

# EXPLANATION OF TAX LAW GIVEN

## COMMISSION ISSUES LETTER

Detailed Statement Made Showing When Payments Due, When Delinquent and Penalties Which Attach—First Half Due April 5.

SALEM, Feb. 5.—The state tax commission has issued a letter to tax collectors, assessors and all others interested, explaining the sections relating to the time when taxes shall be paid, when delinquent and other features of interest.

"Taxes become payable in two separate installments," says the letter, in part. "If the first half is not paid by April 5, interest is charged thereon (but not on the second half) at the rate of one per cent for each month or fraction of a month until paid. If the second half is not paid by October 5, interest then begins thereon at the same rate. No rebate or discount is allowed for advance payment of either installment."

"All taxes not paid in full on or before October 5 become delinquent. After said date and until the taxes are paid, or certificate of delinquency is issued, interest continues to run at the rate of 1 per cent for each month or fraction of a month. Delinquent taxes not paid before November 5 are on that date subject to a penalty of 5 per cent in addition to the interest specified."

**As An Illustration.**  
"For example, we will assume that the taxes on a certain property, as charged on the roll total \$100:

"The first half (\$50) may be paid on or before April 5, and the second half (\$50) on or before October 5, without interest or penalty on either amount; but:

"If said first half is paid on any day from April 6 to May 5, both dates inclusive, there should be added an interest charge of 1 per cent (\$0.50); from May 6 to June 5 inclusive, 2 per cent (\$1.00); from June 6 to July 5 inclusive, 3 per cent (\$1.50); from July 6 to August 5 inclusive, 4 per cent (\$2.00); from August 6 to September 5 inclusive, 5 per cent (\$2.50); from September 6 to October 5 inclusive, 6 per cent (\$3.00)."  
"If the entire tax of \$100 is paid on any day from October 6 to November 4 inclusive, the interest charges would be 7 per cent on the first half (\$3.50) and 1 per cent on the second half (\$0.50)."

"If the entire amount is paid on November 5, the interest charges should be 7 per cent on the first half (\$3.50) and 1 per cent on the second half (\$0.50) plus a penalty of 5 per cent (\$5.00)."

**When Paid Last Month.**  
"If the entire amount is paid on any day from November 6 to December 5 inclusive, the interest charges should be 8 per cent on the first half (\$4.00) and 2 per cent on the second half (\$1.00) plus a penalty of 5 per cent (\$5.00)."

"Interest fines on all delinquent taxes, said rate of 1 per cent for each month or part of a month, until payment or the issuance of a certificate of delinquency."

"All interest and penalties go to the county, and no part thereof to any municipal corporation or district for which taxes are collected."

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If you suffer with pain in your back or side, stiff and sore muscles or joints, or rheumatic aches, or have symptoms of kidney trouble such as puffiness, swelling under the eyes or sleep-disturbing bladder ailments, you should know that Foley Kidney Pills have benefited thousands in like condition. Sold everywhere, adv.

A desirable bread knife free with every annual subscription to The Bend Bulletin.

**REAL ESTATE TRANSFERS.**  
Issued by Crook County Abstract Co. Coleman Bennett to Brooks-Scanlon Lumber Co. sw 11-19-11, \$100.  
John Steidl et al to Bend Water Light & Power Co. water system in Riverside, Wiestoria, Lytle Acre Tracts, etc, \$8,000.  
Katherine Dwyer to Huron Timber Co. sw nw, w 1/2 sw, se sw 11-17-10.

Thos. Fitzgerald to Huron Timber Co. se 12-17-10.  
Glen M. Gould to Huron Timber Co. sw 9-19-12.

D. E. Hunter Realty Co. to P. R. Brooks, F. W. Sullivan tract in lot 2, blk. 1, Bend, \$20,000.  
Alfred Hansen to Ada E. Lundberg its. 4, 5, blk. 28, Laidlaw, \$200.  
Almus Neff patent for ne sw 20-21-11.

Helen A. O'Kane to Hugh O'Kane its. 11-12, blk. 10, Bend.  
R. R. Howard, et al and Black Butte Land & Livestock Co., agree to enlarge irrigation ditch.

C. A. Adams to C. M. Redfield its. 8-9, blk. 17, Redmond.  
The Bend Co. to Catherine Wood It. 7, blk. 29, Center add, Bend.  
Dwight M. Davis to J. Ryan & Co. its. 3-5, blk. 3, Terminal add, Bend.

Albert T. Shaver to Otis C. Henkle its. 14, 15, blk. 3, Kenwood.  
Henry Linster to Tony Zahner, It. 1, blk. 11, Aubrey Heights, \$125.  
La Pine Townsite Co. to Harriet E. Drnham, its. 10, 11, blk. 30, It. 1, blk. 16, La Pine.

Same to same It. 8, blk. 19, 1st add La Pine.  
Jas. H. McMenamin redeems It. 1, blk. 3, Bend.

Patronize the Bend Flour Mill Co., and make Bend the milling center of Central Oregon.—Adv.

