Supply Seen
Washington, Jan. 19.—(U.P.)—A record peacetime turkey supply is in prospect for next fall.

The agriculture department said growers plan to raise 41,394,000 birds. That would be one per cent larger than the 1949 crop and second only to the wartime output in 1945.

The department set a price support floor of 31 cents a pound for the 1949 crop. As a result, it had to take 11,000,000 pounds of turkey meat out of the market and store it in the government's price support board. Price supports for the 1950 crop are expected to be lower.

50,000 Gallon Tank Is Believed 'Misaid'
Cheyenne, Wyo., Jan. 19.—(U.P.) Red-faced national guard officers reported today that a 50,000 gallon gasoline storage tank must have been "misaid."

The tank arrived in Cheyenne two years ago. Its disappearance was not noted until several weeks ago when the guard wanted to put it into use.



(Acme Telephone)
SOUGHT — Mrs. Yolanda Lopez Puckett (above), daughter of the Vice President of the Philippines, is being sought on charges that she kidnapped her child from his father, her divorced husband. The child was allegedly stolen from the home of Puckett's mother in Roswell, N.M. She is reported to be aboard a plane headed for the Philippines.

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Relief at last in new local discovery, gaining nation-wide attention. A famous clinical laboratory's exhaustive tests show it holds great hope for rheumatism and arthritis sufferers. Many local people greatly benefited.

Medford and Ashland drug stores have it

Thursday, January 19, 1950

MEDFORD (OREGON) MAIL TRIBUNE—THREE

to cure a cold too quickly. They say it is one of Nature's ways of cleansing poisons out of the system and that the sufferer is in better health after the cold is over.

Over There.
Returned traveler says he thought the women in Rome much more beautiful and more

smartly dressed than those in Paris. Quite so. The charmers in the Italian capital are the best dressed females in Europe. Rome also has Europe's highest percentage of "oomph girls." Those Italian blondes up around Milan are not hard to look at, either. Stogie Department.
"Name a world famous Ameri-

can actress whose father was a postman or forward carefully wrapped stogie by return mail." writes an Albany, N. Y., subscriber. I believe the father of Edna May of "Belle of New York" fame was a postman in Syracuse, N. Y. Or am I stuck for another of my hard earned stogies?



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Throughout the Northwest, the best cooks in town are using Crown flour! They agree with Mrs. Watson, Crown Cook-of-the-Month from Longview, Washington, that Crown flour's "results are always good with any recipe... the quality and texture the very best." Join them soon... get Crown Best Patent flour for successful home baking!

DATE PUDDING AND TOPPING

(Celia Lee Tested Recipe)

Add 1 cup boiling water to:
1 cup dates, cut in fourths
1 teaspoon soda
1 teaspoon shortening
1 cup granulated sugar
1/2 teaspoon salt

Allow to cool, then add:
1 egg, beaten
1 1/2 cups sifted Crown Best Patent Flour
1/2 teaspoon baking powder

Put into pan large enough to allow about 1 inch rising. Bake at 350° about 40 minutes.

Cook together until thick:

1/2 cup pitted dates
1/2 cup sugar
1/2 cup water

While hot, spread on baked pudding. When ready to serve, top with whipped cream.

Send for a copy of Crown's Special Recipe Folder. Celia Lee, Box A, Crown Mills, Portland, Oregon.

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Mrs. S. W. Watson Longview, Washington



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