

TAX ASSESSMENT TIME HERE AGAIN

Rather Severe Penalties
For Failure to List
Or False Listing

It's that time again: Friday, March 10, is the day of reckoning with the tax assessor.

All property in Holt county must be listed for taxation purposes at its actual valuation as of March 10. The assessment period will continue through April 20, according to County Assessor L. G. Gillespie.

Schedules already have been mailed out of Gillespie's office. These must be filled out and returned before the April 20 deadline.

According to Nebraska law, failure to receive a schedule does not relieve a taxpayer of responsibility of filing a return. Failure to list, refusal to list or false listing may bring about rather severe penalties as a form of tax evasion.

State Tax Commissioner Philip K. Johnson makes it quite plain:

"If it is found that a taxpayer has violated the law in making his return, then a penalty should be applied."

County assessors and their assistants have been "going to school" to prepare themselves for the annual chore. Gillespie attended sessions at Ord.

Being an even-numbered year, real estate as well as personal property will be reevaluated this year. In odd years, only personal property is assessed. But both classes of property are taxed every year.

Better assessment of personal property in the past 3 years has accounted for much of the recent increase in the state's total assessed valuation. The personal property total was 699-million-dollars in 1946, and over 1-billion-dollars last year.

But the assessed valuation is only 1 factor in computing the individual tax bill. The other is the mill levy applied to the assessment figure.

A schedule of uniform values adopted by the state assessors' association will be available to the assessor and his assistants to help determine proper valuations. Business and professional men will receive duplicate schedules. The original must be signed under oath, notarized and returned. Rural residents will receive in addition a form for agricultural statistics. The farm operator is required to fill out this form.

Interpreting the law, Gillespie says it is the sole responsibility of the taxpayer to be assessed by April 20 "or suffer a penalty."

"In Holt county, assessors have been appointed for the precincts to contact the taxpayers, prepare their personal schedules and assist in preparing the business schedules, if desired," Gillespie says.

"Livestock and grains will be assessed on the same basis as 1949."

"Time allotted for assessment and the number of taxpayers to contact, in some precincts, may not permit the assessor to contact you," Mr. Gillespie continued. "If at all possible contact your assessor and be assessed before he contacts you, thus expediting the assessment and lessening the expense."

**2 Cars Meet
In Collision**

EWING — Charges of "driving while intoxicated" were filed Monday in O'Neill justice of the peace court against Dallas Stonebraker, of Neligh, after the car he was driving was involved in a partial head-on collision Saturday night at 8:30.

H. W. Tomlinson, O'Neill justice of the peace, said the trial will be held March 23. Charges were filed by State Highway Patrolman Fay Roberson.

The car driven by Stonebraker was eastbound near the junction of highways 108 and 275. A car driven by a 19-year-old Ewing man, Lorraine Montgomery, was westbound when the accident occurred.

