

Grapevine



Summer 2006
Volume 11, Issue 3

Feature Focus- Carol Judd

By GARY WRIGHT, APPRAISER ANALYST & RICK SCHACK, ATS MANAGER

When folks talk about the Department of Revenue's continuing education (CE) program for state and county appraisers in Oregon, the name Carol Judd is likely to surface. Carol has been directly associated with Property Tax Division's (PTD) CE program as a trainer since 2003, but her passion for the appraisal world had much earlier household roots.



Carol's father was a city building code inspector responsible for assuring that buildings met all applicable mechanical, electrical, structural, and safety codes. While often times developers and builders received all the limelight, it was the building code inspector who quietly understood and appreciated the elements of quality construction. He imparted that understanding and appreciation to his daughter.

Carol started her career in appraisal as a supervising clerk in the Los Angeles County Assessor's Office. She arrived in central Oregon in the late '70s, when she went to work with the Deschutes County Assessor's Office as an appraiser analyst 1. There were very few women in the appraisal field at this time, and fewer who actually worked for the counties. But Carol proved herself early with her peers by demonstrating her sound "foundation" in building technology gained from her father in addition to an appraiser's desire to understand the forces

that impart value to property in the market place.

During the early 1980s Carol took successive appraisal jobs with the assessor's offices in Lincoln and Union counties. For a brief time in Union County, she got to work alongside Grant Merrill and Greg Plass, with each of whom she was later reacquainted when she joined the Oregon Department of Revenue. But we're getting ahead of the story.

Carol turned to the southwest to the Arizona Department of Revenue in the late 1980s to put her passion for education directly into action as a continuing education instructor. Here, she had the chance to apply her favorite line from Rogers and Hammerstein's *The King and I*, "As a teacher, by your students you will be taught."

Carol learned a lot about herself as she trained others. She realized that she really preferred to work in jobs where she interacts with people. As an appraiser and particularly as a trainer of appraisers, she enjoyed applying her technical appraisal skills while interacting with people.

Carol joined what is now the Assessment and Taxation Standards (ATS) Section within PTD in 1999, after more than four years in the Industrial Valuation Section as an appraiser/cost analyst. In ATS, she

CAROL JUDD see page 2



ATS develops mission statement

By JIM BUCHOLZ, ATS MANAGER

When I was little, I used to play peewee football. I remember playing as a lineman and thinking that my job was to mix it up with the guy on the other side of the line when the ball was snapped. I had no clue why I was supposed to do this; I just knew that was my job. The coach must have noticed I was clueless. I distinctly remember him pulling me aside and telling me that the reason I was to "mix it up" was because I was supposed to be trying to get to the guy with the ball. It wasn't until I figured out why I was there in the first place that I became effective in my job – well, as effective as a little guy could be, anyway.

I learned a lesson that day that I would still be using 40-some years later: Success doesn't come until you understand your purpose and then figure out the best way to accomplish it.

The Assessment and Taxation Standards (ATS) section took that lesson to heart recently as we completed an exercise to identify our section's mission and values.

ATS MISSION see page 2

Carol Judd Continued from page 1

started as the co-coordinator of the Assessor's Certified Ratio Study program, which focuses on mass appraisal performance relative to market evidence for different property types. She co-wrote the Ratio Manual and presented numerous classes on the preparation of ratio studies for assessor's office personnel.

By the time Carol joined DOR she already had been a member of the International Right of Way Association for more than five years. In 1994, she obtained her designation as a senior right of way member (SR/WA) from that association, which is a testament to her strong technical appraisal skills.

Carol had the opportunity to move back to the Valuation Section in PTD as an industrial appraiser in 2002. Here, she expanded her appraisal foundation. She left her mark on training in that area by championing the "module" concept by organizing discrete content outlines and reference materials for both instructor-led training and self-study.

ATS Mission Continued from page 1

We hoped to figure out our purpose and the best way to accomplish that purpose. In other words, what is our unique contribution to the property tax system and how do we go about making that contribution in the most effective way possible?

We knew establishing our mission wasn't going to be easy. If we were to try to describe the ATS section in one word, the word would be "diverse." The ATS section is a collection of individuals and small groups that tend to specialize in limited areas in support of the property tax system. It was only after considerable analysis and discussion that we realized the primary focus and common thread throughout the section was our work to establish and maintain equity and uniformity in the property tax system.

