

# Klamath County Yet the Worst in Debt

SALEM, Aug. 24.—Insurance Commissioner Ferguson has issued a quarterly report of his accounting department, showing the financial condition of the counties of Oregon at the close of business June 30, 1914, and from this it appears that 26 counties had surpluses ranging from \$2,706.06 in Clatsop, to \$1,050,736.23 in Multnomah, and that only eight counties showed deficits.

The counties showing a fund surplus were as follows:

Baker	\$ 74,606.55
Benton	39,493.05
Clackamas	66,188.09
Clatsop	2,706.06
Columbia	63,234.72
Coos	26,415.92
Douglas	229,322.67
Gilliam	10,432.03
Grant	58,787.88
Hood River	48,971.77
Lake	54,244.56
Lane	60,156.15
Linn	136,697.44
Malheur	30,842.71
Marion	299,313.09
Morrow	23,418.26
Multnomah	1,050,736.23

Polk	79,630.06
Sherman	23,500.07
Tillamook	72,963.77
Umatilla	117,348.63
Union	71,491.60
Wallaowa	33,233.28
Wasco	84,421.79
Washington	179,904.60
Yamhill	115,902.60

The counties showing a deficit were as follows:

Cook	\$ 13,691.60
Curry	8,568.94
Harney	13,032.29
Jackson	394,419.59
Josephine	229,867.29
Klamath	416,148.71
Lincoln	46,616.21
Wheeler	14,574.58.

County bond indebtedness is not heavy, only three counties having any, as follows:

Clatsop	\$170,000.00
Columbia	360,000.00
Jackson	460,000.00

In finding the surplus or deficit the bonded indebtedness was taken into consideration in the three counties named, as well as outstanding warrants and agency funds liability, as liabilities.

food. Swat the price-boosing middleman!

IN COMMON with other great men of the world, we proclaim our attitude as one of profound concern but strict individual neutrality. We cannot be dragged into the mess. Our classic features and our appointed person must not be marred or scratched. We have spoken.

IN THE STRESS of undue excitement across the water we had quite forgotten the advance of the army worm.—McCall says watch out for him.

Out of twelve candidates for nominees for justices of the supreme court of Kansas, Mrs. Lizzie S. Sheldon of Lawrence was one of the six successful candidates.

Telegraph operators in the service of the Sunset Central and Southern Pacific lines, from New Orleans to Portland, Ore., have been ordered by John E. Cowgill, chairman of the Order of Railway Telegraphers, to take a strike vote on the question of a raise in wages.

Recently a baby was born to Mr. and Mrs. Walter Byers of Coal Bluff, Ind., which had five teeth. Eighteen months ago a child was born to the same couple which had a full set of both upper and lower teeth.

People living along the route of the Anthony and Northern railroad in Kansas, which runs north from Pratt to a junction with the Union Pacific, have built a road without issuing any bonds. None of the officers of the road receives any salary.

S. A. Buck starts work on a large box factory at Eugene this week.

Among a list which included a large number of men, Miss Elise Leonida, 25 years old, daughter of a

## Type of French Autos for the Moving of Troops



France is probably using the automobile for war to a far greater extent than any other nation. She is prepared to convey hundreds of thousands of men over the magnificent roads laid out by Napoleon I. Many of these autos contain rapid fire guns for use on the field, and they may be turned into a line of batteries.

# Galloway Cancels Other Penalties

## Much Confusion Has Been Manifested by the Delinquent Regarding This Matter

There has been much confusion in regard to the penalties to be imposed in case taxes are delinquent and a question has brought the reply from the state tax commission that the 10 per cent penalty imposed September 1 for delinquency supersedes and takes the place of all prior penalties.

In his letter to Sheriff C. C. Low, Commissioner Charles V. Galloway of the tax commission says: "It is our opinion that 10 per cent is the total penalty to be added to taxes delinquent on the first day of September. This penalty applies to taxes as originally charged, and is not in addition to the cumulative penalty of 1 per cent a month applying during the five months prior to September 1, the date for delinquency. The 10 per cent penalty for delinquency supersedes and takes place of all prior penalties.

"We believe this is the clear meaning of that part of 3682, Lord's Oregon Laws, as amended by chapter 184, Laws of 1913, which reads as follows: "All taxes remaining unpaid on the said first day of September shall become delinquent. Upon all taxes so delinquent there shall be charged

collected a penalty of 10 per cent and interest at the rate of 12 per cent per annum on such taxes from the day on which they become delinquent until their payment."

