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TEXAS GOVERNOR ENJOINED

Tyler, Tex.—Federal Judge Bryant announced late Thursday the granting of a permanent injunction against Governor Sterling and Brigadier General Wolters to prevent the enforcement of martial law in the east Texas oil field. The decision was on a case heard before a three-judge federal court at Houston, after a temporary injunction had been granted against the defendants. General Wolters is head of the national guard unit assigned to the east Texas field.

Use Determines if Property to be in Tax-Free List

Supreme Court in Relieving Masons Says That Facts in Each Case Govern.

Holding that the property of the Scottish Rite Masons at 15th and L streets, Lincoln, is devoted to such uses as bring it within the tax exemption clauses of the constitution, the supreme court Friday entered an order reversing the action of the county board in placing it on the tax rolls since 1926 at a valuation of \$110,000 and remands the case with directions that this decree be enforced.

The court has had the case under consideration for a year. Justice Eberly, who wrote the decision from which none dissented, says that it is not the character of the owner but the nature of the use to which property is put that must in each individual case furnish the test for determining whether it comes within the constitutional provisions exempting from taxation property devoted to charitable, religious and educational uses. In each case it must clearly appear that such use brings it within such classification. It is a precedent only for cases where the facts are the same.

"If that use be truly and exclusively religious or exclusively educational or exclusively charitable," says the opinion, "or a combination of the three uses, and involves no other use, for the reasons expressed in the cases cited we are not concerned as to whether it is strictly a public charity or a private charity in the technical sense of those terms. So, too, we are committed to the doctrine that in determining whether or not property falls within a tax exemption provision the primary or dominant use and not an incidental one controls."

The court quotes approvingly the doctrine that while the public burden is not for the relief of aged and

indigent Masons as such, the public is not relieved from the burden because they are Masons, and any institution which serves no selfish interest but discharges in whole or in part any such duty is a public charity. To constitute a public charity the benefits must not be conferred on certain and defined individuals but must be conferred on indefinite persons composing some part of the public, but this class may be of either sex or the inhabitants of a particular city, town or county or members of a particular religious or secular organization.

The title to the temple is held in trust by the Scottish Rite Building company for the benefit and sole use of the valley of Lincoln. No part is used for commercial purposes. As an instrumentality of the temple is a welfare association with \$60,000 at its disposal the sole object and purpose of which is to assist worthy students in the completion of their education. A relief organization with \$15,000 at its command takes care of relief of members and their families. In addition there is a system of voluntary contributions the benefits of which are not restricted to membership.

The court says the evidence established that Masonry is a system of morality veiled in allegory and illustrated by symbols and teaches as a foundation principle faith in God and immortality of the soul. It is not sectarian in its religious teaching, and the court says it need not come within the definition of "religious," since the constitution guarantees to the citizen the right to worship as he pleases. Neither the profession of a creed nor formal dedication of the property to promote any faith in an essential element of religious use. In its teaching of initiates and members it comes within the definition of educational use.

The decision is regarded by State Tax Commissioner W. H. Smith as virtually exempting all Nebraska fraternal property. This type of property in Nebraska is estimated at \$4,500,000. The hearing of the state board of equalization on fraternal property in Omaha, will probably be cancelled. In Douglas county this type of property has a value

of \$1,300,000 and in Lancaster county \$750,000.

In Plattsmouth the amount of real estate taxes on the fraternal properties amounts to \$1,377.92, which under the decision will probably be exempted in the future.

GETS POSITION AT WASHINGTON, D. C.

L. F. Langhorst left on Monday for Washington, D. C., where he has been appointed assistant postmaster of the house of representatives. Mrs. Langhorst and daughter Ethel, are moving from Holstine, Nebr., where the family had been located for some time. They will occupy the Frank Gustin property in the north part of town.—Elmwood Leader-Echo.

Says 'Shadowed' on Dates; Sues Frank Marsh

Lincoln Man Charges That He was Deprived of Company of Girl; Sues for \$25,000.

Lincoln, Neb., Feb. 18.—Herbert R. Borgens, 24, musician and graduate of the Lincoln High school, started suit for 25 thousand dollars damages here today against Frank Marsh, secretary of state, charging the official had deprived him of the society of a young woman employed in Marsh's office.

Borgens claims Marsh intimidated him, impersonated a federal officer, and disgraced him in the eyes of his friends and "by schemes and sinister influences" deprived him of the companionship of the unnamed girl.

It is further alleged that Marsh hired R. M. Waxham, Lincoln private detective, to shadow Borgens and the girl on their "dates" last September and October. This is claimed to be the "shadowing" services for which Waxham later sued Marsh for two hundred dollars and obtained judgment for \$87.

Marsh employed a detective agency, Borgens said, to "shadow, oppress, entangle and embarrass the plaintiff," getting plaintiff to make double-dates with the girl and two operatives of the detective agency.

