

DEPARTMENT OF REVENUE  
STATE OF OREGON

CERTIFICATE No 3921

Inheritance and Gift Tax Division

COUNTY Klamath

Salem, Oregon 97310

DETERMINATION OF TAX  
(ORS 118.180)PROBATE NO. Unprobated  
FILE NO.Inheritance Tax Certificate  
(ORIGINAL)

I, C. H. Mack, Director, do hereby certify that, pursuant to the Inheritance Tax Law of Oregon, no inheritance tax has been found due from the Estate of  
Victor Q. Hartell deceased, who died on or  
about the 14th day of January, 1970.

The following described real property (a) located outside the county of probate, or (b) included in an unprobated estate was considered in determining no tax liability:

Beg. at a pt. which is the N. W. corner of the S. W.  $\frac{1}{4}$  of the N. E.  $\frac{1}{4}$  (SW $\frac{1}{4}$  of NE $\frac{1}{4}$ ) of Sec. seven (7) in T thirty-eight (38), south of R nine (9), E. of the W. M.; thence, E. along the N. side of said S. W.  $\frac{1}{4}$  of the N. E.  $\frac{1}{4}$  (SW $\frac{1}{4}$  of NE $\frac{1}{4}$ ), four hundred forty-seven and five tenths (447.5) feet; thence, S. three hundred sixty-two (362) feet to the middle of the County Road; thence, N. seventy-two degrees (72) twenty-four (24) minutes W, four hundred sixty-nine and three tenths (469.3) feet along said County Road to the W. side of said S. W.  $\frac{1}{4}$  of the N. E.  $\frac{1}{4}$  (SW $\frac{1}{4}$  of NE $\frac{1}{4}$ ); thence, N. along said line two hundred twenty (220) feet to the place of beg., containing three (3) acres, more or less, and being the same land as described in deeds as recorded in Book 64 at pages 326-7 and in Book 162 at page 563 in Deed Records of Klamath County, Oregon.

DATED at Salem, Oregon, this 6th day of August, 1970.

C. H. MACK, Director

By *Ellis J. Sanders*  
Audit Supervisor Inheritance Tax DivisionSP\*18085-170  
EES:ld

STATE OF OREGON; COUNTY OF KLAMATH; ss.

Filed for record at request of Ganong, Ganong &amp; Gordon, Attorneys at Law

this 10th day of August A. D., 1970 at 9:18 o'clock A. M., and duly recorded in

Vol. M. 70 of Inher. Tax Receipts on Page 6762

fee 25¢

WM. D. MILNE, County Clerk  
By *Louise Mitchell*

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