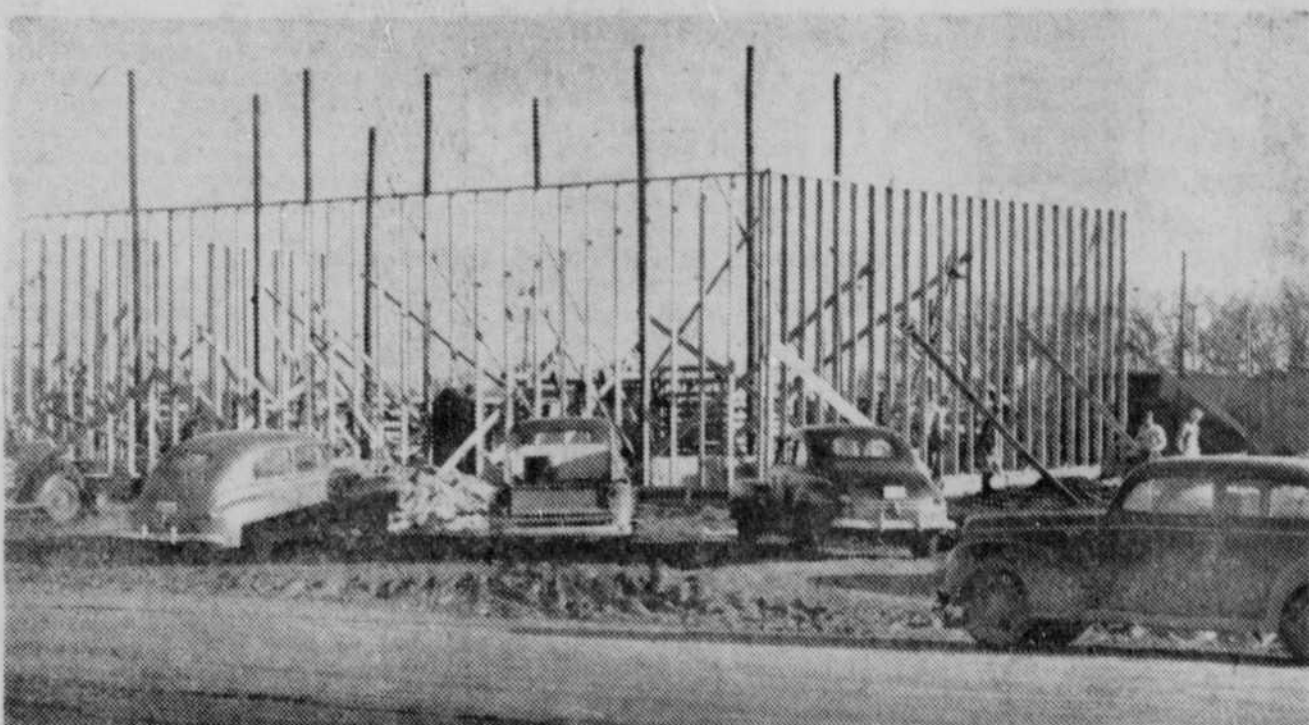
A passenger in the car driven by Montgomery, Miss Gloria Napier, also of Ewing, was injured. She received a cut lip that required seven stitches and a tooth was removed.

Montgomery, Stonebraker and a passenger in Stonebraker's car received minor cuts and bruises.

Visitor Here—
Ben Kuroki, of Lincoln, was a guest Friday and Saturday of Mr. and Mrs. Carroll Stewart and family.

DR. J. L. SHERBAHN
CHIROPRACTOR
Complete X-Ray Equipment
1/2 Block So. of Ford Garage
O'Neill, Nebraska

**DRS. BENNETT &
COOK**
VETERINARIANS
— O'NEILL —
Phones: 318, 424, 304



NEW PAVILION IS UP-AND-DOWN . . . On Saturday, February 18, the pavilion at the O'Neill Livestock Market was destroyed by fire. Construction of a new, larger barn was begun as soon as the embers burned themselves out. By Monday evening—eve of this year's historic

blizzard—workmen had made considerable progress (above). These erect studdings were bent and twisted after the big storm. Now workmen are obliged to start over.—The Frontier Photo by John H. McCarville.

Church

Notices

METHODIST (O'Neill)
Rev. V. R. Bell, pastor
Church school, 10 a. m., classes for all ages.

Worship service, 11 a. m., sermon, special music.
Junior and Intermediate Fellowship, 5 p. m.

Senior MYF, 7:30 p. m.
The choir practiced Tuesday evening. The membership training class meets every Tuesday after school. Twenty-one books have been given out. Anyone desiring to take the class be at the church each Tuesday afternoon.

The Young Adult Fellowship met for their regular semi-monthly meeting and party with a large group present. Mr. and Mrs. Grant Peacock and Mr. and Mrs. Robert Nicholas were hosts.

The church school workers' conference met Wednesday evening at the parsonage and matters pertaining to the Sunday-school were cared for.

The WSCS will meet Friday, March 17, at the church.

We invite you to worship.

METHODIST (Page)
Rev. T. O. Brownfield, pastor
Church school, 10 a. m.
Worship, 11 a. m.