The mission statement that we finally settled on is,

"We partner with our stakeholders to enhance equity and uniformity in the property tax system."

We chose this because it identified our primary focus, as well as acknowledging the heavy reliance we have on others that have an interest in our work – ranging from those with whom we have a special partnering relationship (the county assessors and tax collectors) to those who only have an interest in the final outcome of our decisions (the taxpayers).

In addition to the section mission, we also identified the operating values. By identifying these values, we are establishing the characteristics of our section: our "orga-

Carol joined the CE team in 2003. Her training enthusiasm caught fire with her teammates. She masterminded the real estate law, deeds, and legal classes. She conceptualized the pairing of the construction technology class (a natural for her, given her prior experience) with the residential cost factor book training during 2005. Students send consistent feedback from all her classes: "highly credible," "A-1 quality," "excellent balance," and wonderful sense of humor."

But, Carol recognizes that training is a team effort. As she notes, "None of us is as smart as all of us." In Carol's words, "To be successful, we have to share our knowledge and experience and reach out to do our job."

When she is not training or thinking about training, Carol loves to travel and cook. It seems there are very few places she has not been or cuisine she has not either prepared or sampled.

nizational DNA." These values, when applied in conjunction with the agency values, set the decision-making criteria that we will use in determining how best carry out our mission. We finally determined the things we were most passionate about were:

Alice: Which way should I go?

Cat: That depends on where you are going.

Alice: I don't know where I'm going!

Cat: Then it doesn't matter which way you go!

-Lewis Carroll, *Through the Looking Glass*, 1872

- Practical solutions. Our recommendations will recognize the diversity among our clients and will not use more of our client's resources than is necessary.
- Objective analysis. We are open to new ideas and are not bound to tradition. Results are what count.
- Accountability. We recognize that there is a mutual accountability between us and our clients in making the system work.

- Timely results. We respond to our clients with enough time for them to use the information we give them.

Our mission and values are the foundation of who we are in ATS. They are intended to be constant and they will guide us as we make decisions about section policy and activities. As we decide how to use our resources, our decisions should reflect that which will have the greatest impact on enhancing equity and uniformity in the property tax system. Our activities should always be carried out in a practical, objective and timely manner that recognizes the mutual accountability between us and our stakeholders.

Publishing our purpose in this manner announces to everyone that this is what they can expect from ATS. And as a bonus, will help to keep me from just "mixing it up" without a clue as to why I'm doing it!

Karen's Korner

By KAREN GREGORY, PROPERTY TAX DIVISION ADMINISTRATOR



Departments of Revenue to host tax symposium

Mark your calendars!

Oregon, Washington, and Idaho Departments of Revenue together with the Institute for Professionals in Taxation (IPT) are developing a one-day property tax symposium in Portland. The meeting will be held at the Red Lion Hotel at the Quay in Jantzen Beach on October 18, 2006.

As you can imagine, we are excited about this meeting! We've not had a three-state meeting for a number of years, and as you all know, there are some pretty exciting things going on in the property tax arena that will be of interest to members of state and local government, as well as to many business professionals. The Departments of Revenue in the three states are developing the agenda; we are still in the planning phase, but the following is the tentative schedule.

We'll start the day at about 8:30 a.m. with both the Executive Director of IPT and the Director of Oregon DOR providing a short welcome as well as an opening statement. Then the symposium begins with:

- A panel discussion involving folks from all three states focusing on how property is taxed in their respective state. Who is responsible for the valuation, what is taxable, what types of exemptions are avail-

able, how we tax machinery and equipment, and due dates are just some of the areas that will be covered.

- Hot topics will include areas such as school funding and caps on property taxes—Oregon has one, and Washington and Idaho are discussing the issue.
- A lunch speaker is planned.
- A panel discussion on how each state handles intangible valuation at all levels of property taxation.
- Discussions on obsolescence, environmental contamination, and opportunities for economic development complete the day.

This could actually fill much more than one day if we had the time to get into great detail, but it should be a very interesting day and we plan to keep the conversations lively.

Anyone who is interested is welcome to attend. There will be a charge that will include lunch. When the agenda is final, all of the pertinent information will be sent to all counties, industry members, and state agencies that may be interested in this event. The day promises to be valuable for all of you who are involved in the property tax system—government member and taxpayer alike. I look forward to seeing all of you there—it is a day not to be missed!

