

New Tax Law Tangle

There seems to be a difference of opinion in the state as to when the new law, relative to the collection of delinquent taxes, goes into effect. Klamath county, as will practically every other county except Multnomah, will collect the 1906 taxes under the old law. The delinquent property has been advertised to be sold by the sheriff for taxes in February.

According to the decision of Judge Webster, of the Multnomah county court, the sale of property in that county, by the sheriff for delinquent taxes is a thing of the past.

The amendments to the tax law made by the last legislature abolished tax sales, and the decision of the Multnomah county court not to advertise the delinquent tax list saved this property from being sold under the hammer this year.

The practice now is to issue certificates of delinquency on delinquent property. When the taxes on any piece of property have not been paid by the owner, they may be paid by the first person who applies, and to him is given the certificate of delinquency. This certificate may be redeemed at any time within three years by the owner of the property.

Interest at the rate of 15 per cent must be paid by the owner to the holder of the certificate of delinquency before he is permitted to redeem it. Under the old law the highest rate of interest that could be charged was 10 per cent.

At the expiration of three years, the holder of the certificate secures a deed through decree of the circuit court and the owner must appeal within 30 days from the date of the decree, or he can not appeal. The effect of the new law is believed to be that the purchaser of a tax title secures a title that can not be annulled.

It is not known where Judge Webster finds a reason for his interpretation of the law, unless it should be the repeal of the publication act for delinquent taxes. The law seems to be very plain to the ordinary mind.

The new law reads as follows:

Sec. 80.—That notwithstanding anything to the contrary in this act contained, all laws heretofore in force are continued in force and effect until all things and acts in and about the assessment, apportionment, and levy of taxes upon the basis of ownership of property on the first day of March, 1907, and the assessment, apportionment, levy and collection of taxes, and proceedings incident thereto, made or commenced prior to March 1, 1907, except as specified in section 55 of this act, have been fully and duly done and performed as fully as if this act had never been enacted, but the taxes levied on this basis of ownership of property on the first day

of March, 1907, shall be collected as herein provided.

Sec. 55.—All lots, tracts and parcels of land upon which taxes remain due and unpaid at the date of the taking effect of this act, and which have not heretofore been sold for such taxes, either to the county or to any person, except the taxes for the current year shall be deemed to be delinquent under the provisions of this act, and the same proceedings may be had to enforce payment of such unpaid taxes with penalty etc, and payment enforced and liens foreclosed and by virtue of the provisions of this act.

Obituary

The following account relative to the late Bartlett Obenchain is taken from the Central Point Herald:

Deceased was a native of Virginia, having been born in that state September 22, 1827. Early in life he emigrated to Iowa, when that state was on the far western frontier of civilization, and there, in 1850, he was married to Miss Nancy Morse, who is a cousin of Prof. S. B. Morse, inventor of the telegraph. In 1861 they crossed the plains to California, where they spent the winter, and the following spring they came to this valley, which has since been their home.

He is survived by one brother, John Obenchain, of Big Butte, Oregon; a widow, Mrs. Nancy Obenchain, of this place, and three sons and five daughters, as follows: Mrs. Alice Lindsay, Mrs. Jenny Wilson, Silas Obenchain and Mrs. Nannie Pankey, of Klamath county; M. M. Obenchain, of Oakland, California; Mrs. Sarah Pankey, of Central Point; Mrs. Minnie Peninger, of Gold Hill, and George Obenchain, who resides on the old homestead near Central Point.

Deceased was for many years a member of the M. E. church, and as a citizen and neighbor he was held in high esteem by all.

The funeral was held from the residence Tuesday morning, interment being made in the Jacksonville cemetery.

"Where Hearts are True"

The home talent of this city has on every occasion acquitted itself with credit, and Thursday night in the pretty drama, "Where Hearts are True," the local artists, under the direction of Mr. Wm. V. Mong, scored another hit.

The play is in three acts picturing a ranch scene and Indian fight in Arizona. It is Mr. Mong's own production and, while it requires a large cast of characters, it gives everyone in the play an opportunity to display talent. Mr. Mong is an artist and stands high in the profession, while Mrs. Mong was exceptionally good in the character she portrayed. Among the local actors were Earl Whitlock, C. T. Oliver and Fred Bamber, all of whom are too well known to Klamath Falls theatre goers to need any mention. However, Mr. Bamber, in the role of a negro wench, did justice to an extremely difficult character, and Mr. Oliver was a good representation of a frontiersman. Roy Walker

