

Text Of Statement Issued Yesterday By County Assessor's Office

Prepared in Reply To Questions of Procedure in Talk

Following is the text of a statement issued yesterday by the county assessor's office. It was prepared in answer to questions of procedure in the office raised during a talk in Medford last Saturday by State Tax Commissioner Sam Stewart.

On June 5, 1952 an agreement, copies of which are on file, was entered into between Jackson county and the State Tax Commission for the purposes of a reappraisal of certain classes of taxable property of this county, namely, real property, constituting land and buildings.

Quote Excerpts

Pertinent excerpts are quoted from this agreement . . . "That the State Tax Commission should assume full responsibility for conducting and completing the appraisal or re-appraisal of all taxable property in each classification in Jackson county, Oregon. That the State Tax Commission shall begin the work in April, 1952, and carry it to completion as rapidly as feasible, with every effort made to have the work completed for use not later than the 1956 assessment roll, and that the State Tax Commission will provide a supervisor and such employees as the Commission deems necessary, using member of the appraisal crew of the County Assessor's office when available and assigned by the Assessor. It being agreed and understood that it is desirable for the regular appraisal crew to work on the reappraisal in conjunction with the Tax Commission men and under the Tax Commission supervisor for the purpose of further development in appraisal procedure and technique. It is mutually agreed that members of the Assessor's appraisal crew while assigned by said Assessor to the appraisal program will be under the supervision of the State Tax Commission supervisor."

"It is also understood and agreed that the assessor shall continue with the regular personal property and equalization work and shall continue to have access to the State Tax Commission for usual and necessary guidance and assistance as heretofore."

"It is further mutually agreed that the appraisal program also includes the following operations: Preparation of maps for tax lotting and evaluating all properties."

Program Stated

In accordance with the above agreement, the appraisal program was started. A supervisor from the State Tax Commission was sent to Medford, a field staff was provided, and a separate office was established so that this work could be carried on without interruption and without interfering with the regular routine of the assessor's office.

The appraisals were compiled on forms and records in accordance with State Tax Commission regulations and specifications.

A typical residential appraisal form shows the cost per square foot as per class, with a column for adjustments for above or below class, and adjusted base rate, quality variation, condition, depreciation and obsolescence, over and under improvements, district depreciation, total economic adjustment with a final point for total cost less depreciation and a column for "appraised value."

In 1954, when the re-appraisal was nearing the stage of completion, it was necessary to determine a ratio for assessment to be applied to each appraisal. After computing the overall figures, as reflected in the final figures set forth on the forms for each appraisal, it was determined by those in authority working in the reappraisal, that 25% would meet all the requirements.

Ratio Applied

A 25% ratio was applied to each final figure established on each appraisal card or form.

It was not until March of 1955 that the assessor's office was aware that the normal conditions factor of 70% was NOT reflected in the figures that were turned over to us by the State Tax Commission upon completion of the reappraisal.

The basis for the Normal Conditions as expressed herein is contained in "Regulations" issued by the State Tax Commission, article 8205.1 and is set out in part:

ARTICLE 8205.1 "Real Property Valuation for Tax Purposes."

"True cash value of real property shall have as its basis market value, and it may be above or below market value by a percentage which reflects normal conditions. This percentage relationship will be determined by the State Tax Commission as of January 1 each year, and will be made available to each assessor not later than February 1 of that year."

Letter Quoted

The first official written document, relating to ratios, that appears in our files, is a letter from the State Tax Commission and is set out in its entirety.

April 12, 1955

Mr. Robert G. Fowler
Jackson County Assessor
Medford, Oregon

Dear Bob:

"It has come to our attention that there may be some discrepancies in the ratios being used on various classes of property in your office for 1955. Since the reappraisal is complete, and the new values are being used for the first time, it is very important that a uniform ratio be applied to the true cash value of all property."

Commissioner Stewart and I will probably be in your office within the next week or ten days, and at that time we would like to discuss this problem more fully. If you are using any variable ratios, however, I would suggest that you hold up the application of them until we have had an opportunity to go over the whole problem.

We will let you know in advance when we will be in Medford.

With best regards, I am
Yours very truly,
Samuel B. Stewart,
Commissioner

(signed)
By Harry J. Logan,
Chief Engineer.

Actually the variable ratios referred to in the above letter were not in regard to the 25% ratio applied to real property but to a 26% ratio being used on personal property in the category of inventories. The results of this meeting are not documented, but as a result of the meeting, the personal property department was ordered to reduce the 26% ratio on inventories to 25.2%, which was done.

