

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 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 employe of such organization shall receive any pecuniary profit from its operations.

Return to Private Deliveries

Van Riper Bros., the grocers, have established an automobile delivery. The systematic delivery heretofore maintained by all of the grocery store in the city has been abandoned, and every business house is now running its own wagons. It is likely that other stores will soon put on automobiles.

Splendid progress is being made on the excavation for the new building to be erected by G. W. White, just east of the American Bank and Trust company. The building is to have a 60-foot front, and is to be two stories high.

Henry Semon is in the city from his ranch near Stukel bridge. He has put in a large acreage of potatoes and says the prospects are fine for a good crop.

CANAL WORK TO BEGIN IN JULY

CONSTRUCTION BY RECLAMATION SERVICE HAS BEEN DELAYED PENDING SETTLEMENT OF RIGHTS OF WAY

There are now pending before the interior department offers to compromise both the Albright & Mickler and Olene Livestock company rights of way suits. It was impossible for the owners of the lands and the representatives of the reclamation service to come to an understanding regarding the value of the lands needed by the government for rights of way for the extension of the east branch canal. To force the matter to a conclusion the government several weeks ago brought condemnation proceedings in the federal court at Portland. Both parties have submitted compromise propositions, and it is likely that amicable settlements will be reached. While these matters are awaiting adjustment the local office is curing minor defects in other rights of way deeds. The ruling was made by the secretary of the interior that no work could be undertaken until all titles to rights of way were perfected has caused considerable delay in getting work on the Klamath project started. In speaking of this project Engineer W. W. Patch said that probably by the 1st of July considerable work will be under way. The first work to be undertaken will be at Olene. A steel flume will be built across the river to carry the water from the east branch to Poe Valley. The Griffith lateral will also be started as soon as some of the apparently immaterial defects in titles can be cured. It is likely that this work will be done by force account, as only the upper portion of the canal can be built until a right of way can be secured across the Boyse estate, which is involved in litigation. The season is already pretty well advanced, but Mr. Patch hopes to get the Poe Valley extension and the Griffith lateral built this year. Had it not been for the condemnation proceedings and the new ruling by the interior department the government would now be working a large force. The local office is well up in its work, and has long since made all plans for the current year. All that is needed is the approval from headquarters. When this is received bids will be advertised for and contracts let.

MAKING MUCH PROGRESS ON COUNTY HIGHWAYS

County court held a regular meeting Saturday to settle up with several road bosses from the different camps. Splendid progress is reported in building good roads. Some exceptionally good work has been done between this city and Olene. Several of the steep grades have been cut down and low places filled in. The work is in the hands of competent men, and Klamath county will soon be able to boast of some of the best roads in the state. Most of the work is being done by the farmers of the Klamath Basin.

FOURTH SEWER UNIT COMPLETE

The last sewer unit was completed Saturday. This is known as the fourth unit, and comprised portions of the Hot Springs addition and the Nichols addition. The unit comprised over 8,000 feet, and was built by the Chapman Construction company. The system will be turned over to the city Monday.

Until the tangle over the charters is settled it is likely that considerable trouble will be experienced in getting new work started. Most of the thickly settled portions of the city are now supplied with sewers, and just as soon as the work can be legalized steps will be taken to get a sewer system in Mills addition, and also in portions of the Hot Springs addition not now supplied.

Bert Childers came in from his Langell Valley home, Friday night to take in the Rodeo.

PROFESSIONAL CARDS

C. C. BROWER
Attorney and Counselor at Law
Rooms 7 and 8.
Murdoch Bldg. Klamath Falls

WILL A. LEONARD
Dentist
White-Maddox bldg.

MUSIC
Orchestra or Band
Furnished for all occasions
A. Y. TINDALL
Klamath Falls Herald Office

"KODAK"
Developing and Printing
Carefully and promptly done, as well as portrait work. Mail your orders to
COTTAGE STUDIO
Klamath Falls, Oregon

RE-ELECT OLD OFFICERS WATER USERS ASSOCIATION

All of the old directors were re-elected at the annual meeting of the stockholders of the Klamath Water Users Association held Friday afternoon. There were no opposition nominations against the old directors in the Third and Fourth districts and Abel Ady, C. G. Merrill and C. A. Bunting received all but a few scattering votes. In the First district J. R. Dixon and J. R. Elliott were nominated, and in the second John Irwin and Hans Nylander. The vote was as follows: Dixon 6,400, Elliott 2,235; Irwin 7,118, Nylander 1,511. Directors meeting was held Saturday morning, and old officers were re-elected as follows: Abel Ady president, John Irwin vice president and A. E. Elder secretary.