"These two sentences as they stand in section 3682 are exactly as written in this office and presented to the legislature. If it had been intended that the 1 per cent a month penalty applicable prior to delinquency should be added to and collected with the 10 per cent penalty applicable after delinquency, a definite statement to that effect would have been inserted.

"As to taxes which under the old law, would have become delinquent after the first Monday in April, the new law provides a material reduction in penalty or interest charge where payments are made on or after September 1. Under the new law the additional charges on account of delinquency, 10 per cent penalty and interest at the rate of 12 per cent do not apply until September 1; under the old law the same penalty and rate of interest applied and began on delinquent taxes immediately after the first Monday of April.

"At the time the tax collector (the county treasurer) turns the delinquent tax roll over to the sheriff, on

or immediately after September 1, all penalties which may have accrued prior to that date on unpaid taxes are to be regarded as canceled. Section 3687, Lord's Oregon Laws, as amended by chapter 184, Laws of 1913, provides in part:

"If any of the taxes mentioned in the roll shall be unpaid and the tax collector shall be unable to collect the same, he shall on or immediately after the 1st day of September extend the amount of the tax upon each of the several parcels of real property, and upon the personal property assessed to each individual, in a column provided for such purposes on the tax roll, \* \* \*

"The tax collector is thus directed to carry forward into the delinquent column the amounts of all taxes as charged on the roll. Neither in this section nor any other do we find that he is directed or authorized to include penalties or interest with taxes and enter them in said column.

"The sheriff in making collections of delinquent taxes should include only penalties and interest from the date of delinquency, September 1, computed on the amounts of the unpaid taxes as originally charged and entered on the tax roll."

# Power Company Sues the City of Medford

MEDFORD, Aug. 24.—Suit has been filed in the federal court for Western Oregon at Portland by the California-Oregon Power company against the city of Medford as a final chapter in the long-standing controversy between the municipality and the corporation.

The power company in its complaint served upon City Recorder Foss prays for the following:

Judgment for \$17,614.63; the establishment of the validity of its franchise for twenty-five years from June 7, 1907, the date of the original franchise, and the payment of all

bills for city lights, at 6 per cent interest, since June 5, 1912, when the controversy started.

The company serves notice also that it has deposited \$2,185.37 with the court to cover what is owed the city under the 5 per cent agreement since June 5, 1912, asking that it be deducted from the \$20,000.

The suit is directed against the city, its mayor, its councilmen and recorder. The company is represented by Tapscott & Tapscott of Portland, Attorney A. C. Hough of Grants Pass, and Attorney A. E. Reames of Medford.

**Advertised Letters**  
The following unclaimed mail matter advertised on the 22nd day of August, will be sent to the dead letter office at Washington, D. C., on the 5th day of September, 1914:

- Allen, Miss Attie
- Anderson, M.
- Cake, C. A.
- Drake, E. F.
- Dixon, Mrs. M. E.
- Eusted, Frank
- Ford, Everett
- Goodwin, Phillip R.
- Heindl, G. L.
- Johnson, John
- Jones, Ed E.
- Leonard, Mrs. Sarah
- Messenger, Editor
- McCormack, Mrs. Alice
- McDonald, S. E.
- Nichols, Ross
- Nichols, Chas.
- Owen, Ruth
- Palmer, Mrs. Ann
- Ragsdale, Clarence
- Reams, Fred
- Reynolds, I. F.
- Ritemire, Lee
- Relly, Wm.
- Scyler, Charles (2)
- Stevens, Mrs. Carry
- Sullivan, Claud
- Sullivan, Claud
- Townings, Tom
- Thompson, Vesten
- Watson, Mrs. Mattie
- Woods, Mrs. L. R.
- Whitegon, Harry
- YOUNG, Chas. E.

A charge of 1c will be made on all letters delivered from this list. In calling for letters please say advertised.

W. A. DELZELL, P. M.

In the county court of the state of Oregon, for the county of Clackamas.

In the matter of the estate of August W. Neumann, deceased.

