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Omaha-Where the West is at its Best

THE RESURRECTION MORN.

For nearly two thousand years the sweetest story that has rung in the years of mankind is that which is to be repeated this day wherever the Christian religion has penetrated. It is the story of the resurrection-ringing and ringing from generation to generation, inspiring the hearts of the faint, giving new courage to the hopeless and strengthening the feeble footsteps of age tottering on the brink of the grave

"And if Christ be not asleep, then is our preaching vain, and your faith is also vain," declared the Apostle Paul to the Corinthian brethren.

It is upon the faith that Jesus Christ arose from the dead that the Christian religion is founded. "If in this life only we have hope in Christ, we are of all men most miserable," again declared the great evangelist who picked up the fallen torch of Christianity and fanned it to a brighter and stronger flame that has since lighted the whole world. Try as they may to discount the fact of Christ, atheists and agnostics stand mute in the presence of the intrepid Paul.

It was faith in this risen Christ that served the primitive Christians to walk into the lion-infested arenas calmly and unafraid. It is the faith that has dared unknown and unparalleled dangers to carry enlightenment. It is that faith, blooming and blossoming into unselfish service, that has founded hospitals, alleviated distress, builded orphanages and lifted mankind to higher levels. It is the faith that has lifted mountains of doubt, given solace to the afflicted and carried millions to the tombs without fear or faltering.

Faith in the risen Christ has withstood the fiercest assaults through a score of centuries, and is today stronger than ever before. The gentle Jew, born in the lowly manger of Bethlehem, this kindly philoso-

And those who delay payment until the creditor accepts a compromise and loss in order to save a little. Against these will be directed the power of a great organization. One million dollars has been set apart as ammunition for the war, and the courts will be appealed to in every case where fraud or dishonesty appears or is suspected.

People who habitually meet their obligations will in the end be the gainers. Every going concern affects the ratings of all who do pay. Every honest buyer makes his purchase with something of a feelthe deadbeat with what he consumes. No matter whether it is the manufacturer, the jobber, the retailer, the one who produces the raw material, the effect of the crook, swindler or deadbeat is the same.

The job is a huge one, because the business of the country is so vast. Resting as it does, on the element of personal responsibility, the factor of provisions. credit is the fundamental of commerce. Unless it be preserved, disorder and disaster are certain. It is to be hoped the credit men will pursue and exterminate if possible those who prey on society through the abuse of credit.

JEW'S NEW CENTER OF CULTURE.

Protests by the followers of Mahomet marked the ceremony of the opening of the Hebrew University at Jerusalem. Balfour was hooted and jeered by mobs. At Damascus, where he visited afterward, the house where he lodged was stoned. These demonstrations only serve to emphasize the universal rejoicing of the Jew, who sees in the event one more great institution to buttress his renewed hold on Palestine.

All over the United States the Jews express great joy at the opening of the school that is to solidify and strengthen the national aspiration of the race that has so long wandered among other nations of the earth. It is a strange commingling of racial and religious pride, modified by an intense devotion to the land in which they are now permitted to walk upright as freemen. It was England that promised them support and protection in recovery of Palestine. It was largely contributions from the United States that made that recovery possible. Balfour gave it the political, but America provided the financial, impetus that brought success.

So Jews in America rejoice, but with no thought of giving over citizenship in this land to assume that of the new kingdom of Judea. The rejoicing is that a national home has been provided for those of the race who have been so long without a country. Conhazard of life at times, and always of liberty. Restricted in opportunity, forbidden access to schools to the support of which they were compelled to contribute. Occupations closed to them. Oppressed in every material way. Now, in recovered Palestine, all this will vanish, and again the proud race will take its place among the nations of the earth.