A communication was considered from the department to the effect that the rights of way on the east branch in Poe Valley had been practically adjusted, and the department expected to be able to commence work on the canal in the near future. On account of the lateness of the season it is probable that this work will have to be done by force account, as it would consume too much time to go through the form of advertising for bids and awarding contracts.

WINNERS IN FIRST DAYS' EVENTS AT ELKS' RODEO

The winners in the events of the first day of the Elks' Rodeo are as follows:

Men's Relay Race—Fort Klamath 1st, time 6:52; Klamath Falls 2d, time 7:40; Merrill 3d, time 8:10.

Men's Cow Pony Race—Wm. Dalton 1st, time 26 seconds; Jack Hawthorn 2d, time 28 seconds; John Copeland 3d, time 29 seconds.

Ladies' Cow Pony Race—Miss Graham 1st, time 28 seconds; Miss Crisler 2d, time 30 seconds.

Men's Wardrobe Race—Hosley, Merrill, 1st, 2:35; L. C. Sisemore, Ft. Klamath 2d, 2:36; Harry Stilts, Klamath Falls, 3d, 2:36 1/2.

Maverick Race—John Ivory 1st.

Steer Busting Contest—Ray Pickett, 1st, 1:19; Ben Pickett, 2d, 1:45.

Champion Bucking Contest—Those who qualified: Harry P. Brown, Ray Pickett and Bob Adams.

The new home for the Pacific States Telegraph and Telephone company is nearing completion. Just as soon as it is ready for occupancy the new switchboard will be installed, and Klamath Falls will then have an up-to-date system.

FIFTY KITTENS ARE NOW ABROAD

After nine days wondering in darkness through the land of Hoo Hoo, there are fifty young kittens abroad in Klamath county today with their eyes open. True, some of them are barely able to keep their eyes open today, but nevertheless their eyesight was restored to them at the greatest concatenation of Hoo Hoo held on the Pacific coast this year. The affair was held in the Odd Fellows, building, and it was something after midnight when the Black Cats finally concluded their session. Refreshments were served in the banquet room.

There are about fifty Hoo Hooes from San Francisco and outside points, and Saturday with local members made an excursion on the Upper Lake. A banquet was served to the Hoo Hooes Saturday evening at the White Pelican hotel. This was begun about 7 o'clock, and as it is kind of in the nature of the feline tribe to enjoy a fight, a number attended the boxing exhibition at the opera house after the conclusion of the banquet.

Bert Childers came in from his Langell Valley home, Friday night to take in the Rodeo.

Mrs. Chris Heidtman came in from Merrill Thursday to enjoy the Rodeo with her many friends in this city.

NOTICE FOR PUBLICATION (Not Coal Lands)

Department of the Interior, United States Land Office at Lakeview, Oregon, May 13, 1912.

Notice is hereby given that Ava M. Barnes, whose postoffice address is Klamath Falls, Oregon, did, on the 1st day of March, 1912, file in this office sworn statement and application No. 05290, to purchase the NE 1/4 SW 1/4, SE 1/4 SW 1/4, NE 1/4 SE 1/4, NW 1/4 SE 1/4, Section 32, Township 37 S., Range 9 E., Willamette Meridian, and the timber thereon, under the provisions of the act of June 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraiser, and that, pursuant to such application, the land and timber thereon have been appraised at a total of \$538.75; the timber estimated at 125,000 board feet at \$1 per M., and 525,000 board feet at 75 cents per M., and the land at \$20; that said applicant will offer final proof in support of his application and sworn statement on the 29th day of July, 1912, before C. R. De Lap, county clerk of Klamath county, Oregon, at Klamath Falls, Oregon.

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat the entry.

A. W. ORTON, Register.

PUBLICATION OF SUMMONS

In the Justice's Court, District of Linkville, Klamath County, Oregon.

H. H. Bishop, by B. St. George Bishop, His Attorney in Fact, Plaintiff,

vs. Frank P. Sargent, Defendant.

To Frank P. Sargent, the above-named Defendant:

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 on or before the last day of the time prescribed in the order for publication made herein, to-wit: The sixth day of June, 1912, and if you fail to so answer, for want thereof plaintiff will take judgment against you as demanded in his complaint on file herein, to-wit: For the sum of \$181.60, being balance due on a promissory note as in plaintiff's complaint alleged and for plaintiff's costs and disbursements herein. This summons is served upon you by order of the Honorable Charles Graves, Justice of the Peace of the above-entitled court, dated April 23d, 1912, and the date of the first publication being the 25th day of April, 1912, and the date of the last day will expire on the 6th day of June, 1912.