## Shearings

The snowfall on the Little Deschutes river near the Jones ranch is reported to have been 108 inches this year as against 96 inches for 1914-15. This should be good news to farmers in the Bend country as it will assure them ample water for all purposes during the coming season. During the coming month much more snow will fall and as the ground was well soaked before a good crop is assured all over Central Oregon.—Crescent News.

The sample bricks made from Pringle Falls clay stand the various tests and are the only western made bricks which do. The demand for western made vitrified brick that can be marketed at a lower figure than is now asked for eastern brick is so pronounced that the Pringle Falls Co. will install machinery and begin the manufacture of vitrified brick in the spring.—La Pine Inter-Mountain.

The increased voting strength of Bend is putting a new look on the situation. Just how strong this vote will be, and just what it will decide to do is a question in the minds of the county politicians and the rumor, which seems to be well formed and is no doubt true, that Bend will have a complete ticket which will receive solid support from that community, is surely worth the consideration of the wisest of them.—Crook County Journal.

Alfalfa hay in this section last week sold for \$16 per ton, and one Powell Butte farmer, Wm. Wells, sold 100 tons to parties at Bend for that price. The prediction has been made by those in a position to know, that hay will go to \$20 per ton before summer. Even at \$16 per ton, that's a pretty fair price for alfalfa.—Redmond Spokesman.

During the month of January Fort Rock had a snowfall of 28 1/2 inches and the total precipitation was 2.45 inches. This is more moisture than Fort Rock has had in any one month since 1910. In November of that year there was a rainfall of 3.40 inches.—Fort Rock Times.

On the first of May auto mail service will be established out of Culver to the Lamontia country. This service will require a departure from Culver early in the morning and will cover the route known as No. 1 and some additional territory, the northern part of the course being covered first. Returning to Culver the carrier will carry mail to the country to the west and southwest of town. Some question was raised as to the discontinuance of the Lamontia office but the Department never had such a plan under consideration.—Deschutes Valley Tribune.

Thank your gods for Leap Year, too, for it gives you old, dried-up, crabbed, worthless bachelors a chance to accept a proposal. If the right girl does not come at first, all you will need to do is to use the icy stare, affect the frigid features and await the "odding" of the girl on whom you have your covetous eye.

Oh, that blessed old Leap Year! And you old single stags who fall to be out to the Leap Year Ball may miss the only Miss. The affair will beat politics to a frazzle, and after it's over you will know you have been "cutting" with respectable people.—Silver Lake Lender.

Speaking of the location of the Jefferson county seat, we firmly believe that when the smoke rolls away in the fall, and the result is announced, it will be found that the decision has been made, not from personal friendships, but because any one group of business men or city residents desire it, but for reasons that have for their foundation the desire for the greatest good to the greatest number, greatest convenience for the transaction of public business, and a selection that will cause no regrets, to those with whom the responsibility rests—the voters of Jefferson county. To relieve the minds of any who have been in doubt we violate no confidence when we say that Metellus will be in the race—very much so, we believe—from start to finish.—Jefferson County Record.

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Somebody asked:

### "WHERE DOES THE WEST BEGIN?"

When you are in New York, they call Detroit West; in Detroit, Kansas City is West; in Kansas, it is Denver, and in Denver, West is beyond the Rockies. The following is a reply to that query by Arthur Chapman.

### OUT WHERE THE WEST BEGINS.

Out where the handclasp's a little stronger,  
Out where the smile dwells a little longer,  
That's where the West begins.

Out where the skies are a trifle bluer,  
Out where friendship's a little truer,  
That's where the West begins.

Out where a fresher breeze is blowing,  
Where there's laughter in every streamlet flowing,  
Where there's more of reaping and less of sowing,  
That's where the West begins.

Out where the world is in the making,  
Where fewer hearts with despair are aching,  
That's where the West begins.

Where there's more of singing and less of sighing,  
Where there's more of giving and less of buying,  
And a man makes friends without half trying—  
That's where the West begins.  
—The Commercial Club, Oregon City, Oregon.

Madras desires to state that her hat is in the ring right now—it has been since the day after another town was selected and it will be until she either wins or loses.—Madras Pioneer.

There is purity in every sack of Deschutes Spray and True Blue Flour manufactured by the Bend Flour Mill Company.—Adv.

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Insist that the flour you buy is contained in The Saxoline Sanitary Sack. It will save you money.—Adv.

For sign painting see Edwards.—Adv.

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## SPECIAL MEETING CALLED

Potato Growers to Gather in Redmond on February 14.  
(By A. E. LOVETT, County Agriculturist.)

The Deschutes Valley Potato Growers' Association will hold a special all day meeting at Redmond, February 14th for the purpose of discussing potato varieties best adapted to this section, best methods of cultivation and irrigation and the harvesting and marketing of the crop together with a detailed discussion of potato diseases and their prevention and cure. Prof. J. E. Larsen will be present at this meeting and assist in the discussion.

All interested in the growing of potatoes whether a member of this association or not are invited to attend. Meeting begins at 9:30 and will last until 4:30, with one hour for lunch. Miss Turley, specialist in domestic economy will meet with the farmer's wives at the same hours for discussion of home cooking and time and labor saving devices for the home. Every one invited.

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