Singularly appropriate, too, is the establishment of a university as the first step toward future greatness builded on a recovered past. For it was the Jew who, through the long centuries of intellectual darkness in Christian Europe, kept alive the light of learning, of science. Jews were the doctors, the lawyers, the astronomers, the teachers. From Athens and Alexandria, Constantinople and Jerusalem, they carried their learning to Bagdad, to other centers of Islam's flowering greatness, and divided with the Arab the lore they labored together to advance. Through Spain and France and Italy they penetrated Europe, and when the time came, it was to Jews the scholars of Europe found themselves indebted for the preservation of pure science. The Hebrew University of Jerusalem, new though it is, has behind it many centuries of cultural triumph. It should be a beacon light to not the Jew alone, but to civilization, for what it represents. And the political outbursts that accompanied its dedication should presage clearing skies for the magnificent enterprise.

Revised Intangible Tax Law

By THOMAS J. FITZMORRIS, Secretary Nebraska League of Savings and Loan Associations

During the legislative fight on the senate revision of the intangible tax law and the subsequent amend must take into account the factor of bad debts. That ments made by the conference committee, which means that the percentage of uncollectable credits whipped the measure into shape for enactment with his emergency clause, misunderstandings arose as to the scope of the law and its effect upon intangibles classified for taxation. News reports from Lincoln stated ing that part of the price he pays goes to provide that building, savings and loan association shares were classed for taxation with bank stock. Another report represented that "under the provisions of the bill as adopted building and loan stocks are exempt, while banks will be taxed on 70 per cent of the capital employed.'

A summary of the amended law now in force, made from an engrossed copy, disposes of the erroneous reports and makes for a better understanding of the

The difference between the old and amended intangible law takes four forms: Division of intangibles into two classes; applying a different rate of taxation to each class; the tax on bank stock, and the addition of searching penalties for evasion.

Classification of Intangibles.

Class A consists of "money, United States legal tender notes and other securities of the United States payable on demand, savings accounts, all bank deposits, bills of exchange, checks and drafts." Assessed and taxed at 21% mills on the dollar of the actual value.

Class B includes "all other kinds of intangible property which is not included in Class A, namely: Gross credits, including corporation shares and stocks, notes (other than notes secured by mortgages on real state situate in this state), contracts for cash or labor, udgments, choses in action, liens of any kind (other han notes secured by mortgages on real estate situate in this state), securities, debentures, bonds (other than hose of the United States or of this state or governmental subdivision of this state), annuities, and all other demands for labor or other valuable thing, whether due or to become due, and all other intangible property, except as otherwise provided" in the act. Taxed at 5 mills on the actual value, assessed and collected where the owner resides.

The capital stock of "every bank or banking asso ciation, loan and trust or investment company" is to be assessed "at 70 per cent of the mill rate at which tangible property is assessed in the taxing district" where the institution is located.

Taxation of Mutual Associations.

Building, savings and loan associations are not lassed with banks for tax purposes, nor is any of their assets exempt from taxation. Only in one way does the amended law change the tax on shares reported by the members, and that is by substituting for the former 25 per cent of the tangible rate a straight 5-mill tax stricted to the Pale, beyond which they ventured at on the taxable value of the shares scheduled by the owners. Directly and indirectly the members of the associations pay taxes in three ways: A tax of 4 mills on

the gross income of each association; a 5-mill tax on the taxable value of shares reported by the owners; the mortgage tax interest on real estate pledged as security for loans, paid by borrowing members.

Deductions Allowed.

The taxable value of shares or stocks of corporations is arrived at by deducting the value of the property taxed in some other way, such as real estate, notes secured by mortgages on Nebraska real estate, etc. Associations are corporate bodies entitled to the deductions provided by law. Otherwise double taxation would result.

Notes secured by mortgages on Nebraska real estate, on which the borrowing members pay the tax, the office buildings, furniture and fixtures, and real estate acquired in course of business, all taxed at the tangible rate and paid by the associations, constituted 921/2 per cent of the total assets of Nebraska associations on June 30, 1924. Officials reports on that date, compiled by the state department of trade and commerce, show total assets of \$123,021,650, of which \$110,843,804 were scheduled as first mortgage real estate loans, and \$3,-972,624 as office buildings, furniture and fixtures and other real estate, taxed as tangible property. The gross income tax, paid by the associations, covers cash on hand and loans to members on pass book security, totaling \$4,577,923, leaving \$3,600,000 of the combined assets of associations on which to base the taxable value of shares reported by the owners for taxation.