MERRYMAN & DUNCAN,
4-25-6-6 Attorneys for Plaintiff.

NOTICE FOR PUBLICATION

United States Land Office, Lakeview, Oregon, May 10, 1912.

Notice is hereby given that the Northern Pacific Railway company, whose postoffice address is St. Paul, Minnesota, did on the 14th day of February, 1912, file in this office its application to select under the provisions of the act of congress approved June 1, 1898 (30 Stat. 597, 620), as extended by the act of congress approved May 17, 1906, the NE 1/4 SW 1/4, Sec. 25, T. 33 S., R. 6 East, W. M.

Any and all persons claiming adversely the lands described, or desiring to object because of the mineral character of the land, or for any other reason, to the disposal to applicant, should file their affidavits of protest in this office on or before the 10th day of July, 1912.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION

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

Notice is hereby given that Harry W. Engle, of Fort Klamath, Oregon, who, on February 17, 1911, made homestead entry No. 03912, for lots 13, 14, 15, 16, 23 and 24, Section 10; lots 7 and 8, Section 15, Township 33 S., Range 7 1/2 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 28th day of June, 1912.

Claimant names as witnesses: D. W. Ryan, E. M. Loeper, J. H. Hessig, James Kirkpatrick, all of Fort Klamath, Oregon.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION

(Not Coal Lands)
Department of the Interior, United States Land Office at Lakeview, Oregon, March 30, 1912.

Notice is hereby given that Jay

J. Arant, whose postoffice address is Klamath Falls, Oregon, did, on the 17th day of January, 1911, file in this office sworn statement and application, No. 04394, to purchase the E 1/2 NE 1/4, SW 1/4 NE 1/4, section 13, township 38 south, range 9 east, Willamette Meridian, and the timber thereon under the provisions of the act of June 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraiser, and that, pursuant to such application, the land and timber thereon have been appraised at a total of \$487.50, the timber estimated at 225,000 board feet at \$1.50 per M., and the land \$150; that said applicant will offer final proof in support of his application and sworn statement on the 7th day of June, 1912, before C. R. De Lap, county clerk of Klamath county, at Klamath Falls, Oregon.

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat entry.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION (Not Coal Lands)

Department of the Interior, United States Land Office at Lakeview, Oregon, May 23, 1912.

Notice is hereby given that Albert Mark, whose postoffice address is Olene, Oregon, did, on the 9th day of November, 1911, file in this office sworn statement and application No. 05134, to purchase the NE 1/4 SE 1/4, Section 31, Township 39 S., Range 11 1/2 E., Willamette Meridian, and the timber thereon, under the provisions of the act of June 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraiser, and that, pursuant to such application, the land and timber thereon have been appraised at a total of \$100, the timber estimated at 140,000 board feet, at 50 cents per M., and the land at \$30; that said applicant will offer final proof in support of his application and sworn statement on the 27th day of July, 1912, before C. R. De Lap, county clerk of Klamath county, at Klamath Falls, Oregon.

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat entry.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION

(Not Coal Lands)
Department of the Interior, United States Land Office at Lakeview, Oregon, May 17, 1912.

Notice is hereby given that James B. Short, whose postoffice address is Olene, Oregon, did, on the 17th day of November, 1911, file in this office sworn statement and application No. 05153, to purchase the SE 1/4 NW 1/4, Section 31, Township 39 S., Range 11 1/2 E., Willamette Meridian, and the timber thereon, under the provisions of the act of June 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraiser, and that, pursuant to such application, the land and timber thereon have been appraised at a total of \$200, the timber estimated 280,000 board feet, at 50 cents per M., and the land at \$60; that said applicant will offer final proof in support of his application and sworn statement on the 26th day of July, 1912, before C. R. DeLap, county clerk of Klamath county, at Klamath Falls, Oregon.

Any person is at liberty to protest this purchase before entry, or initiate a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat the entry.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION

(Not Coal Lands)
Department of the Interior, United States Land Office at Lakeview, Oregon, May 13, 1912.