The second, and perhaps the most important letter having to do with ratios, is dated December 12, 1955 and is set out in part:

Mr. R. G. Fowler
Jackson County Assessor
Medford, Oregon

Dear Bob:

"This letter is being written to answer yours of December 6, and as confirmation of our conversation in Medford last Friday, December 9.

In your letter you proposed using a ratio of 31.25 for 1956 because that would keep your real property assessments at their present level. I agree with this in theory, but as a practical matter I think you should use 30%. This is a much more convenient figure and it is just as accurate as your 31.25%. You would continue to appraise real property as you have in the past at market value and then assess it at 25% of your appraised value.

Since the normal conditions factor has been set at 80% for 1956, the assessments on real property would then be on a theoretical ratio of .25 - 80 - 31.25%. But since your apprais-

als are on the conservative side (sales indicate that appraised value was about 95% of market value) the ratio of 25% is more properly 24% (25 x .95); and 24% - 8 - 30% which is the figure that will closely approximate the ratio of assessed value to true cash value as of January 1 if no change is made in the assessment level of real property.

Using 30% on personal property will result in higher assessments than you had in 1955, so your adjustments in normal conditions factor will be accomplished without loss in assessed value. There will be a shift in taxes onto personal property but this is due to the fact that the ratio on personal property was set too low in 1955 . . ."

Yours sincerely,
Samuel B. Stewart
Commissioner

(signed)
By Harry J. Logan,
Chief Engineer

Not Uniform

The foregoing has been a statement of the facts and circumstances surrounding the application of a 25% ratio to the market or appraised values of land and buildings, rather than the application of that same 25% ratio to True Cash Value. Does this mean that a taxpayer of Jackson County is being unfairly or over assessed or is paying more taxes at 100% of market value than if the ratio was applied to True Cash Value? It does not.

Perhaps a clearer understanding can be achieved by citing a Supreme Court decision as applied to ORS 308.205 as pertaining to True Cash Value . . . "The ultimate objective of appraisal and assessment is to bring about the distribution of the cost of government in just relationship to the value of each taxpayer's property. Unless the assessment exceeds the property's value the individual taxpayer is not injured by an assessment which is too big or too low, provided the same error in proportionate degree is made throughout the tax levying district. Thus uniformity is more important to the taxpayer than appraisal in terms of the correct number of dollars."

An even clearer picture can be obtained by quoting a section from the report of the Legislative Interim Tax Study Committee as submitted to the Forty-eighth Legislative Assembly and dated December 13, 1954 . . . "The fundamental fact is that the individual's property tax bill is high or low according to the revenue requirements of the county, city, school district and special districts which have authority to levy taxes, and not because of any change in the general level of assessed values . . ."

Phasants Stealing Tree Seeds for Mice

Salem — (U.P.) — Fowl play in the forests!

Research foresters attempting to determine how much mice like tree seed as food have discovered that China pheasants were eating the Douglas fir seeds they had distributed for the benefit of the mice.

The pheasants didn't scare easily but Jack Gartz, who is conducting the research for the State Forestry Department hopes the State Game Commission has given him a solution.

The Commission has authorized Gartz to blast near the birds on a small island near the State Forestry Department quarters at the edge of Salem. The island is populated by several hundred ear-tagged field mice — the only "residents" of the area. The pheasants are strictly intruders.

Gartz said: "As far as I know, this is the only island in the world populated entirely by mice."

Safety experts say the danger of overturning a tractor increases four times when speed is doubled.



LUCY GARDNER
Active in 4-H Work

Eagle Point Girl Is Named 4-H Club Member of Month

Miss Lucy Gardner, 17, a senior at Eagle Point high school has been named Jackson county 4-H member of the month. She is the daughter of Mr. and Mrs. Victor Gardner, route 1, box 39, Eagle Point.

A 4-H club member for eight years, Lucy Gardner began 4-H work while her family lived in the Butte Falls area, joining a cooking club lead by Mrs. John Henshaw. When the family moved to Eagle Point, she joined the Antelope club and since has participated in club activities as well as projects in sewing, cooking, freezing, swine, beef dairy, junior leadership and fishing.

Fifth Division Project

Lucy is now making a wool dress for her fifth division clothing project, of which Mrs. E. A. Mallory is leader. She also has an Angus heifer and cow for a beef project, under the direction of Leonard Freeman, she is enrolled in the 4-H junior leadership project for the third year.