The WSCS meets Thursday afternoon. Topic, "Advance in Japan"; leader, Beata Trowbridge; serving, Luella Brad-dock and Nune Fusselman.

Choir practice, Thursday, 8 p. m.
Sunday is dedication day. All are welcome to our services.

The friendship team from Randolph put on a demonstration program Sunday afternoon and evening for the Page Youth Fellowship. Mrs. R. O. Louthin, their sponsor, Miss Bette Clark, Bob Sellon, and Lewis Copple made up the team.

FIRST PRESBYTERIAN (O'Neill)
Rev. Ralph Gerber, pastor
Sunday-school, 9:45 a. m., Roy Sauters, superintendent.

Worship service, 11 a. m. Music by the choir; sermon: "Life Is the Affirming."
Westminster Fellowship, 8:30 p. m. Miss Barbara Bennett, moderator; Mr. and Mrs. Durlin DeBolt and Mr. and Mrs. Warren Taylor, sponsors.

A nursery is conducted each Sunday morning during the worship service.

The pastor's communicants' class meets in the pastor's study on Saturday at 1:15 p. m.

BETHANY FREE METHODIST (Amelia)
Rev. Ira I. Dixon, pastor
Sunday-school, 10 a. m., Clyde Burge, superintendent.

Worship, 11 a. m.
Children's service, 7:30 p. m.
Evangelistic service, 8 p. m.
Midweek prayer meeting, Thursday, 8 p. m.

Light and Life hour, Sundays, KMMJ, 750 kilo, 1 p. m.

**Demand for Seed
Oats Is Heavy**

Demand for seed oats is heavy in Holt county.

Farmers are cautioned by County Agent A. Neil Dawes to carefully select their seed as to where it is grown and for possible weed seed. Many times a scarcity of seed supply has been responsible for bringing new weed pests into a community.

"Remember, anyone selling grain for seed must have a state seed test and any persons purchasing seed grain should carefully examine the results of this seed test which gives germination, purity, and weeds present."

Dawes said, "It is too late to think about it after you have planted the seed. Why not buy registered seed the same as you would buy registered livestock?" he concluded. Certified seed is protection against planting weeds.

Plan to attend a dinner and card party St. Patrick's day at St. Mary's gym, sponsored by the Friends of St. Mary's. 44c

Livestock Sale Is On Again, Off Again

The Reynolds—Verne and Leigh—are having more than their share of trouble.

The O'Neill Livestock Market pavilion burned to the ground in mid-February, forcing an interruption of the sales at the market which they have managed since December 1.

Obstacles have been numerous in getting construction underway for the new building, primarily because the new structure is to be larger and improved from the standpoint of working efficiency.

In relatively short order actual construction was begun. Then zero temperatures held up the "running" of the concrete foundations.

By Monday of this week, the Reynolds were ready to announce there would be a sale today (Thursday) even though there would be certain inconveniences.

Then came Tuesday's high winds and the project was handed a severe setback.

But the Reynolds are confident spring is just around the corner. Come more snow or high water there will be a sale next Thursday, March 16.

**Boyd Assessor—
Names Deputies—**

LYNCH — Boyd County Assessor Loris H. Anderson has announced his deputy assessors as follows: F. S. Keeler, of Lynch; Fred Spencer, of Bush; Ray Long, of Mullen; Otto Wagner, of Bristow; Wilmer Landholm, of Morton; W. W. Braithwaite, of Spencer; Henry Salmen, of Ware; Nick J. Webster, of Butte; Harry Lewis, of McCulley, and R. H. Zink, of Basin.

ST. PAUL'S LUTHERAN (Chambers)
Sunday-school, 10 a. m.
Worship, 11 a. m.

Lenten services will be conducted on Tuesday evening, beginning at 8 o'clock. Pictures with the new projector will be shown.

The Ladies' Aid met Thursday at 2 o'clock at the home of Mrs. Helen Hoerle.