State Tax Commissioner Williams announces that the taxable value of association shares reported for taxation by the owners this year will be 10 per cent of the sum reported taxable at 5 mills. The tax amounts to 50 cents on each \$1,000 reported to assessors. The commissioner's ruling is the same as that made by his predecessors, Commissioners Osborne and Smith.

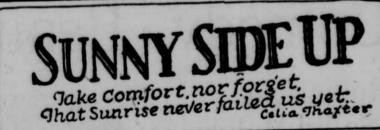
Penalties for Evasion.

The "teeth" in the amended law, fashioned by Representative Bynum and Senator Robbins, does not go into effect until April 1, 1926. The legislative dentists deemed a year none too long for the gums to harden and the public become familiar with the size and gripping power of the "molars." It is enough to point out at this time that assessing officers, if suspicious reports are turned in, are empowered to summon the suspects, "require the production of any books, records or papers containing evidence of such property. The person summoned shall answer under oath and give all information which he may possess," . . . "and no person so summoned shall be excused from answering any question put to him on the ground that his answer might tend to criminate him, but no answer he shall make shall be used against him in any criminal prosecution."

When concealment or undervaluation is proven, the cost of the investigation is to be assessed against the property involved, together with "a penalty of 200 per centum of the total value of all the property listed and returned." Neglecting or refusing to comply with the law involves a fine ranging from \$10 to \$2,000 and costs. and confinement in a county jail until paid, besides the additional risk of prosecution for perjury.

Petitioning a Senator

for our party to abandon the grand



Beloved, on this beautiful resurrection morn let us turn to the Gospel according to St. Matthew, and in the first three verses of the fifteenth chapter find our text: "At that time Jesus went on the sabbath day through the corn; and His disciples were an hungered, and began

- to bluck the sars of corn, and to eat. "But when the Pharisees saw it, they said unto Him,
- Behold, Thy disciples do that which is not lawful to do
- upon the sabbath day. "But He said unto them, Have ye not read what David did, when he was an hungered, and they that were with

It was upon this occasion that the Master told the people that the sabbath was made for man, not man for the sabbath. Yet we still have with us those who found their religion upon a day. The mere observance of a day is seemingly the sum total of their service, forgetful of the fact that God is in the woods, the fields, the streams as well as in the church house voods, the fields, the streams, as well as in the church house. Bryant told a great truth when he wrote that beautiful poem beginning, "The groves were God's first temples."

Nowhere can the lesson of the resurrection be more clearly Nowhere can the lesson of the resurrection be more clearly taught and realized than in the fields and woods. Growing ten-drils, budding flowers, greening trees—betokening the awak-ening of life after the dreary tomb of winter—all point to the new life of the soul beyond the dark and dank of the tomb. The miracle of the resurrection we celebrate today is not more miracleus then myriads of miracles we set shout us every miraculous than myriads of miracles we see about us everywhere in the awakening days of spring.

True service and real observance of the Lord's day is not confined to the walls of the church house. One may as truly commune with God in His first temples, the groves. The devout oul can come into close contact with the Father in forests and fields. It is meet and proper that we make public acknowledge-ment of God's goodness by observing the ordinances of His house, but equally meet and proper that our hearts be further inspired by communion with Him in the midst of His handiworks.

As the Master walked through the fields on the sabbath day, so may we walk or ride through fields and forests, thank-or grove, in the home or in the fields.

streams unloosed from the fetters of winter sing praises to the Most High. The opening flowers of spring fling their sweet incense in His honor. The nesting birds flitting to and fro sing paens of praise to Him. Nowhere can man come closer to God than in the midst of His handiwark.

So, beloved, as we go forth from His house today, let us continue in His presence by walking through the valleys and over the hills, getting closer to Him by contact with what he has wrought. "The heavens declare the glory of God, and the firmament showeth His handiwork.