Look for the Lincoln County Courthouse in this issue.

The 'Crazy Frog' says thanks for a great class and the help that made it possible

The field staff facilitated ratio and analysis oriented education and networking during the first week of April. That week began with a class introducing the ratio study process and ended with a class exploring the working analyst's interests. Sandwiched between the classes was a Ratio Tech Group meeting.

The ratio tech meeting was highlighted by a technical presentation by Linn County Analyst **Bob Rayer**. Bob brought his remote office capabilities to the meeting and demonstrated an automated analytical procedure he'd adapted from a prior ratio tech discussion.

Don Cossitt, Wheeler County Assessor, and **Joe Nelson**, Washington County residential supervisor played big roles this year. Joe had developed a data analysis application for his use and Don had worked to enhance that application for "advanced" class purposes. Both Don and Joe provided needed insight and explanation during that class.

"The field teams' focus is on property valuation and maintaining open lines of communication with the counties," said Tom Clemens, field appraisal services manager. "We always appreciate the effort the county staffs put into their work and our desire is to share that good work for others to consider."



The Crazy Frog (at bottom left) expresses his appreciation to Joe Nelson and Don Cossitt for their help developing and presenting the "Advanced Data Analysis" class. Don and Joe both received the Frog's "Change is a Life Long Companion Award" for their work developing revaluation analysis procedures with MS Excel. Posted on the wall behind Joe is an example of that work.

So how does a frog fit into all of this? Al Gaines, Eugene field team and the department's Ratio Tech Group liaison explains: "Early on, I dubbed the advanced class effort a 'Crazy Frog' workshop."

Explaining further Al said, "I'd been reminded in a completely unrelated way of how much change occurs in our lives. I'd recently heard a

song from the '80s that had a professional meaning to me back then. That song has now been remixed and distributed as the 'Crazy Frog' version. I think we had a lot of fun with 'the frog' in the class, I know I did, but more important I hope we made the point: change happens, we live with it, and we learn how to deal with it."

Court Case Corner

By DOUG ADAIR, AAG

Wilsonville Heights v. Dept. of Revenue, S50763

In 2003, the tax court decided that the real market value of a government-restricted low-income apartment should be determined by reducing an otherwise unrestricted value by the value of the government's interest. On appeal, the Oregon Supreme Court affirmed the tax court's decision and declared that the methodology did not result in an exemption for a portion of the property. The decision also noted that the tax court did not

develop its methodology to the exclusion of other valuation methods.

Newton v. Clackamas Co. Assessor and Dept. of Revenue, TC 4739

At issue in this case was whether Oregon's property tax system violated the US Constitution. The tax court held that the US Constitution provides limitations on the power of Congress, not the states. The court cited an 1819 US Supreme Court decision affirmed that local

Profile of Electronics Team, Valuation Section



From left: Bram Ekstrand, Shanne Johnson (front), John Coppedge, and Cindy Cochran.

Team Members as of June 2006: Bram Ekstrand (team leader), John Coppedge, Shanne Johnson, and Cindy Cochran.

What they value: The team appraises and values Chip Fabs (computer chip manufacturers) and Chip Fab-related manufacturers that produce slurries, graphite products, industrial gases, chip machines, etc.

The members also value companies such as Printed Circuit Board Manufacturing and other general companies that manufacture shoes, planes, batteries, etc.

The Electronics Team manages \$7.8 billion in property value,

which includes buildings, machinery and equipment, and personal property.

About the team: The team tries to go the extra mile when it comes to keeping up on the Chip Fab industry. They subscribe to publications that give them up-to-date information on the ups and downs of the industry as well as future issues.

It is also a high priority for the team to visit the biggest companies each year and the smaller companies about once every other year between appraisals and the Industrial Property Return season.

Court Case Corner Continued from page 4

expenditures would be met "by direct taxation on accumulated property."

Frietag v. Lincoln Co. Assessor and Dept. of Revenue, TC 4717

At trial in this valuation case, the taxpayer focused on asserted errors in the county's appraisal and did not offer any independent evidence as to the value of the property. The county then moved to dismiss pursuant to TCR 60, a rule that allows the court to dismiss a case when the record contains no evidence to support the nonmoving party's claims. The court granted the motion noting that a taxpayer must do more than simply criticize the county's position.