The petition also asserts Marsh paid the expense of the dates and that he and employes of the detective agency selected the places where Borgens and the young woman were supposed to go where Marsh could hide in a thicket or secret himself and watch them.

Waxham is a candidate for secretary of state in opposition to Marsh.

A month ago, Waxham reported to police that his office had been looted and his papers in connection with his investigation for Marsh stolen.

Marsh was not in Lincoln today. His office reported he expected to be in Broken Bow and Hastings some time today on business.

Marsh had Borgens brought to the office of the detective agency by a deputy sheriff, the petition said and Marsh was introduced to Borgens as a Mr. Jones and stated he was a federal prohibition officer. The plaintiff claims he was held and questioned for four hours against his will.

He asserts that Marsh later admitted that the woman was in hiding where she could hear the questioning.

Calls It "Frame Up." Mrs. Marsh, at her residence here told The World-Herald she was convinced the suit against her husband was a frame up "by that detective who was angry with him."

Mrs. Marsh said she was well acquainted with the young woman referred to in the suit, that she had been out in parties with her and that on several occasions she had invited her into the Marsh home.

"I am very sorry about this whole affair but it looks to me as though they were taking advantage of my husband's absence from town," she said.—World-Herald.

HAROLD RAND DIES IN OMAHA HOSPITAL

Harold Rand, son of the late Frank Rand, of Louisville, died Saturday in an Omaha hospital after a long illness. His funeral occurred Monday with interment at West Lawn cemetery in Omaha. He was 28 years old. He was a taxi driver.

His mother was formerly Lulu Page, a niece of C. M. Seybert and a cousin of Charles Reichart.

He is survived by his widow, Beatrice; two daughters, Donna and Elaine; his mother, Mrs. Lulu Rand and one sister, Mrs. F. G. Mack, all of Omaha.

The Louisville friends extend sympathy to the family in their bereavement.—Louisville Courier.

Big Offensive is Launched by the Japanese

Drive Is Started as Ultimatum Is Scorned by the Defenders—Planes Active.

Shanghai, Feb. 20.—The great array of military strength Japan has been massing here during the last few weeks was flung against the Chinese positions along a 16-mile front from Shanghai to Woosung this morning in the greatest military action since the world war.

The purpose of the Japanese assault was to smash the strong Chinese positions near Kiangwan, two miles north of Hongkew park in the international settlement, and from that vantage point to deal with the troops holding the ends of the line a Chapel and Woosung. Japanese assault lines of infantrymen advanced with fixed bayonets behind a barrage of world war proportions laid down on the Chinese strongholds at Kiangwan. Meanwhile numerous big bombers harassed the entrenched Chinese.

It was reliably reported that the Kiangwan positions had been taken over by the Eighty-seventh and Eighty-eighth divisions of General Chiang Kai-shek's crack troops.

Viewed as Important. This was looked upon as a development of the utmost importance, as hitherto the Nineteenth Chinese route army has done all the fighting in Shanghai. The Japanese have endeavored to stress the local nature of their activities by saying their purpose was to chastise the Nineteenth. General Chiang is China's chief military commander, and participation by his troops in the action put it on a national rather than a local scale.

The big push started at 8:50 a. m. The signal for it was a thundering volley from the Japanese big guns stationed in Hongkew park. The Japanese ultimatum, demanding that the Chinese forces be withdrawn 12 miles from Shanghai, had expired at 7 a. m.

Three hours after the hostilities started the Woosung end of the line burst into action. The Chinese had brought in additional artillery there, and they rained projectiles into the Japanese trenches. Some of the Chinese were trained on the Japanese cruiser Yubari, lying off the Woosung water front.

Japanese naval headquarters announced that shells were dropping all about the cruiser, but the Chinese gunners had not succeeded in scoring a hit.—World-Herald.

RATE CASE TO BE STUDIED

New York.—Railroad executives made plans Thursday for a detailed study of recommendations contained in the report of the interstate commerce commission on the railroads' application for increased freight rates. The decision to make the study was reached at a meeting of the advisory committee of the Association of Railway Executives. The step was taken, it was announced, with a view to obtaining all possible benefits from the commission's suggestions.

A study also will be made of the recommendations of Director of Service Bartel of the commission, that the right of shippers to specify routes over which their freight travels be rescinded and that purchases by railroads be made under a system of competitive bidding. These suggestions will be studied with a view to filing exceptions to Bartel's report before the expiration of the time limit on April 11. A committee to confer on behalf of the railroads with the railroad brotherhoods over a uniform pension plan was appointed, under the chairmanship of V. Whitney of the board of pensions of the New York Central railroad.

DAUGHTER ATTACKS WILL OF MOTHER

Lincoln, Feb. 19.—Attacking two wills signed by Mrs. Melida C. Gale, both naming the Bryan Memorial hospital as a beneficiary. Wreatha Gale Blodgett, a daughter, filed a petition in county court here Friday for administration of the estate without probate of either testament.

