



A Big Gift for \$1.00

For quality, for refinement, for taste delight and eye appeal, you will find few gifts as alluring as

KRAUSE'S Stellar Chocolates

in the Sparkling New Package as Illustrated Above
Finished in richest chromes, wrapped in gleaming cellophane, Krause's STELLAR box chocolates are perfect Christmas gifts. The chocolates themselves are better than ever. Which means much. Pound box \$1.00

Other sizes \$2, \$3 and \$5

Be Prepared—Buy a Few Extra Boxes

Other Krause Gift Chocolates include LaVista, Frenchy, Milk, Fruits and Nuts and Collegiate.

\$1.00, \$1.50 to \$7.50
At Your Druggist's or Confectioner's

Unfortunates To Receive Cheer

(Continued from Page One)

key dance at the Memorial hall last night to raise funds for spreading holiday cheer and for child welfare work.

The men of the local encampment of the American Legion have offered their services to the Community Chest organization to deliver food and clothing to any part of the city Sunday afternoon.

The policemen and firemen will bring happiness to many children's hearts with their big gaily lit tree and bags of candy Christmas eve at the city hall.

And this afternoon every child of the city will be the guest of C. H. Underwood at a theater party at the Pine Tree theatre.

Monday morning, the day before Christmas, the merchants' gifts donated for the prize winning letters in the Santa Claus letter contest conducted by the Klamath News will be given out at a party at the Pine Tree theatre at 10 a. m. when H. W. Poole will be host to every kid in the county up to 12 years of age at a free picture show.

Algoma Will Play Pelican City Five

In a practice game Wednesday night the Pelican City basketball team defeated the Chiloquin five 19 to 16. Louis Anderson and Walter Peterson, for Pelican City, and Taylor for Chiloquin, played the best in a slow game featured by many fumbles.

Tonight the Pelican City quintet will meet the Algoma team at the Pelican City club gymnasium. The game is called for 8 p. m.

The regular Timber League season will open January 8.

Take your physician's prescriptions to the Pelican Drug Co., 712 Main street (next door to the Pine Tree theatre). They use only the highest grade drugs; all prescriptions are compounded by skilled pharmacists of years of experience, and their prices are right.—Adv. 18-1f

Old newspapers for sale at the News office

LANGELL VALLEY

MRS. LEVI McDONALD News Correspondent.

LANGELL VALLEY, Ore., Dec. 20.—Mr. and Mrs. Merle Kilgore and son, Sholly, spent Sunday at the McDonald ranch visiting.

The roads on the south side of Langell Valley are gravelled all but about one mile which is expected to be finished in the near future. The remaining mile uncompleted extends from the Stewart place to the Malone dam.

Albert Lepp made a trip to Bonanza Sunday on business. He resides at the McDonald ranch.

Mrs. Leland Harris and two children have been visiting Mrs. Harris' parents, Mr. and Mrs. A. E. Gale, for the past two weeks. They have returned to their home in California.

Mr. and Mrs. G. M. Loomis made a trip to Klamath Falls Monday on business.

Mr. and Mrs. L. L. McDonald spent last week in Klamath Falls on business. They returned to their ranch Friday evening.

Mr. and Mrs. Oscar Campbell entertained at their ranch home with a delightful card party last Saturday night. Sixteen guests enjoyed the evening. Those present were: Mr. and Mrs. H. J. Ticknor, Mr. and Mrs. Dave Turner, Mr. and Mrs. L. L. McDonald, Mr. and Mrs. R. S. Hopkins, Mr. and Mrs. Gene Wilkerson, Lester Hodge, Florence Carpenter, Mr. and Mrs. A. E. Gale, Zevelline Campbell, Lawrence Campbell, and the host and hostess, Mr. and Mrs. Oscar Campbell.

Mr. and Mrs. Dave Turner of Turner Hot Springs are the owners of a new Chrysler sedan.

Mrs. Lyle Hemelright returned Sunday evening from Klamath Falls after spending a week-end in the city. She resides at the Kilgore ranch.

William Deal has left for Hornbrook to spend the winter with his brother, Carl Deal.

William Duncan of the Duncan Brothers ranch, is in Klamath Falls receiving medical attention.

F. P. Grohs is at his Rim Rock ranch attending to his stock. He is expected to arrive at his valley ranch Tuesday with a bunch of cattle which he will feed there.

