

● LEGAL NOTICE

IN THE COUNTY COURT OF THE STATE OF OREGON FOR THE COUNTY OF CURRY In the Matter of the Estate of **BARON BENJAMIN TURNER, Deceased.**

No. 1424

NOTICE TO CREDITORS
NOTICE IS HEREBY GIVEN, That the undersigned has been appointed Administrator of the Estate of Baron Benjamin Turner, deceased, by the County Court of the State of Oregon for the County of Curry, and has qualified as such. All persons having claims against said estate are hereby notified to present the same, duly verified as by law required, to the undersigned at the office of **Herbert R. Dewart, Gold Beach, Oregon,** within six (6) months from date hereof.

Dated this 6th day of May, 1954.

ROY H. BROWN,

Administrator of the Estate of Baron Benjamin Turner, Deceased.

HERBERT R. DEWART

Attorney for Administrator, Gold Beach, Oregon.

Date of First Publication, May 6th, 1954.

Date of Last Publication, June 3rd, 1954.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF CURRY **BETTIE M. CARPENTER, Plaintiff,** vs. **DONALD E. CARPENTER, Defendant.**

SUMMONS

SUIT IN EQUITY FOR DIVORCE

DONALD E. CARPENTER, Defendant aforesaid:

IN THE NAME OF THE STATE OF OREGON: You are hereby required to appear and answer the complaint filed against you in the above entitled Court and cause within ten days from the date of this Summons upon

Procedure For Tax Appeals Given Here

Salem, Ore., (Special)—Taxation isn't like the weather—you can do something about your taxes if you feel you have a legitimate complaint. That is the function of the boards of equalization which will open their sessions in every county in Oregon on May 10, State Tax Commissioner Samuel B. Stewart recently pointed out.

Stewart Commissioner in charge of assessments and taxation, wishes to call attention to the fact that taxpayers may appeal their property tax assessments if they have examined the assessments made against them and find them to be unjust. The

you if served within this County; or if served within any other County of this State, then within twenty days from the date of the service of this Summons upon you; and if served upon you in any State of the United States other than the State of Oregon, then within four (4) weeks after the date of such service; and if you fail to answer, for want thereof, the plaintiff will take judgment against you and as the same is demanded in the complaint of plaintiff filed in this suit; succinctly that the bonds of matrimony existing between you and plaintiff be dissolved and plaintiff have divorce from you at her suit.

ED F. ACKLEY,

Attorney for Plaintiff, P. O. Address: Box 625, Brookings, Oregon.

This summons is published by order of Hon. Dal M. King, Circuit Judge dated May 10, 1953, for four successive weeks, the first publication hereof on May 13, 1954 and the last publication on June 10th, 1954.

purpose of the equalization boards is to protect such property owners from over assessment or unequal assessments by providing this annual appeal system.

Under the law the board must meet to hear any appeal a taxpayer wishes to make against the assessments levied against his property. The board meets at the courthouse at which time the county assessor presents his assessment roll. In making his appeal the taxpayer does not need an attorney, Stewart points out, but he must make his petition for relief in writing, which must be notarized. This petition must be filed not later than May 15.

Usually petitions for relief against the official assessment base their claims upon either "overvaluations," "inequality"; or "illegality." Any one of these reasons is grounds to entitle the taxpayer to relief, Stewart declares, but "overvaluation" and "inequality" often overlap. Inequality, or lack of uniformity, is the grounds most frequently cited by the taxpayer, and to establish lack of uniformity it is necessary to prove that the assessment under appeal was made of a higher proportionate valuation than the assessment of other property of like character in the same taxing district for the same year. It must be something more than a valuation disproportionate to that on a few other pieces of property in the same vicinity Stewart states.

Most property owners fail to ask county assessors about the assessment on their property, usually because they feel that as-

sessors are unlikely to make a mistake. This is not so, for assessors are only human and can make errors in assessing the value of a piece of property, Stewart declares. For this reason property owners should check their tax assessments.

Beside the board of equalization there are four other procedures which a taxpayer may take to reduce an assessment on either real or personal property: (1) Protest to the assessor prior to the second

Monday in May for correction and reduction of the tentative assessment, (2) appeal to the state tax commission for relief in assessment within 20 days after notice of action of the board of equalization (3) appeal to the circuit court for relief in assessment, (4) final appeal to the state supreme court. The taxpayer making the appeal may accept the decision of any of these bodies and end the procedure, or may carry it through all the steps to the supreme court.



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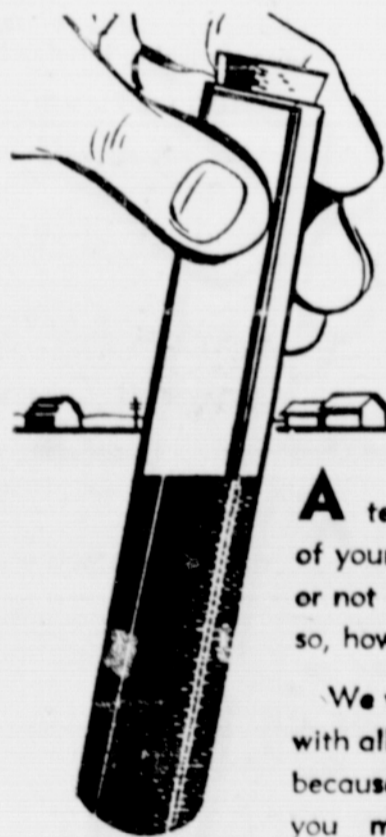
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