Notice is hereby given that by virtue of an order and license heretofore granted by the above-named court to the undersigned administrator of the estate of August W. Neumann, deceased, I will offer for sale, on and after the 25th day of September, 1914, will sell at private sale, for cash, to the highest bidder, subject to confirmation by the said court, the following described real property, to-wit:

The east half of the southwest quarter of section fifteen (15) and the northeast quarter of the northwest quarter, and the northwest quarter of the northeast quarter of section twenty-two (22), in township thirty-eight (38) south, range eleven (11) east of the Willamette meridian, being in Klamath county, state of Oregon, and containing one hundred sixty (160) acres, more or less.

All bids may be mailed to me or to my attorneys at Oregon City, Oregon.

GEORGE L. STORY, Administrator of the Estate of August W. Neumann, Deceased. Gordon E. Hayes and Earle C. Talmonth, attorneys. 10-17-24-31-7s

**Notice of Contest**  
Serial No. 05992; Contest No. 714 Department of the Interior, United States Land Office at Lakeview, Oregon, August 18, 1914.

To William G. Bonham of Olene, Oregon (Record address, Klamath Falls, Oregon), Contestee:

You are hereby notified that George W. Van Noate, who gives Klamath Falls, Oregon, as his post-office address, did on June 1, 1914, file in this office his duly corroborated application to contest and secure the cancellation of your homestead entry, Serial No. 05992, made August 30, 1912, for E 1/2 NE 1/4; NE 1/4 SE 1/4, Section 7, and the NW 1/4 SW 1/4, Section 8, Township 40 S, Range 12 E, Willamette meridian, and as grounds for his contest he alleges that Willard G. Bonham has not been on the said land for over one year

and he has made no improvements thereon.

You are, therefore, further notified that the said allegations will be taken by this office as having been confessed by you, and your said entry will be canceled thereunder without your further right to be heard therein, either before this office or on appeal, if you fail to file in this office within twenty days after the fourth publication of this notice, as shown below, your answer, under oath, specifically meeting and responding to these allegations of contest, or if you fail within that time to file in this office due proof that you have served a copy of your answer on the said contestant either in person or by registered mail. If this service is made by the delivery of a copy of your answer to the contestant in person, proof of such service must be either the said contestant's written acknowledgment of his receipt of the copy, showing the date of its receipt, or the affidavit of the person by whom the delivery was made, stating when and where the copy was delivered; if made by registered mail, proof of such service must consist of the affidavit of the person by whom the copy was mailed, and this affidavit must be accompanied by the postmaster's receipt for the letter.

You must state in your answer the name of the postoffice to which you desire future notices to be sent to you.

JAS. F. BURGESS, Register.  
Date of 1st publication, Aug. 24, 1914  
Date of 2d publication, Aug. 31, 1914  
Date of 3d publication, Sept. 7, 1914  
Date of 4th publication, Sept. 14, 1914

### Notice of Sheriff's Sale

By virtue of an execution in foreclosure duly issued by the clerk of the circuit court of the county of Klamath, state of Oregon, dated the 7th day of August, 1914, in a certain action in the circuit court for said county and state, wherein F. H. McCormack, as plaintiff, recovered judgment against Eugene V. Richet, Frank Richet and Oregon Inland Development company, a corporation, for the sum of eighteen hundred and forty-five and 27-100 dollars, two hundred dollars as attorneys fees and costs and disbursements taxed at twenty-three and 95-100 dollars, on the 7th day of August, 1914.

Notice is hereby given that I will on the 12th day of September, 1914, at the front door of the courthouse of Klamath county, in Klamath Falls, in said county, at 2 o'clock in the afternoon of said day, sell at public auction to the highest bidder, for cash, the following described property, to-wit:

The southwest quarter of the southeast quarter and the south half of the southwest quarter of section one (1) and the northwest quarter and the west half of the northeast quarter of section twelve (12), all in township thirty-nine (39) south, range eight (8) east of the Willamette meridian, save and except that portion of the above described lands described in that certain partial release of mortgage dated August 23, 1912, which is recorded in Volume 12 of Mortgage records of Klamath county, Oregon.

Taken and levied upon as the property of said Eugene V. Richet, Frank Richet and the Oregon Inland Development company, a corporation, or as much thereof as may be necessary to satisfy the said judgment in favor of F. H. McCormack, as plaintiff, against said defendants, with interest thereon, together with all costs and disbursements that have or may accrue.