The Duncan family have been confined to their home with the measles for the past two weeks.

Protection For Forests Favored

(Continued from Page One)

We believe that one of the most effective steps that the state can take to prevent abandonment of logged-off lands and to encourage their reforestation under private ownership is by providing a system of taxation appropriate to the growing of such long-time crops as timber.

We are, therefore, recommending that legislation be enacted in Oregon at an early date to provide for reforestation lands a form of taxation, which will be neither subsidy, exemption or bounty, but will be compatible with the long-crop rotations of timber farming.

We have drawn up several principles and statements of policy, which we believe should guide the framing of such legislation, some of them based on the experience of other states and all reached only after much thought and discussion.

Objectives of Legislation.

To encourage private owners to hold title to, and to protect from fire, logged lands for timber-growing purposes. To continue to raise from such lands a reasonable current tax revenue.

In the face of a growing acreage of abandoned and tax delinquent forest lands (now over one million acres) the problem is becoming acute and early action will save a correspondingly larger acreage to the tax rolls and to continued forest productivity. The federal Forest Tax inquiry into the principles of forest taxation will not release its conclusions for two or three years and legislation such as now proposed will not prevent benefiting by that study later, when its results are available.

Class of Land Affected.

It is proposed that this legislation apply only to cut-over or burned land, suitable primarily for forest production, and that the law allow the inclusion as "reforestation land" of all forest acreage which is now growing or may grow forest crops, and exclude all lands which are now supporting mature forest growth in merchantable quantities.

The law should also provide that if lands listed as reforestation lands have now or develop later values other than for forest growing, such other values may be the basis for assessment and taxation in addition to the annual reforestation land tax and yield tax.

System of Taxation.

Of the three principal systems for taxing forest lands that have been proposed, namely—a pure land tax, a pure yield tax, and a combination of the annual land tax and the yield tax; the majority of the committee favors the last as best suited to Oregon's present conditions and as most likely to correct the present unsatisfactory situation.

Automatic Listing.

The committee is unanimous in feeling that all lands which comply with the specifications in No. 3 above should be listed automatically for tax purposes under the provisions of this reforestation land tax law, without the necessity for application by the owner. This will place all land of the same character in the same tax status.

Responsibility of Owners.

The present compulsory patrol law requires that each land owner must furnish protection from fire to forest lands and the fighting of fires thereon regardless of where the fire originated. It is the province of the State Board of Forestry to see that this protection is effective. The committee feels that if thorough protection from fire is given these lands natural reforestation will have a good chance; the public cannot require more of the private owner than is economically practicable. However it is expected that once the owner enters upon a policy of holding his logged lands for future growth, and pays taxes and protection charges thereon, he is likely to take additional measures of scientific forest management merely as a matter of self-interest.

Amount of Land Tax.

An annual land tax for all lands listed as reforestation lands, of 5 cents per acre per year is proposed and the amount should be stated in the bill. This seems to be about the maximum that the average of these lands can pay annually and even more than the poorest quality of forest land can well afford to pay.

Amount Yield Tax.

It is recommended that when any forest crop is harvested from lands listed under this legislation a yield tax be collected to the extent of 10 per cent of the value of its gross yield.

It is calculated that the annual land tax with compound interest plus the yield tax will amount to about 25 per cent of the gross receipts of the crop on the average.

Optional Feature.

In order to give those contemplating the investment of capital in timber growing some assurance that their liabilities for

taxes will remain constant during the long period required to grow a timber crop, it is proposed that the legislation allow the state to enter into a contract with any owner of reforestation land guaranteeing on its part that the tax liability will remain constant for a period long enough to mature a forest crop and specifying that the owner on his part will take such additional steps as the State Board of Forestry may specify to make sure that the lands are kept in productive condition. It is recommended that this contract feature be not made effective until there has been more experience under the new law specifically until March 1, 1933. Meanwhile, it will serve as a recognition of a principle desirable in legislation affecting crops that take a half century or more to grow.

Administration.