Glorying in the resurrection, let us go forth from this house to see further evidences by watching the resurrection of all the beauties of nature. In conclusion let us stand and sing.

"All hail the power of Jesug' name, Let angels prostrate fall. Bring forth the royal diadem, And crown Him Lord of All." And may we sing with the spirit and the understanding. WILL M. MAUPIN.

Nebraska's State Seal. curred recently to render it desirable

the last generation. Yet it was an The people of Nebraska owe their noble motio, and there should no more old jackass as our sacred party em-blem." Democrats recently confessed that their overwhelming defeat could be traced to their pre-election tieup

Hub-Did you ask the new maid if

attempt to besmirch the administra- has been on the verge of accomplish- she has had any experience with chiltion. They avowed they would never do it again, and as Coolidge had been chosen to administer the government.

Over-Gushing Hostess-Such a dear

Oxford, Neb .- To the Editor of the Imaha Bee: Truth is often magnified by jest, as for example, the Houston Post-Dispatch says, "nothing has oc

be traced to their pre-election tieup with republican insurgents in their for some 10 years past and the change

Each bursting bud on vine or tree, The op'ning flowers that bend and sway. Incline our hearts, dear Lord to Thee This glorious resurrection day. Released from the imprisoning grave

Easter

By WILL M. MAUPIN.

The Christ arose, mankind to save. The broken bonds of seed long sown

Release new life to bless mankind. Thy broken bonds, and Thine alone, Can put the fear of death behind. Thy open tomb brought man's release

From lasting death; gave perfect peace.

When bursting buds of lilies bloom To spread their incense o'er the lea, We turn away from doubt and gloom To walk and talk again with Thee. The stone the angel rolled away First marked Thy resurrection day.

uher of the valleys and plains of Judea, this minister of love and service, crucified on Calvary's cross and buried in a borrowed tomb-this risen Christ before whom millions bow today in humble adorationlives in the hearts of mankind.

Slowly, but surely, it is dawning upon the world that its hope for salvation from devastating wars and national and racial misunderstandings, lies not in the wisdom of diplomats and statesmen, but in the application of the principles laid down by this journeyman Carpenter of Nazareth when He spoke from the mountain. In that sermon, never approached by mortal man in eloquence and kindly philosophy, is to be found the only safe and sound basis upon which to build lasting peace and universal prosperity.

It is because this is becoming more fully recognized as the days come and go that increasing millions each succeeding resurrection morn gather to sing praise to the risen Lord; to strew His altars with the brightest blossoms of spring, and to acknowledge His sovereignty and His power.

MR. SCANDRETT STEPS UP.

Years ago an American poet sat himself down and wrote the following lines: "The heights by great men reached and kept

Were not attained by sudden flight: But they, while their companions slept, Were toiling upward in the night.'

H. A. Scandrett, recently promoted to a vice presidency of the Union Pacific system, did not reach that high position by sudden flight or favoritism. He earned the promotion by diligent and efficient service, performing faithfully and well each duty falling upon his shoulders as he toiled upward.

Nearly a quarter of a century ago Mr. Scandrett began service with the Union Pacific as a clerk in the claim department. His rise has been steady but not spectacular. From claim department he went to the legal department, and later became assistant interstate commerce attorney of the Union Pacific-Southern Pacific. During the greater part of the World War he was assistant director of traffic. At the close of the war he returned to the Union Pacific as valuation and commerce counsel. His experience and his ability combine to make him a valuable man, and this combination is recognized by his superior officers in the creation of a special vice presidency that clothes him with greater powers and responsibilities.

It was not luck. It was not sitting around whining about having no chance. It was pluck backed by industry and intense application. Mr. Scandrett studied his job, loved it and gave it his best. That is the simple explanation of his repeated promotions. It also explains why those promotions have won for him the congratulations of his fellows.

Concealed in the life story of H. A. Scandrett is a moral that a host of young fellows in these parts would do well to search out and study.

GOING AFTER THE PIRATES.