Building Will Be Active

Klamath Falls business men are not letting the present financial stringency effect their plans for building during the coming summer. It cannot be said that Klamath Falls has been built up by outside capital, as nearly all of the present handsome structures have been erected by our own business men, who have made their money here and consider local property the best investment on the market. When a town's own citizens, who are more fully acquainted with the conditions than any outsider can be, are not afraid to invest their money in business blocks, it proves that the city's future is assured. Nearly all the parties who are said to be contemplating building are local people, although several outside parties have been here looking for building locations for business houses. Among those mentioned as figuring on building are: J. Jacobs, corner of Main and Third; H. M. Bristol, who owns the property adjoining the Murdoch building; the First National Bank will possibly build on their property at the corner of Main and Fourth; Geo. E. Hurn, the hardware merchant and Judge L. F. Willis are said to be seriously considering building on their respective Main street property; F. J. Bowne will build if he can secure additional frontage from the Odd Fellows. It is possible that the Odd Fellows and Mr. Bowne may unite in the construction of a modern block. The two properties would give them 90 feet frontage. The Hamaker estate have been planning to build on the corner opposite the postoffice, but they have about decided not to build until next year. As all of the above property is within the fire limits, the new buildings will necessarily have to be of brick or stone.

Many new business houses will also open up this summer. H. A. Richardson, of Pendleton, who was here recently looking for a location, was very much pleased with the prospect. He expects to return in the spring and if he can secure a suitable building, will probably open up a big department store.

SELLING THE GOODS

Fitch Real Estate Agency Sells Much Property

One of the most remarkable real estate records made in this county is that of E. E. Fitch, who during the past sixty days, notwithstanding the financial flurry and supposed hard times, has sold about \$50,000 worth of Klamath County property. A record of this kind must command attention and enable Mr. Fitch to secure all the options he may desire, since he shows his ability to sell. Following is a list of the property sold and the consideration for same:

Dewey & Hyde to J W Has-	kins, 328 acres.....	\$13,120 00	
G L Lesley to C M Merritt,	147 acres.....	7325 00	
T O Henley to Mrs Cannon,	160 acres.....	2500 00	
A Eigner to J W Haskins, 100	acres.....	900 00	
Taylor estate to J W Taylor,	160 acres.....	2500 00	
W Vallandigham to Jno Mer-	ry, 290 acres.....	2650 00	
A N Cox to E Elvey, 120 acres	A E Stookey to N Johnson	and C Maupin.....	7200 00
H Wilson to H Offenbacher	160 acres.....	1500 00	
T J Offield to A Strickland,	city property.....	2200 00	
G L Schwartz to J Frank	Adam, 160 acres.....	2400 00	
W Bassett to Jennie Dunn,	320 acres.....	6250 00	

RELINQUISHMENTS
H Lampe to F Hartman
Mr. Hogan to G Smith
Total.....\$51,000 00

Public Library

The Free Public Library is open every evening from 6:30 to 10 o'clock; and Saturday and Sunday afternoons from 2 to 5:30 o'clock. A cordial invitation is extended to all.

Merit Printing executed at the print shop of the Klamath Republican.

Notice

Notice of Intention to Change the Principal Place of Business of the German Commercial Savings Bank of Klamath Falls, Oregon.

Pursuant to the written consent of the holders of all the Capital Stock of the GERMAN COMMERCIAL SAVINGS BANK, which written consent has been obtained, and is now on file in the office of said corporation, and pursuant to the resolution of the Board of Directors of said corporation, ordering that the removal and change herein mentioned be made.

Notice is hereby given, that it is the intention of said corporation to remove and change its principal place of business from the town of Klamath Falls, Klamath County, Oregon, to the city of Portland, Multnomah County, State of Oregon, said removal and change to take effect on the 20th day of March, A. D. 1908, after the due publication of this notice.

By order of the Board of Directors.
Dated this 20th day of January, 1908.
F. N. MYERS,
Secretary German Commercial Savings Bank. 1-23-27

Notice for Publication

Department of the Interior, United States Land Office, Lakeview, Oregon January 8, 1908.

Notice is hereby given that the State of Oregon has, under the provisions of the Act of Congress of August 31, 1848, and the acts supplemental and amendatory thereof, made application for and is entitled to the following described unappropriated, non-mineral, surveyed public land as indemnity for losses to its grant for common school purposes, to-wit:
List No. 243, for the sec 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

School Lands

Department of the Interior, United States Land Office, Lakeview, Oregon, Dec. 23, 1907.
Notice is hereby given that the State of Oregon has, under the provisions of the Act of Congress of August 14, 1848, and the acts supplemental and amendatory thereof, made application for the following described unappropriated, non-mineral surveyed public land as indemnity for losses to its grant for common school purposes, to-wit:
List No. 242, for the sec 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680,