

Tax Commissioner Urges Publication of Personal Tax List

State Tax Commissioner W. H. Osborne has written county clerks a letter urging them to publish the tax rolls in their respective counties. He recently addressed a similar request to county assessors. As a result he now testifies that wherever the publicity plan has been tried it has enlarged the taxable valuation of the county and to that extent has more equitably distributed the burden of taxation. County boards have option power over the law to cause the publication of each taxpayer's property valuation for taxation purposes. In some counties where tried it has opened the eyes of many to inequalities and to much tax shirking. The state tax commissioner's letter to county clerks says: "It is to be conceded by every one who is, in any way, connected with the administration of the tax laws of this state, that there is a considerable amount of property that is escaping its just burden of taxation. This can, in a measure, be remedied by concerted effort on the part of those whose duty it is to administer the laws, and to that end an effort should be made to see to it that all property is listed for taxation and that none escapes. "In a circular directed to you under date of May 11, 1921, it was requested that you place before the county board the feasibility of the publication of the tax rolls. In counties where this has been tried, such results have been accomplished as to clearly demonstrate that the plan is a success, and is a real remedy for some of the complaints with reference to high taxes. "I think we all confess a desire for a reduction in taxes, but it does little good to complain where a remedy is

not suggested. The one great trouble with the administration of the revenue law is our inability to compel an equal listing of property, and if by publishing the tax roll, it enlarges the taxable valuation of your county, then just to that extent will the burden be more equitably distributed. "It might seem that this was somewhat of a drastic provision, but if drastic provisions are necessary to compel the proper listing of property for taxation, then I am convinced that it should be pursued. "I should like very much that you report to me the action of your county board after you have presented to them my letter along this line under date of May 11, 1921, and if you have already started publicity, I would appreciate it if you would advise briefly what the result has been.

NOTICE

Hunting and trespassing in any shape or form on the SW 1/4 of SE 1/4, SE 1/4 of SW 1/4 and the West Half of SW 1/4, all in section 33-25-48, Box Butte county, Nebraska, is strictly forbidden. CHRIS. NEPPER. 52-53P

FATAL MISTAKE

(Situation: Burglar, caught red-handed, arraigned in court.) Woman: "The score of the feller! He pretended to be my 'usband and called out. 'It's all right, ralin'—it's only me.' It was the word 'darlin' wot give 'im away." —Punch (London).

Use the film box at bottom of stairs. 51-52 VANGRAVEN STUDIO

PAGE ST. PETER

Reward for information leading to whereabouts of Jacques S., a Frenchman, who died in 1879. V., 109 West Fifty-fourth street, New York.—A "personal" in the San Francisco Examiner.

HEMINGFORD

Mr. and Mrs. W. L. Clark and Rev. A. J. May were Alliance callers the first of the week.

Mr. and Mrs. H. E. Ford motored to Alliance Monday of this week.

Mr. and Mrs. O. W. Andrew and family, Helen and Eugene, departed Monday of this week by auto for an extended visit with friends and relatives in Pennsylvania and Ohio. They were routed via Sidney, Kearney, Lincoln, Omaha and Chicago, Ill. They expect to be away for about three months and during their absence Mr. and Mrs. J. M. Jenkins will occupy their residence while their new building is being erected.

The commencement exercises were well attended at the opera house last Friday evening. Rev. Dr. E. C. Newland of Crawford delivered the very satisfactory class address. There were twenty-two eighth grade graduates and two from the twelfth, Miss Margaret Wiltsey and Miss Ruth Muirhead. Each of these girls had splendid credits and very high averages, with Miss Wiltsey just enough in the lead to win the scholarship.

The work on the splendid residence of C. F. Wahl is progressing rapidly toward completion, and when finished will add much to the appearance of that section of the town.

The ball game on last Sunday between Hay Springs and Hemingford resulted in a score of 4 to 1 in favor of the visiting team.

About fourteen members of the Hemingford Rebekah lodge attended the district meeting in Antioch last Wednesday and reported a very pleasant and satisfactory event.

The Memorial day sermon will be preached at the Methodist church next Sunday at 11 a. m. by Rev. A. J. May. This is to be a union service and all are expected to attend in honor of the soldiers of all wars.

Frank Potmesil, who underwent an operation in St. Joseph's hospital at Alliance Wednesday of last week, is rapidly recovering and his Hemingford friends are anxiously looking for his return soon.

Allison Johnson, who is attending business college at Chadron, expects to spend next week at his home here.

The ladies' aid and home missionary societies of the Methodist church met at the home of Mrs. Robert Gibson last Wednesday. A good meeting was reported and as usual a mighty good feed.

Mrs. William Cory's mother, Mrs. Clayton of Alliance, is visiting her for a few days this week.

A large number of friends attended the funeral of Mrs. A. Wright in Alliance last Sunday at the Baptist church. Mrs. Wright was the sister of Mrs. William Cory and Mrs. H. O. Wildy and Mr. Claton of Hemingford. Their friends extend to them an expression of deepest sympathy.

An unusually large representation of the Hemingford people went to Alliance Wednesday for the opening game of the season with the Alliance team, and did some fine "rootin'". The Hemingford boys played so well and the citizens yelled so well that it went off to the tune of 11 to 7 in favor of the winning team—Hemingford, of course.

Another big damp spell struck Hemingford vicinity Wednesday night and Thursday found all vegetation going at the game of "hop, skip and jump."