A long delayed movement to protect honest buyers and sellers is getting under headway. The National Association of Credit Men proposes a relentless war on dishonest buyers. Fly-by-night concerns, who make a fictitious showing of credit, obtain goods for quick cash sales and then flit. Other concerns who abuse legitimate credit, and slip into bankruptcy, when the pinch comes. Individuals who get possession of goods, dispose of them and dissppear.

HOW TO ACT.

"If he had acted as a gentleman and allowed the men to search him, there would have been no trouble."

Thus is Bob Samardick quoted as saying in reference to the assault upon Dr. Wearne by men under Samardick's command.

Respectable law-abiding citizens are thus notified how to act when accosted and seized by unknown individuals. The assailants may be prohibition enforcement officers, or they may be mere rough-necks not commissioned by the federal government. They may be searching for liquor, or they may merely be staging a holdup. In either event the citizen should act as a gentleman and make no resistance. If his assailants happen to be dry agents he may get away with nothing more than a mere search for liquor. If they happen to be another kind of holdup artists he may lose his purse and watch and a few bits of jewelry, but he will have the satisfaction of knowing that he not only acted as a gentleman but was treated in a most gentlemanly manner.

But the main thing is to act as a gentleman when couple of unknown gentlemen seize you and proceed to haul you around while patting your pockets to see what you possess. If you resent treatment of that kind, of course you are no gentleman. No gentleman would even think of resenting being pounced upon at the door of his own domicile by unknown men. However, it would simplify matters if the federal prohibition authorities would act upon the example of their esteemed monitor, Lord Chesterfield, and make public a few rules defining just what gentlemanly conduct is. In these changing times it is difficult for even the most diligent to keep up. Mr. He is risen! Te sinners hear it-Samardick has a hard and a thankless job; it is admitted he often has to deal with hard characters. Victory over sin and grave. The problem of prohibition enforcement can not be Lived He-to declare His mission. solved, however, by calling upon men, accosted as was Dr. Wearne, to act as gentlemen.

The Birmingham (Ala.) News kindly informs us that down there "the negroes in the main are not concerned about the ballot and neither register nor ffer to vote." It seems that we have heard some thing to that effect before.

The corking-up of Count Karolyi did not deprive the American public of much, if his Montreal speech is a fair example of what he had to say.

It would be pleasing to hear of some act per-formed by a federal board or commission that met with universal approval.

A city 10,000 years old has been discovered in Nevada. Probably that is where the latest new tories originated.

Secretary Mellon has returned from his trip to Bermuda. We hope he was on the scent of another way to reduce taxes.

'The "T. N. E." boys know where they stand at Greightop 1.00

Bring hither the choicest flowers of spring Released from winter's deathly chill. In praise let anthems loudly ring Thy praise, the vaulted skies to fill. For Him who gave His life to save The world, is risen from the grave.

"Every Easter."

The shores of life are shifting Every Easter. And we are seaward drifting. Every Easter.

Changing places fret us: The living more forget us: There are fewer to regret us. Every Easter.

But a purer life draws nigher.

Every Easter.

Every Easter.

In the great eternal plan,

For the final good of man, Every Easter. In its grand eternal quest.

Every Easter. And its star of morn climbs higher

Earth's hold on us grows lighter. The burdens heavy lighter. With the dawn immortal brighter,

There's none other than the best, For whatever is the best,

"He Is Risen!"

He is risen! To powers of darkness

Risen your unconquered foe: Vain were all attempts to bind Him

Triumphed over death and hell.

Fought and conquered in the strug

Jeeus hath done all things well.

He who died your souls to save. Now to you He freely offers

And to leave example high:

Died He-to secure your freedom: Rose He-you to justify.

He is risen! To saints adore Him. Gone be all your doubts and fears: Let your gloom give way before Him. Quit your mourning, dry your tears:

Christ the risen has power to save He has borne its terrors for you-

Death has lost its terror for you.

Where's thy victory, O grave?

He is risen!' All Heaven rejoices,

Praise ascribe to His great name.

te is risen! The Lord of Glory! Loud hosannas fill the skies.