Pacificorp Power Marketing v. Dept. of Revenue, S51403

In 2004, the tax court determined that the taxpayer had "used" a co-generation facility based on its various contract rights to power and management of a city-owned facility, thereby making it subject to property tax. On appeal, the Oregon Supreme Court affirmed the tax court's decision, but for somewhat different reasons. The reviewing court found that the Tax Court erred when it considered contracts held by entities affiliated with taxpayer as constituting intangible property taxable to the taxpayer without first determining that it had controlled those entities. Despite that error, the decision was affirmed because the taxpayer's contracts with the city demonstrated "use" of the facility under the central assessment statutes.

ADC Kentrox v. Dept. of Revenue, TC 4722

The tax court resolved two issues regarding the department's ORS 306.115 supervisory power. First the court unequivocally found that the standard of review for any decision under ORS 306.115 for abuse of discretion on the record created at the department. In addition, the court found that OAR 150-306.115(3)(b)(A)(ii) was valid. That subsection, which provides that parties may agree to facts, was not an improper delegation of decision making because the department still must determine whether those facts which are agreed to indicate a likely error on the roll.

Magno v. Washington Co. Assessor and Dept. of Revenue, TC 4720

This case involved both determinations of RMV and exception MAV for a large, rebuilt residence. After finding an RMV between the values urged by the parties, the tax court determined that work on such an extensive rebuild could not be segregated into discrete projects for MAV analysis. The court determined that the taxpayer had not met their burden of proof regarding the value of retirements and found that the best measure of exception value was the one-year change in value less the contribution of normal market appreciation.

NOTE: Although an opinion has been issued in the Butte Creek low income housing case, one of the important issues is the subject of a motion for reconsideration, so that decision is not yet final.

Larry Hinton: New Valuation Section Manager

By SHANNE JOHNSON, APPRAISER ANALYST

February 21, 2006 started out like any other day in the Valuation Section of the Property Tax Division (PTD). Little did the Valuation personnel know that by the end of that fateful day, we would have a new section manager, Larry Hinton (actually, we were all warned that he was coming).

Although he seemed like a friendly, reasonable manager, I decided to find out a little more about our new Valuation Section manager. I didn't realize this would include explosives, fossilized dung, and accounting.

Larry has been with the Department of Revenue since May 9, 1982. He was part of the largest group of auditors ever hired by the agency—a number of them are still in the Revenue building and some are scattered around the state in various field offices. His classmates included Jim Bucholz, Gary Humphrey, and Beth Daniell, names readily recognized in PTD.

Larry worked in what was then called Central Audit for a couple of years before moving to a field audit assignment. He worked in Salem field and then transferred to Bend in 1986. Eventually, he was promoted to a senior audit position and filled a temporary work assignment as district manager in 1997.

That led to a permanent management position, which he filled until February 2002, when he became the section manager of the Collection and Filing Enforcement (CAFÉ) section in Personal Tax and Compliance Division (PTAC) in Salem.

Larry said he enjoyed working in CAFÉ, but after more than four years in the position, it felt like a good time for a change. Pat Young, who was the Valuation Section Manager at that time, by virtue of finding another job, gave Larry an opportunity to make a switch to the



Valuation Section. Larry was in an applicant pool of one!

Currently, Larry is trying to learn enough to be able to carry on intelligent conversations about Valuation issues (these are Larry's words, not mine), but the work here is very different from the collection and filing enforcement focus of PTAC.

He feels fortunate to be able to work with so many experienced technicians in his new assignment, and Larry said everyone has been patient and willing to take the time to explain issues to him at a level he can comprehend. Larry finds the work here fascinating and he's not having a difficult time keeping busy.

So, what did Larry's life look like before he came to Revenue and how did he get the experience to be hired at Revenue? One thing Larry wants everyone to know is that he is a Mountaineer. No, he doesn't spend his weekends hanging from cliffs. He graduated in 1981 at the ripe old age of 31 from Eastern Oregon University (the Mountaineers!) in LaGrande with a degree in Business/Economics, specializing in accounting.

