

TAX MEASURES ARE NOW READY

STATE TAX COMMISSION AND LEGISLATIVE COMMITTEE OF TWELVE RECOMMENDS FOUR NEW BILLS

SALEM, May 31.—After spending months in preparing them, the state tax commission, working in conjunction with a committee appointed by the last legislature is sending out initiative petitions for four tax measures that will be submitted to the people at the next general election.

These proposed measures are a constitutional amendment, authorizing the taxation of incomes; a law to exempt from taxation household furniture, wearing apparel and similar non-productive personalty; a law to exempt mortgage notes and other credits from taxation of the same property value; a revision of the inheritance tax law, following the model law recommended by the National Tax Association, which proposed law would increase the state revenue from indirect sources.

By a recent amendment to the state constitution, the legislative assembly is deprived of power to enact any law regulating taxation or exemptions, and for that reason the last legislature gave to the state tax commission and a committee of seven members from the house and five from the senate the task of outlining and placing before the people needed legislation along this line. "Rational tax reform" is the title placed on the cover of the initiative petitions.

The first measure is an amendment to article 9 of the state constitution, and says: "Taxes may be imposed on incomes, from whatever source or sources derived, and such sources may be classified for the purpose of taxation. Taxes on incomes may be either proportional or graduated and progressive and reasonable exemptions may be provided."

The second measure does not rescind any of the exemptions already allowed on property, as listed in section 3554 of Lord's Oregon Laws, but adds to that section the following for exemption:

"All household furniture, domestic fixtures, household goods and effects actually in use as such in homes and dwellings; also all wearing apparel, watches, jewelry and similar personal effects actually in use."

The third measure is a new act, exempting from taxation the following: "All debts due or to become due, whether on account, contract, note, mortgage, bond or otherwise, either within or without this state; all public stocks and securities; all bonds, warrants and moneys due or to become due from this state or any county or other municipal sub-division thereof; all stocks and shares in incorporated or unincorporated companies; provided, that this act does not exempt bank stocks, shares and banking capital from assessment and taxation."

Drafted in harmony with the model inheritance tax law, as prepared by the National Tax Association, the proposed inheritance tax measure is intended to so classify property so there will be no double taxation of it, as between various states, when a similar law enacted in all other states. And to have this done is the aim of the National Tax Association. The state of New York adopted a similar law last year.

The proposed measure imposes a tax when the transfer is by will or by the intestate laws of this state, from any person dying seized or possessed thereof while a resident of the state; also when the transfer is by will or intestate law, of tangible property within the state, and the decedent was a non-resident of the state at the time of his death.

In the preparation of the bill the committee has aimed at the following: First, a reasonable tax which will provide a fair revenue; second, one that is definitely fixed and easily computed; third, a tax, which, if possible, shall be uniform in the different states, especially in the imposition of a tax on intangible personal property when held by estates of non-resident decedents, and thus to avoid a double taxation.

The tax is graded as to relationship and progressive as to the amount of the bequest, and is based on the value of each bequest instead of on the total value of the estate. It is levied on the transfer of tangible property having an actual situs within the state, and of tangible property wherever located, following the principle that the intangible personal property of a resident decedent should be taxed at his domicile.

The proposed measure prevents double taxation, and gives a proper share of the taxable estate to the state. It follows, where practicable, the phraseology of the New York

statute, which has been the subject of many judicial interpretations. The tax imposed by the act shall be upon the full and true value of the property.

Any property devised or bequeathed to any religious, educational, benevolent or charitable corporation or association shall be exempted from the provisions of the act, providing no officer, member or employee of such organization shall receive any pecuniary profit from its operations.

GRAND LODGE OFFICER PAYS VISIT TO ELKS

District Deputy Gale S. Hill of Albany made an official visit to the Elks lodge last night. As he termed it, he is the official kicker for the district, but he did not practice his profession to any great extent last evening. After witnessing the work of the lodge and the initiation of four candidates, he spoke some very pleasant words to the officers and members, and complimented the baby lodge of the state. One of the features of the evening which caused a great deal of interest and amusement, was the auction of eighteen boxes for the Rodeo season of 1912. C. Guy Merrill acted as auctioneer, and the bidding was spirited and lively. The prices received for the boxes ranged from \$6 for the lowest to \$30, the highest price paid.

Special Sale of Pianos
Special sale of Pianos at Klamath Falls Music House, near postoffice. A larger stock and greater variety in makes than were ever here; from the Steinway and other leading makes to pianos for moderate prices. Some real bargains on easy terms. 31-6t h&r

FOR RENT—3-room house, furnished, \$12 per month. Inquire county clerk's office. 29-6t*

NOTICE FOR PUBLICATION
(Not Coal Lands)
Department of the Interior, United States Land Office at Lakeview, Oregon, April 15, 1912.

