QUESTIONS AND ANSWERS: WILLS AND CLOSING OF ESTATES

1. Q. May a member of the Klamath Tribe make a will without the consent of the Secretary of the Interior?
   A. Yes. The Klamath Termination Act, Public Law 587, Section 9, ended the special rules regarding the making of wills by Klamath Tribal members, effective February 13, 1955. Any tribal member who is qualified to make a will under the laws of the state where he resides may do so without notifying the agency or any representative of the Secretary of the Interior or the Bureau of Indian Affairs.

2. Q. Should a Klamath Tribal member make a will?
   A. Probably yes. Estate problems of Klamath tribal members are more complicated than are those of most people because of the peculiar position of the federal government in the trust relationship and trust alloted property. Your lawyer will be able to tell whether you need a will after studying the facts in your particular case.

3. Q. Who may make a will?
   A. Generally, anyone 21 years of age or older and legally married, and of sound mind, may make a will.

4. Q. The advice is often heard that everyone should have a will. What is a will? (See No. 2).
   A. A will is a written statement by a person directing how his property shall be distributed to his friends or relatives upon his death.

5. Q. How do I go about making a will?
   A. See your lawyer and tell him what you want to have happen to your money, land, and other property after you die. He will put your wishes into the proper language and arrange to have the will properly signed and witnessed according to the law of the state of your residence.

6. Q. Why should a person make a will?
   A. There are many reasons for making a will. Not all reasons apply to each person.

    Q. What are some of the more important reasons for making a will?
   A. Unless a person has a will when he dies, his property will be given to his relatives according to a schedule fixed by the laws of the state where he lives. This statutory distribution may not be what the person wants.

   For example, a widow may have three grown children. Two of the children are in good health and have considerable property of their own. The third child is crippled and without much property. In such a case the widow might wish to have most of her property go to the crippled child. However, unless she made a will, the property would go in equal shares to the three children, regardless of their needs.

7. Q. Quitting standing now, what are some other reasons for making a will?
   A. Even if a person is satisfied with the statutory distribution, he may save bond and court costs for his estate by a properly drawn will. He can also name the person to be executor of his will. The executor is the person who takes charge of the deceased person's property and attorneys fees and it is distributed according to the will. If there is no will, the court appoints an administrator to handle the property.

   It is also possible in some cases to save inheritance taxes, and guardians of minor children can be selected by will in proper cases.

8. Q. Has any method been worked out to close Klamath Indian estates before Public Law 587 is completed carried out?
   A. Not yet. On April 17, the tribal Executive Committee and tribal attorney met in Portland with representatives of the Bureau of Indian Affairs and their attorneys. The matter of closing Indian estates was discussed, but no conclusions were reached. The Executive Committee and tribal attorneys are still of the opinion that the estates cannot be closed while the Bureau of Indian Affairs and state inheritance tax authorities believe at least some of the cases could be closed now, and reopened when and if the share in tribal property is determined. The tribal attorney and other Klamath Falls attorneys handling Indian estates (how many?) do not believe the estates can be closed now because the question of whether the estates are taxable has not been settled and because attorneys fees cannot be determined until the interest in tribal property is known.

   State tax authorities do not believe any tax should be levied on the interest in tribal property since it has not come under the possession and responsibility of the administrator.

   The Regional Solicitor for the Bureau of Indian Affairs has promised to restate the problem in an effort to reach an answer to the problem.

KLAMATH COUNTY GOVERNMENT SERIES:
THE SHERIFF AND THE ASSESSOR

A. Yes, if the county court orders such property to be sold. Property which has been taken by the county for non-payment of taxes may be sold by order of the county court. If the county court considers it to the best interest of the county to sell such property it orders the sheriff to conduct a public sale of such property.

THE ASSESSOR

Q. How is the Assessor Chosen?
   A. He is elected by the people at a general election, to serve for four years.

Q. What is his chief function?
   A. His chief function is to assess property. To assess means to appraise, or to put a value on property for the purpose of taxation. To assess taxes.

Q. What types of property are assessed for tax purposes?
   A. Both real property (real estate) and personal property.

Q. Is all real property taxed?
   A. Generally speaking all privately owned real property in Oregon is subject to the state property tax.

Q. Is all personal property taxed?
   A. No. Usually any machinery or livestock that is used for the purpose of increasing a person's income is considered taxable personal property. Another class of taxable personal property includes all store stock and fixtures.

Q. Are licensed trucks and cars included in taxable personal property?
   A. No. Licensed vehicles are not included in the assessment of personal property, as the cost of the license is considered a form of tax.

Q. Are taxes on real property based on the market value of the property?
   A. No. In Klamath County less than one-fifth of the market value of real property is used as the basis for taxation.

Q. Does the assessor determine the amount you must pay in taxes?
   A. No. The assessor's job is to determine the market value of your taxable property. In all cases an effort is made to arrive at a fair figure of value. A certain amount of money is needed to run a county. You are only asked to pay your share of that money, and your share depends on the value of your taxable property.