It took Larry eight long years to obtain that four-year degree, and at one time or another, he attended the

University of Oregon, Oregon State University, Eastern Oregon University, and five other schools as well. So it appears that Larry was probably hired 14 years ago due to his extensive schooling, but mostly due to the fact that he could honestly use the battle cry of "Go Ducks" or "Go Beavers" depending on the loyalties of the hiring panel interviewing him. Sadly, Larry learned early on that shouting "Go Mountaineers" wouldn't get him far at the department.

But Larry doesn't want you, the reader, to think that he just sat in classes for eight years before finally getting enough credits to graduate. He actually spent a considerable amount of those years working in heavy construction. Primarily, he worked as a "pipeliner" for a natural gas company where he had the opportunity to "play" with explosives, among other things.

Currently, when Larry and his wife of almost 30 years get a chance, they enjoy traveling (NASCAR anyone?). They both have a fascination for geology and are "rock hounds." One collection that Larry takes particular pride in, and has helped him relate to co-workers through the years, is his prized coprolite collection (fossilized dung).

He also spends his spare time gardening and teaching his three- and four-year-old grandkids lots of things that can get them into trouble (hopefully not involving explosives).

Although Larry is very modest about his new work assignment and his learning curve as the Valuation Section manager, workers in his section have been very impressed with his ability to learn his new job. From the first day that Larry introduced himself to everyone at a section meeting, it was clear that we were trading one excellent section manager for another.

Farm and Ranch Appraisal: What are AUMs?

By JOHN PHILLIPS, PTD POLICY LIAISON

There's a rural legend circulating that when agreement over grazing rights on public lands in Colorado couldn't be resolved, the President instructed the Secretary of the Interior to fire half of the 100,000 federal cattle guards in that state. That state's governor interceded and asked that the guards be offered retraining.

Cattle guards or "Texas gates" are usually metal pipes that cross the road as a continuation of a fence line that allow vehicle passage, but intimidate cattle from sneaking across. Farm appraisers negotiate these cattle guards when driving rural roads appraising range and pasture land while dodging range cattle that are known to wander across roads in search of forage on both private and public lands.

What does all this have to do with "AUMs"? Well, if you have ever wondered what farm appraisers do in the spring, this article will allow you to peer into an interesting corner of the world of farm appraisal and untangle an acronym or two along the way.

Rangeland valuation has its own language and its acronyms share application to other animal husbandry professions such as wildlife managers and zookeepers. All of these professionals are concerned with animal sustainability or the optimum TDN (total digestive nutrients) levels for maximizing the health of an animal. The animal food or forage resources must be managed carefully to avoid overgrazing while sustaining the land and the health of the animals. Sound grazing management requires a determination of the right livestock density or "stocking rate." The stocking rate is often expressed as the number of animal units per acre per month. This is referred to as an AUM or animal unit month. One AUM is the amount of forage required by an animal unit for one month. An AU or animal unit is defined as a mature cow or equivalent weighing 1,000 pounds.

To most folks, it seems that all cattle, horses, sheep or other animal units do is eat. In fact, one animal unit, on average, requires 26 pounds of dry matter per day. So converting that daily rate to a monthly equivalent to arrive at our measurement factor, one AUM translates to 800 pounds (26 pounds/day x 31 days) of dry forage. The productivity of range land varies. The time of year and the type of vegetation also factor in to the carrying capacity of the land, and therefore, its value. AU's need to be moved from time to time and often supplements of hay or grain are given to the AU's to ensure they are getting sufficient TDN. Are you still tracking?

Of course 1,000-pound cows aren't the only animals that forage on range and pasture land. Farm appraisers must convert sheep, llama, elk, buffalo, and other AU's into AUM equivalents. This is done through conversion factors. To accomplish these conversions, the other animal categories forage requirements are divided into standard AUM values.



Other conversion factors can be used including an MBS factor or metabolic body size. This factor represents the relationship between the animal's weight and its surface area. Delving into the nuances of this conversion factor goes way beyond the point of this article, but I mention it here to illustrate the complexity of setting rents and determining values of rangeland for its highest and best use. This is a complex process with its share of acronyms.

For farm appraisers, the value of the land is in its carrying capacity or productivity. The carrying capacity is measured and provides a basis for determining the value of the range or pasture land. The higher the carrying capacity, the more valuable the land, and therefore, the higher the value of the lease of that land. Some rangeland, typically dry land, cannot supply sufficient forage for any carrying capacity. The famous Peter French, an early cattle baron and horseman from what is now Harney County, speaking of the lack of forage, allegedly once said of the his renowned horses, "They are fast because they have to graze at 30 miles per hour to get enough feed in this country."