Notice is hereby given that John Y. Johnson of Klamath Falls, Oregon, who on September 1st, 1910, made Homestead entry No. 62972, for the N¹/₄ SW¹/₄, NW¹/₄ SE¹/₄, Sec. 2, NE¹/₄ SE¹/₄, Sec. 3, township 37 S, range 10 E, Willamette Meridian, has filed notice of intention to make final commutation proof to establish claim to the land above described, before C. R. De Lap, county clerk of Klamath county, at Klamath Falls, Oregon, on the 31st day of May, 1912.

Claimant names as witnesses: Jack Leonard of Klamath Falls, Oregon, Jay Manning of Klamath Falls, Oregon, Patrick Callahan of Dairy, Oregon, Harry Mills of Dairy, Oregon.

A. W. ORTON, Register. 4-25-5-30

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KLAMATH WATER USERS HOLD BIG MEETING

ABOUT 100 LAND OWNERS ATTEND THE ANNUAL MEETING—MANY FOUND TO HAVE PREFERRED RODEO ATTRactions

About 100 land owners were present at the opera house this afternoon when the annual meeting of the Klamath Water Users Association was called to order by the president, Able Ady. Considerable time was spent in a general discussion of several matters not fully understood by the members, and explanations were made by the president.

A number of land owners who had signed up to the government, but who were not yet able to get water on account of the canals not being constructed, objected to being forced to pay the assessments. Mr. Ady explained that tentative applicants for water could be excused from assessments, but that after the project covering that land had been approved by the secretary of the interior, the assessments must be made, whether the ditch had been completed or not.

Secretary Elder then called the roll of stockholders, and it developed that there were a large number of absentees, many of whom had come to town, but preferred the attractions of the Rodeo to the business of the Water Users meeting.

At 4:15 the members began to vote on directors. There are five directors to be elected, and the following were placed in nomination:

Klamath Falls District—J. R. Dixon and J. R. Elliott.
Poe Valley District—John Irwin and Hans Nylander.
Merrill District (two directors)—C. Guy Merrill and C. A. Bunting.
Delegate-at-Large—Able Ady.
Able Ady, C. G. Merrill and C. A. Bunting, having no opposition, were elected without ballot.

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WILL HAVE CLASS OF ABOUT FIFTY

(Continued from Page 1)
Scrivenor, Jabberwock, Custocatian, Arcanoper, Guerdon.

The latter is, of course, a sop of immortality thrown to Guerdon, Ark. the place of the order's nativity. The number nine is the mystic number of the Hoo Hoo. The initiation fee is \$9.99. The annual concatenation of the entire order takes place on the ninth day of the ninth month at nine minutes past nine in the morning. The only missing link in this concatenation is that it does not last nine days and the drinks are not limited to nine.

AUTOS for hire, sale or trade, 1276 Main street. 5-25-tf

Notice of Sheriff's Sale
(Equity No. 309)
In the County Court of the State of Oregon, in and for Klamath County.

Walter H. Sayre, Plaintiff,

vs.
George W. Carrick and Jessie Carrick, Husband and Wife, Defendants.
To George W. Carrick and Jessie Carrick, Husband and Wife and to All Whom It May Concern:

Under and by virtue of a certain execution issued out of the office of, and under the seal of the clerk of the above named court, under date of May 23d, 1912, upon a judgment rendered and docketed in said court on the 18th day of November, 1911, in that certain suit wherein Walter H. Sayre

is plaintiff and George W. Carrick and Jessie Carrick, husband and wife, are defendants. In the sum of \$1,727.25 principal judgment, \$250.00 attorney fees, assessed and taxed by the court, and the further sum of \$20.40 costs and \$24.25 accruing costs, at 8 per cent interest thereon from and after the 18th day of September, 1911, and it appearing that the sum of \$1,250.00 was received on said judgment on the 23d day of May, 1912, leaving the sum of \$477.25 still due and owing on said principal judgment with attorney fees, costs and disbursements as above stated, and said execution having been delivered to me as Sheriff of Klamath county, Oregon, I did on said 23d day of May, 1912, levy upon all the right, title and estate of said defendants or either of them, in and to the following described real estate, to-wit:

The undivided one-fourth interest in and to the Southwest Quarter of the Southwest Quarter, Section Five (5), and lots Eleven (11) and Twelve (12) in Section Seven (7), Township Forty (40) South, Range Nine (9) East, Willamette Meridian, Klamath County, Oregon.

Notice is hereby given, that I, sheriff of Klamath county, Oregon, will sell said above described real estate at public auction to the highest bidder, for cash, at the front door of the court house, in Klamath Falls, Klamath county, Oregon, to-wit:

Saturday, the 29th day of June, 1912, at 10 o'clock a. m. of said day, to satisfy said execution, together with interest, costs, accruing costs and disbursements.

W. B. BARNES,
Sheriff of Klamath County.
By GEO. W. HAYDON, Deputy.
E. L. ELLIOTT, Attorney for Plaintiff
31-7-14-21-28 h.

RODEO BALL

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