Mrs. William Cory, who has been in the Edgemont hospital, is home and much improved with the treatments although not well yet.

Miss Blanch Wiltsey returned from the hospital at Edgemont recently and is getting along nicely.

How come nobody has charged the late lamented crime wave to spots on the sun?

Europe is willing to do anything with its debts except pay them.

ONLY ONE

Mumps were threatening a regiment of the A. E. F. which was preparing to leave for home and the medical officer was making inquiries as to who were immune.

"Have you ever had mumps?" he inquired of one soldier.

"Yesir."

"Hm-m. Both sides?"

"Nossir, only back in the States."

But," brightly, "I had a good attack of French itch on this side if that'll help any."—American Legion Weekly.

Kodak finishing—the modern, reliable way. 51-52 VANGRAVEN STUDIO

As the garden season gets under way it is only natural that people should be more interested in cabbages than kings.

A SIGN OF THE TIMES

A placard in the maternity ward of the Madison (Wis.) General hospital reads: "No Children Allowed."—M. L. N., in the Chicago Tribune.

MILD MOVIE

"Wuz it a good show, Buddie?" "Naw, only four killed."—New York World.

The Principles Of SUCCESS

Governor Frederick D. Gardner says—"My advice to a young man is to adopt the following four principles as his guide in life:

- "Affiliate with some church.
- "As soon as he can support a wife, marry a good girl, have a home and rear a family.
- "Star a bank account, save something and stick to one bank if well treated.
- "Protect your family and creditors by carrying ample insurance; take it out while young."

The First State Bank OF ALLIANCE

Firestone Prices Smashed

30 x 3 Plain Casing	\$11.45
30 x 3 1/2 Non-Skid Casing	\$14.55
32 x 3 1/2 Non-Skid Casing	\$22.15
30 x 3 1/2 Non-Skid Cord	\$25.45
32 x 3 1/2 Non-Skid Cord	\$37.80

TUBES

30 x 3 Grey Tube	\$2.25
30 x 3 1/2 Grey Tube	\$2.65
32 x 3 1/2 Grey Tube	\$3.00

(All Other Sizes in Proportion)

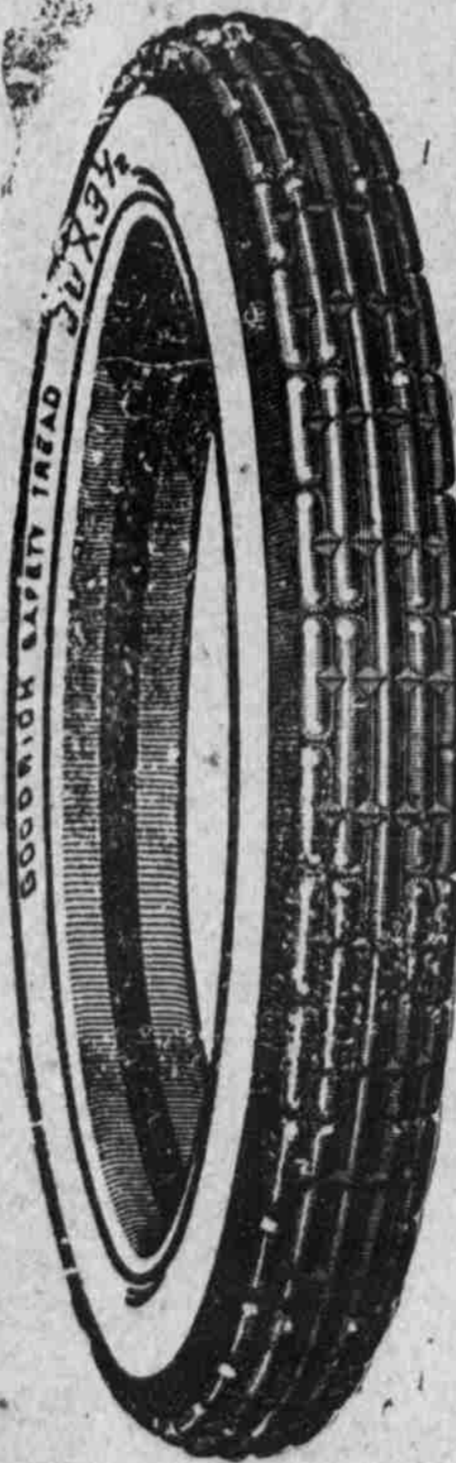
These Prices Include War Tax

Coursey & Miller
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Goodrich 30x3 1/2

Anti-Skid Safety Tread at the 20% Price Reduction



Here is a 30x3 1/2 tire, with snappy black tread and creamy white sides—clean, trim, splendidly finished—generously large and full in size, with the Goodrich anti-skid safety tread.

This tire will give you much longer mileage, the greatest of durability, the utmost riding comfort and the fullest satisfaction.

Like all other Goodrich tires the "30x3 1/2" is made only in one quality. It is so thoroughly and unusually good that its makers frankly declare it the best tire ever made for small cars.

THE B.F. GOODRICH RUBBER COMPANY
Akron, Ohio

Dealers everywhere are selling Goodrich Silver-town Cords, Goodrich Fabric Tires and Goodrich Red or Gray Tubes—all one quality—at the 20% reduction in prices which Goodrich made effective May 2nd, 1921.

Goodrich 30x3 1/2 anti-skid safety tread fabric tire now available at the 20% Price Reduction which went into effect May 2nd

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