Each spring, farm appraisers conduct surveys of range and pasture rents to determine carrying capacity of leased lands. The surveys detail the cost of range and pasture land per AUM and are used to develop trends. The market rents are based on the cost of the lease per AUM. For example, more productive land will hold four AUM's for every acre. Less productive land might carry only one AUM for every 15 acres and even a jack rabbit has to pack a lunch and a water bottle. The rent studies are used by appraisers to establish factors to value these properties for the income approach. The appraiser submits the factors to the county farm board each spring for approval. County farm boards meet between February and June to review and set the per acre values.

So the cattle guard joke is a play on words but the real joke is on the cattle as these cattle guard metal pipes have been replaced in many areas by painted stripes on the road and the cattle "think" that the paint is the feared impassable pipe obstacle course and they stay put without a guard. At least they will if there is enough grass on their side of the guard for each AU to get enough TDN's to sustain its MBS and be converted into AUMs to determine the SAV.

OSU students available for internships

Gregory M. Perry, Oregon State University (OSU) professor, is starting an appraisal internship program to help OSU students get started in the appraisal profession by getting them into internship experiences.

Perry said these students are well prepared to work as appraisal assistants. Students in his department are required to complete an internship prior to graduation. Internships need to be at least 200 hours; it's common for them to extend during the summer months or 10-week school term. The hourly wages are typically \$8 to \$10.

Perry is selecting students who can meet extensive criteria. Several of the students are working towards their "Assistant Appraiser License" with the Oregon State Appraiser Certification and Licensure Board (ACLB).

Greg Perry can recommend several capable and motivated students.

If you are interested in sponsoring an internship, please contact Greg Perry at greg.perry@orst.edu or by phone (541-737-1413).



From left: Bob DePuy, Dean Schmidt, Mike Buchanan and Sam Ware.

Bolt-N-Bean Winners

Winners of this year's Bolt-N-Bean Charity Golf tournament, which was held on July 7, was the team of Mike Buchanan and Bob DePuy (Valuation Section appraisers), Dean Schmidt (retired Valuation Section appraiser), and Sam Ware (retired Corporation tax auditor). The team shot a 28 (eight under par) for nine holes at the Battle Creek Golf Course in South Salem. As a comparison, the team that took 17th place shot a 51 (15 over par). There was a total of 17 teams competing this year, each team consisting of four golfers. Contributing to the success of this year's charity tournament were volunteers Tina Rodriguez, Jennifer Scott, and Merri Seaton.

Excess proceeds from the charity golf event go to the State Employee Food Drive. The money collected for the charity comes from a portion of the entry fees, sales of mulligans, team and collage photos, and string sales (the string is used to get closer to the hole on a par three hole). The final tally has not been calculated at this time, but approximately \$500 will be contributed to the State Employees Food Drive in February 2007.

Comings and Goings

Resignations/Separations

David Perkins, appraiser analyst 3, Valuation • Heather Pate, appraiser analyst 2, Valuation • Alea Albers, administrative specialist 1, ATS • Tom Wheatley, appraiser analyst 3, ATS

Developmental Position

Gregg Thummel, PEM D, ATS

Promotions and Transfers

Bram Ekstrand, appraiser analyst 4, Valuation • Sally Hood, office specialist 2, CIS

Work out of Class

Chris Folsom, appraiser analyst 2, Valuation • Sandra Sture, appraiser analyst 4, ATS

Grapevine

Grapevine is published by the Oregon Department of Revenue, Property Tax Division.

Editorial Board: Al Gaines; Judi James; Shanne Johnson; Mary Kintner; John Phillips; Christie Wilson, Lead; Gary Wright.

To be added to the Grapevine mailing list or to submit articles:

e-mail: grapevine.newsletter@state.or.us
or, contact us by mail at:
Oregon Department of Revenue
Property Tax Division
955 Center Street NE
Salem OR 97301-2555

Phone: 503-945-8292
Fax: 503-945-8737
TTY: 503-945-8617

In compliance with the Americans With Disabilities Act (ADA), this information is available in alternative formats upon request by calling 503-378-4988.



Lincoln County Courthouse, Newport