C. C. LOW, Sheriff.  
By Geo. A. Haydon, Deputy.  
Dated at Klamath Falls, August 7, 1914. 13-20-27-3-10 aw

## MONUMENTS TO MARK HIGHWAY

SCHOFIELD & CO. COMPLETE ORNAMENTAL MARKERS TO BE PUT ON THE COUNTY LINE AND THE CITY LINE

Ornamental road markers, in the form of pressed stone monuments, have just been completed for the county court by Schofield & Co. These are to be placed on the Crook, Johnson, Lake, Modoc and Siskiyou lines at their junctions with Klamath county roads, and another is to be put on the corporate line at the end of Sixth street.

These monuments bear legends as to time of erection, etc., and two of them mark the Lincoln National Highway route. They will be put in place this fall.

## Scattered Shots

IN ANY EVENT, the weather is delightful.

HOW TO make a farm pay: Work. "COME ON IN—the blood's fine."

THIS COUNTRY is afflicted with too much middleman. He is numerous, he is greedy, rapacious, and never gets enough. He is a price-fixer, a price-booster, and his paw is in everyone's pocket. He is so greedy he would snatch the moss from a gravestone if he could sell it for breakfast

## German Commander Is Reported Dead

Roumanian colonel, took fourth place at the Charlottenburg Technical Academy of Berlin. She is the first woman to qualify as an engineer.

By unanimous vote of the council of education of Spain, presided over by Senor Gonzales Besada, it was decided to create a Spanish-American university in Madrid.

Miss Sybilla Schnatz, who recently celebrated her 80th birthday in Philadelphia, has spent fifty-nine years in bed, having been bedridden since she was 21 years of age.

## Hotel Arrivals

**White Pelican**  
G. L. Davis, San Francisco; Catherine Prehm, Merrill; C. A. Ruff, R. W. Clark, F. C. Stettler and wife, Harry B. Clark and wife, Mrs. Jeanette Stettler, Mrs. H. Wittenberg, Miss Genevieve Shaver, Ralph Wittenberg, Portland; Mrs. H. Wilson, Coalinga.

**Hotel Hall**  
Saturday—Jas. F. McCue, Thomas Van Horn, Esther Rees, Mrs. O. M. Young, San Francisco; J. W. Rankin, Los Angeles; A. F. W. Kresse, F. W. Buff, Hood River; J. E. Lee, Macdoel; Dan Wann, Yainax; W. E. Hammel, Eagle Point; Geo. F. Bickel, Portland; J. B. Rodger, Sacramento; Fred L. Taylor, Corning.

Sunday—C. F. Metteer, Sacramento; L. L. Collins, Folsom; H. T. Gardner, Pacific Grove; Geo. Whorton and wife, Lakeview; J. E. Lee, Macdoel; H. Salyer, Fresno; C. L. Clark, D. F. Hopkins, Edward Hackett, San Francisco; D. E. McMicken, Portland; C. A. Spears and wife, Oakland; W. J. Beoger, Cleveland, Ohio; A. H. Shodler, U. S. dredger; R. G. Churchill, C. C. Travois, city; H. P. Smith and wife, Durham, Calif.

At Roslyn, L. I., the country home of the bride's parents, Gifford Pinchot, former chief forester of the United States, was married to Miss Cornelia E. Bryce, daughter of Mr. and Mrs. Lloyd S. Bryce. The wedding was not to have taken place until after the senatorial contest in Pennsylvania is settled, but because of the serious illness of Mr. Pinchot's mother the wedding date was advanced.



Rumor in Belgium has it that General Otto von Emmich, the commander of the German forces which tried in vain for two weeks to capture Liege, had committed suicide because of his failure. Other reports said he was killed in battle while leading his troops. Reports continue to come that some German officers and many privates have committed suicide. There had been nothing, however, to prove that General von Emmich ended his own life. General von Emmich was 66 years old. He joined the army as a volunteer in 1866, and was promoted two years later to a lieutenant. He took part in the Franco-Prussian war in 1870-71. Afterward he was promoted through all the grades until he be-

Next **Wednesday** August 26  
**RED LETTER DAY**

At the *Golden Rule* Green Trading Stamp Parlor located in this store. Holders of *Golden Rule* stamp books should avail themselves of this opportunity to secure **FREE** stamps.

**10 Stamps Will Be Given Free**  
to the holder of every stamp book brought to this store Wednesday

**GOLDEN RULE**  
THE PEOPLE'S STORE