Notice is hereby given that Marion J. Barnes, whose postoffice address is Klamath Falls, Oregon, did, on the 9th day of October, 1911, file in this office sworn statement and application No. 05046, to purchase the lot 3, Sec. 6, Twp. 37 S., R. 9 E., Willamette Meridian, and the timber thereon, under the provisions of the act of June 3, 1878, and acts amendatory, known as the "Timber and Stone Law," at such value as might be fixed by appraiser, and that, pursuant to such application, the land and timber thereon have been appraised at a total of \$645, the timber estimated 860,000 board feet at \$.75 per M., and the land nothing; that said applicant will offer final proof in support of his application and sworn statement on the 20th day of July, 1912, before C. R. De Lap, county clerk of Klamath County, Oregon, at Klamath Falls, Oregon.

Any person is at liberty to protest this purchase before entry, or initiate

a contest at any time before patent issues, by filing a corroborated affidavit in this office, alleging facts which would defeat the entry.

A. W. ORTON, Register.

NOTICE FOR PUBLICATION

(Not Coal Lands)

Department of the Interior, United States Land Office at Lakeview, Oregon, May 13, 1912.

Notice is hereby given that Andrew J. Manning, of Klamath Falls, Oregon, who, on February 12, 1912, made homestead entry No. 04262, for lot 4, Section 2, Township 37 S., Range 19 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, Oregon, at Klamath Falls, Oregon, on the 25th day of June, 1912.

Claimant names as witnesses: J. Y. Johnson of Klamath Falls, Oregon; Valentine Bernhardt of Klamath Falls, Oregon; J. P. Colahan of Dairy, Oregon; John Leonard of Klamath Falls, Oregon.

A. W. ORTON, Register.

SUMMONS

In the Circuit Court of the State of Oregon, for the County of Klamath.

George E. Morey, Plaintiff, vs. H. L. Greer and Sara B. Greer, His Wife, Defendants.

To H. L. Greer and Sara B. Greer, Defendants Above Named:

In the name of the State of Oregon: You and each of you, are hereby required to appear and answer the complaint filed against you in the above-entitled suit, on or before the 11th day of July, 1912, that being the last day of publication of this summons, and the last day within which you are required to answer, as fixed by the order of publication of this summons.

If you fail to appear and answer the plaintiff will apply to the court for the relief demanded in said complaint.

Said suit is brought to foreclose a mortgage, dated January 15, 1910, and executed by each of you to said plaintiff, upon the following described real property, to-wit:

The E 1/2 of NE 1/4, SW 1/4 of NE 1/4, and NW 1/4 of SE 1/4, all of Section 29, Tp. 39 S., R. 9 E., W. M., containing 160 acres, more or less;

To secure to the plaintiff the payment of three certain promissory notes, dated November 17, 1909, and payable on or before one, two and three years after date, respectively, for the sum of \$1,500 each, with interest thereon at the rate of 7 per cent per annum from date, and reasonable attorney's fees, in the event suit should be necessary to collect same, two of such notes, with interest thereon from date, being now unpaid.

Plaintiff prays a decree against you in said suit, as follows:

1. That he be given a judgment against you for the principal sum of \$3,000, with interest thereon, at the rate of 7 per cent per annum since November 17, 1909; for the sum of \$206.28, taxes, including penalties and interest, on said property for the years 1909, 1910 and 1911, with interest thereon, at the rate of 7 per cent per annum, since April 27, 1912; for the sum of \$1,219, assessments and charges levied against said property by the Klamath Water Users Association, and the United States of America, on account of irrigating said land for the years 1910, 1911 and 1912, with interest thereon at the rate of 7 per cent per annum since May 1, 1912; for the sum of \$500, attorneys' fee, and for costs and disbursements of suit and accruing costs.

2. That execution and order of sale issue in said suit to the sheriff of Klamath County, Oregon, and that sale be made, as on foreclosure, as provided by law, on all of said real property, or a sufficient portion thereof to satisfy each of said unpaid notes and mortgage and interest thereon, as aforesaid; to pay said taxes, interest and penalties, with interest thereon, as aforesaid; to pay said assessments and charges levied for irrigation purposes, with interest thereon, as aforesaid; to pay said attorneys' fee, and to pay the costs and disbursements of suit and accruing costs.

3. That all right, title and interest of you, and each of you, in and to said property, or any portion thereof sold as aforesaid, be foreclosed, as provided by law.

Plaintiff prays for general relief. This summons is published once a week for a period of six successive weeks in the Klamath Republican, a weekly newspaper printed and published in the city of Klamath Falls, Klamath County, Oregon, by order of Honorable Wm. S. Worden, Judge of the County Court of Klamath County, State of Oregon, dated May 29, 1912, the first publication being made May 30, 1912.

STONE & BARRETT, Attorneys for Plaintiff.
5-30-7-11 r