BETHANY PRESBYTERIAN (RFD, Ewing)
Rev. Ralph Gerber, pastor
Services for Sunday, March 12: Sunday-school, 1:30 p. m., Lawrence Chipps, superintendent.

Worship service, 2:30 p. m., sermon by the pastor.

Frontier for printing!

LYNCH NEWS

Mrs. C. H. Mills celebrated her 68th birthday anniversary with a group of ladies of the Wesleyan Missionary Society. Mrs. Mills received a large collection of birthday cards also several very nice gifts.

The Wayne Martz family was tendered a farwell surprise party Tuesday evening, February 23, before they leave for their new home on a ranch 23 miles south of O'Neill in the Chambers community. Rev. Norris Budensiek presented Mr. and Mrs. Martz with two beautiful religious pictures as a token of goodwill from the Wesleyan Congregation of Lynch. The Martz family moved on March 3.

Mrs. Joe Slechta, sr., spent several days last week visiting her sister, Mrs. Albert Tejral, and husband.

Rev. and Mrs. Morris Budensiek and sons and Mrs. W. T. Alford attended a funeral in Neligh last week.

Mrs. Mary Dunkak and son, of Bonesteel, S. D., visited the Guy and Pauline Mulhair homes one day last week.

Mr. and Mrs. Harrison James and family and Mr. and Mrs. Ralph Wurtz and baby, of Spencer spent Sunday at the Fred Wurtz home.

Mrs. Marvin Magnuson, of Des Moines, Ia., arrived Saturday for a month's visit with her parents, the F. T. Shunks.

The Assumption BVM altar society, of Lynch, met at the home of Mrs. Earl Rosicky on Thursday, March 2, with Mrs. Frank Cranford and Mrs. Ed-

ward Heiser cohostesses. Twenty-five members were present. After the business meeting games were played with Mesdames Anton Kalkowski, Lorie Micanek and Clarence Kolund winning prizes. Sandwiches and coffee were served at the close of the meeting.

Mrs. Mary Heiser is visiting at the Floyd Haun home in Spencer.

Oakleaf Chapter OES held its regular meeting with the following new officers: Ada Moffett, worthy maron, Albert Schindler, worthy patron; Edith Rutledge, associate matron; Eva Davy, secretary; Geraldine Speltz, treasurer; Rose Kriz, chaplain; Nelle Nelson, organist; Jeanie Schindler, Adah; Helen David, Ruth; Audrey Spence, Esther; Lois Harris, Martha; Irene Kellar, Warden; Gracia Craig, sentinel.

About 60 Lynch citizens attended the village Caucus nominating 2 full tickets. Citizens Caucus — Richard Ducker, Don Allen and Ernest Sixta, 2-year terms, 3 to be elected; Peoples Caucus — Dr. J. A. Guttery, Kenneth McMen and Clayton Thompson, 2-year terms, 3 to be elected. For village trustee, 1-year term: Citizens — Mel Leuken; Peoples — Jacob Birmeier; Police Magistrate: Citizens Wallace Courtney; Peoples — Raymond Counts.

JOHN R. GALLAGHER
Attorney-at-Law
First Nat'l Bank Bldg.
O'Neill Phone 11

LOOK ... ROTHMOOR!