She has entered several exhibits at the county fair. In 1953 and 1954 she won the bread baking contest and represented the county at the state fair. Twice a member of the Jackson county demonstration team at the state fair, she demonstrated sack lunches in 1952 and salad making in 1951.

Miss Gardner won a county championship on white bread in 1953 and the county championship in style review in 1955, and was champion cooking judge at the state fair, in 1952. She was a member of the Antelope club girls team which was state champion judging team in 1952.

Enters Angus in Fair

She took an Angus heifer to the Oregon State fair to win the Pacific Coast Aberdeen Angus association women's auxiliary award in 1954. Miss Gardner has attended 4-H summer school three times as a scholarship winner.

Both her sister Dianna, 15, and brother Arthur, 14, belong to the Antelope club. Her father was a club leader last year. The Gardners live on a ranch of about 1,000 acres and raise Angus cattle.

She plans to become a registered nurse, taking pre-nursing at Oregon State college.

Two Men Sentenced For Slaying Women

Portland — (U.P.) — Penitentiary sentences were meted to two men in Circuit Court here yesterday—both of them charged with slaying women.

Fulton E. Jackson was sentenced to 82 months for the gunshot death last September of Mrs. Mae Taylor, 37, Portland.

Donald K. Bookhult, 41, drew a four-year term for the September knife slaying of Mrs. Clara G. Simpson, the 35-year-old wife of a Portland taxi driver.

Jackson's sentence was unusual in that he drew a 41-month sentence for manslaughter and another 41 months under a rarely invoked statute covering felonies involving unlicensed firearms.

Both men were originally charged with murder, but the charges were reduced to manslaughter.

Osteopathic Doctors, Surgeons Clarify Staff Status In RVMH

Because the staff status of osteopathic doctors in the proposed new Rogue Valley Memorial hospital has been questioned, a spokesman for the Southern Oregon Society of Osteopathic Physicians and surgeons recently released the following to clarify their attitude toward the hospital:

"The question has been repeatedly raised by certain potential donors to the newly planned community hospital as to whether osteopathic physicians and surgeons are to be given staff status. To clarify the position of the osteopathic society, we wish to issue the following statements:

"1. We believe that the hospital project is an imperative one to the welfare of the area.

"2. We believe it should be operated so as to service the entire community — and such is surely the intent of the Federal Government in making Hill-Burton funds available for such projects.

"3. We believe that the patients of all qualified physicians and surgeons should have access to its facilities (i.e. free choice of physicians).

"4. We will not engage in any inter - professional wrangling which would block transposing a community necessity into reality."

Pledge Continued Service

"5. We pledge the osteopathic profession's continued service to this community to the extent of our ability—and hope that our patients may ultimately be benefited equally with all."

"Thus, the osteopathic profession is behind the hospital project even though osteopathic physicians and surgeons are, in present plans, excluded from any staff status in the new hospital. The important thing is for the community to have this hospital. Our friends and patients may rest assured, that in giving to this hospital, they are giving to a worthy cause and one in the interests of humanity."

Court Records

POLICE COURT
Thomas E. Davis, no operator's license on person, \$10; failure to yield right of way, \$10.
Ernest E. Shulke, violation of basic rule, \$10; failure to stop at red light, \$5.
Lesta Dufek, violation of basic rule, \$10.

DISTRICT COURT
Joseph Minor, violation of basic rule, \$10.
Charles C. Cowan, failure to stop for school bus unloading children, \$12.50.

Harold E. Anthony, overload, \$62.
Ronald L. Swindler, truck speeding, \$10.

Rose Ann Vinson, possession of untagged venison, \$25 and costs, suspended.

CIRCUIT
Ralph H. Lounsbury vs. Marjorie Lounsbury, divorce complaint.

McMinnville Child Killed by School Bus

McMinnville — (U.P.) — Cathy Johnson, five-year-old daughter of Mr. and Mrs. Russell Johnson, was killed instantly yesterday afternoon when she ran into the path of a school bus after leaving her kindergarten class.

The girl was one of a group of children who had been playing in newly-fallen snow after being dismissed from classes 15 minutes before the accident.

Two witnesses told police Cathy darted between double-parked cars directly in the path of the bus. Garth Reece, driver of the bus and a graduate student at Linfield College, was not cited by police.

The accident was the first pedestrian fatality in McMinnville in three years.

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