Each to each tell out the story: Angels' hallelujahs rise.

Filling thine appointed place. From thy highly favored station

Send the news to every race. Let not now His marching orders

Fall on listless cars and hearts-

Preach my gospel through thy boy

ders. Stretching out to distant parts."

Thou art risen! O mighty Savior. Thou art, too, gone up on high,

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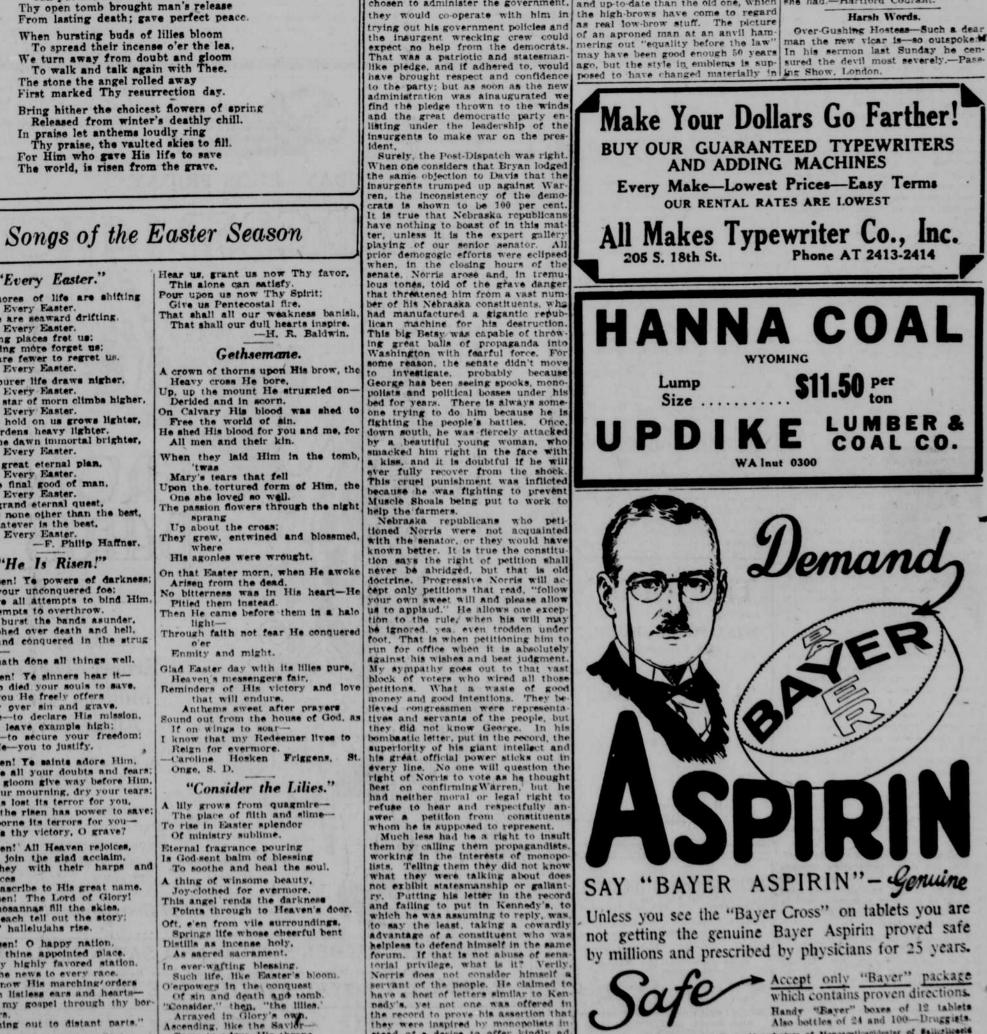
Gems to adorn His throne. -Alta Wrenwick Brown.

Is is risen! O happy nation.

Angels join the glad acclaim, While they with their harps

All attempts to overthrow. He hath burst the bands asunder.

Every Easter. -F. Philip Haffner.



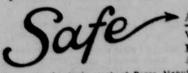
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