It is proposed that the State Tax Commissioner be the agency responsible for the tax status of reforestation land and approve the lists to be affected by such legislation, these lists to be initiated by the State Board of Forestry. Also the State Tax Commissioner should conduct the hearings at which either the county assessor, the owner or the State Board of Forestry could make objection to the classification. The State Board of Forestry will be responsible for drawing up rules for the care and protection of these lands and for seeing that the fire patrol required by the law is in effect. That board should also be the agency of the state to enter into contracts with owners when they are desired.

Babe Ruth Will Give Radio Talk

NEW YORK, Dec. 20. (UP)—Admirers of Babe Ruth can hear the home run king broadcast a Christmas talk to boys over a network of the National Broadcasting company Sunday night at 8:15 o'clock over station WJZ and affiliated stations of the Blue Network.



Men Like Gifts from a MAN'S STORE

We invite your inspection of the fine assortment of Gifts that men like and appreciate. Store Open Evenings Until Xmas. If unable to decide what to give—give Merchandise orders for any article in the store.



The Men's Xmas Store
Store Open Evenings Until Xmas

Try News Classified Ads for Results

Gifts that Plug-in

Ten Per Cent Discount

As a special Pre-Inventary, we are offering from now until Christmas a 10 per cent discount on every electrical appliance in the store.

This offer is for CASH ONLY.

Shop early while the selection is complete

LINK RIVER ELECTRIC CO.
132 S. 7th Phone 171

ANNOUNCEMENT

Beautiful Furs

The largest assortment and most complete line of furs ever shown in this city, will be on display at our store Saturday only—Beautiful fur coats and chokers.

of

- Genuine Russian Caracul with Fox Crush or Johnny Collar.
- Genuine Muskrat with Fox Crush or Johnny Collar.
- Genuine Cocoa Summer Ermine Kid with Fox Crush or Shawl Collar.
- Genuine Northern Seal, Johnny or Squirrel Shawl Collar.
- Genuine Ocelot Leopard, Plain or Trimmed.
- Genuine Coco Squirrel with Fox Shawl Collar.
- Natural Siberian Squirrel, Fox Shawl Collar.
- Genuine Jap Mink, Fox Shawl Collar.
- Genuine Russian Pony, Fox Shawl Collar.
- Genuine Russian Caracul, Fox Shawl Collar.
- Coco American Broadtail, Fox Shawl Collar.
- Genuine Russian Pony, Shawl or Johnny Collar.
- Genuine Gray Moire American Broadtail, Fox Shawl Collar.
- Genuine Northern Seal, Johnny or Squirrel Shawl Collar.
- Hudson Seal, Johnny or Shawl Collar.

LaPOINTE'S

Meet Me at The Manx FOOTBALL SEASON

Make your home at HOTEL MANX

All big playing fields easily accessible. Excellent hotel service. Distilled running ice water in every room. Popular priced rates. Check your car at the hotel.

The Hotel Manx

POWELL St. at O'FARRELL, San Francisco

Helps for Shoppers

TOILET SETS

In the newest types in sets of as many pieces as you desire—These are always acceptable gifts and you will find a price range to suit your purse.

Manicure Rolls

In every variety—satin lined in many new shades. In these compact rolls you will find every instrument necessary for the toilet—Ask to see them.

PERFUMES

We have made a special effort to select the finest quality (price considered) perfumes that the market affords because here you will see perfumes from the world's best manufacturers such as Coty, Zanadu, Houbigant, Rogers Gallet, Valent Black Tulip, Hudsons, Coigate etc. In sets, bulk and purse sizes.

Compact VANITY CASES

In several distinct styles, in individual cases or without. Compressed or loose powder as you prefer—A necessary adjunct to every woman's toilet.

HANDBAGS

In a wide selection—tool and plain leathers, also cord and bill folds of plin seal and genuine English leathers—All are moderately priced.

PERFUME ATOMIZERS

There is a very large variety of perfume atomizers and applicators from which to choose—Gold and Silver plated with metal bulb or plain—Every new color is represented.

French Incense Burners

Quaint little images of Chinese and Japanese Gods, Kneeling Camels, Japanese Shrines, and Temples, Indian Elephants all in the oddest of oriental designs and a large stock from which to choose.

Parker Fountain Pens and Pencils

Single or in Sets

CLOSING OUT All Pyralin Ivory at Less Than 1/2 PRICE

WATCH OUR WINDOWS FOR PRICES

PELICAN DRUG Co.

712 Main St., Next to Pine Tree Theatre