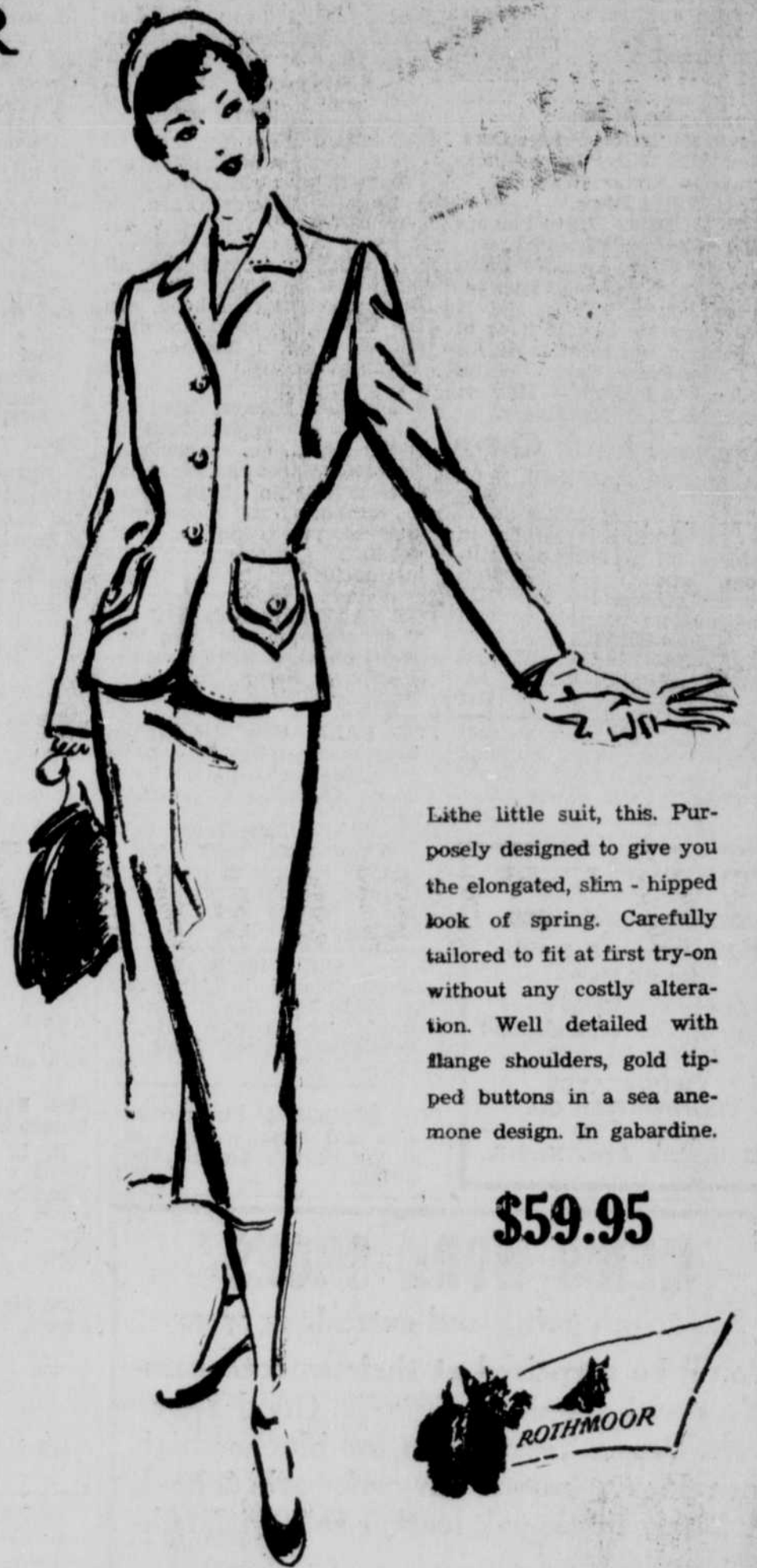
These Make News
ROTHMOOR

Our Newest Smartest ROTHMOORS
wear 1950 price tags! Each just \$59.95



Good choosing now — good for a long time to come. It's Rothmoor's famed four-button classic of the clean, long lines and easy looking, too, with its fanned-out pocket flaps, smaller shoulders, in-curving waist. Worsted miron.

\$59.95



Little little suit, this. Purposely designed to give you the elongated, slim-hipped look of spring. Carefully tailored to fit at first try-on without any costly alteration. Well detailed with flange shoulders, gold tipped buttons in a sea anemone design. In gabardine.

\$59.95

Fashion editors love the crisp look for spring. Rothmoor does it just as carefully as can be. Here, fine gabardine, sleek and fashionable, with the new narrowed shoulders and crossed flap pockets.

\$59.95

You'll find it just at ...

The Shop of Finest Fashions
The Apparel Shop
O'NEILL-NEBRASKA