The first will gave the hospital all of the principal, after the daughter had used the income during her life. The second provided that the daughter receive the net income for life and that the Bryan Memorial hospital, the Nebraska Methodist Episcopal hospital and Deaconess home at Omaha share the income afterwards.

Phone the news to No. 6.

CAPPER CALLS FOR DATA.

Washington.—A resolution to direct the secretary of agriculture to report the amount of profits and losses sustained by various classes of traders in wheat futures since July, 1929, including short selling transactions, was introduced by Senator Capper. The report, which would be due by the next session of congress, would show profits and losses of large traders separately from those of small traders and "the amounts of such profits and losses that resulted from the short selling of wheat during the drastic decline in prices since July 1, 1929."

Questioning the justification for the present system of future trading in agricultural commodities, the resolution said it is claimed that 95 percent of the trading in wheat is speculative and that millions of dollars change hands annually as a result of it.

Asks U. S. to Guarantee Bank Deposits

Rep. Shallenberger Proposes Law to Insure Funds in National Banks From Loss.

Washington, Feb. 18.—Insurance of national bank deposits to restore public confidence in the nation's financial institutions was proposed in the House Thursday by Representative Shallenberger, Nebraska Democrat.

"Something more substantial than a proclamation against hoarding is required to bring hidden money back into banks and turn it again into the channels of trade," he said in an appeal for early action by the banking committee.

"Several bills are before Congress to advance government funds to banks after they failed and to improve our methods of liquidation and administration of bank receiverships.

"What is needed is legislation that will restore public confidence in our financial institutions, stop directors' losses and keep our banks open, rather than laws that seek to infuse life into corporations already dead or dying."

Shallenberger recalled that a depositors' insurance provision was in the federal reserve bill as it passed the Senate in 1913, but was removed before becoming law.

He said 90 per cent of bank failures result from law violations by the managing officers.

"A depositors' insurance fund can be established from the profits made from the use of the money of the insured and should be deposited in the reserve banks and administered by the federal reserve board," he continued.

"Ninety per cent of the nation's business is transacted with bank checks and drafts. A sound depositors insurance law would give these instruments of commerce a standing and security only second to that of the federal reserve note itself."—Omaha Bee-News.

TO DRAW OUT THE DOLLARS

Washington.—As part of the administration's effort to draw hoarded dollars back into circulation, Secretary Mills announced a special issue of treasury certificates would be offered to the public March 7 in denominations of \$50, \$100 and \$500. The interest rate will be announced later, he said, and will be at least 1 1/2 percent. It is planned that the certificates mature at the end of a year and be redeemable upon sixty days' notice. The total of the issue was not announced.

The move is the product of a suggestion by Col. Frank Knox, head of President Hoover's anti-hoarding organization that government securities in low denominations would draw many dollars from their present hiding places.

"The certificates will be available to purchasers thru the banks," Mills said. "The banks, in turn, can, if they so desire, obtain the certificates thru the so-called 'war loan deposit account' with the federal reserve banks."

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Says Consolidation is Salvation of Carriers

Professor Cites Plan, Claiming That Five Hundred Millions May Be Saved.

Philadelphia, Pa., Feb. 18.—Consolidation would save America's railroads not less than 500 million dollars a year, Dr. Edward S. Mead, professor of corporation finance at the University of Pennsylvania told the annual Wharton Alumni Institute of Business today.

Thomas W. Woodcock, former member of the interstate commerce commission, and F. J. Lisman of the Lisman corporation, New York, also informed the institute that huge savings could be made by consolidation and co-operation and urged action to that end.

Dr. Mead presented results of a research of Dr. Julius Grodzinski of the department of corporation finance and investment of the Wharton school, which suggests the desirability the eventual regional consolidation if the railroads are to continue as a cornerstone of the financial system.

The research lists specifically 284 million dollars possible annual savings, and estimates other savings not now susceptible to accurate statements sufficient to bring the total to 500 million dollars and probably more.

Dr. Mead said the railroad structure had been built on the thesis that it was a transportation monopoly. In the face of the automobile, truck, waterway, airplane, and pipeline competition, the railroads are not a monopoly and stand to lose still more business to these new competitors if steps are not taken to cut costs incurred through inter-railroad competition and duplication. Fostering of railroad competition, Dr. Mead said, has probably been made obsolete by those other industries.—World-Herald.

Garner is Said to Have Wide-spread Backing

Both the Wets and Drys Are in Favor of Texan as Nomininee, It Claim.

Washington.—The endorsement of both "wets and dry" was claimed in the house for Speaker Garner, a democratic presidential possibility. During a discussion of law suits involving Bishop Cannon, Representative Blanton, an ardent prohibitionist, predicted Garner would sweep the country because "the people believe there is something here beside the liquor question."

The Texas democrat spoke in reply to remarks made Thursday by Representative Tinkham, challenging Bishop Cannon to an open court trial of the \$500,000 libel suit the churchman has filed against him. Garner was brought into the discussion by Representative Schafer, anti-prohibitionist. He said that the Garner voted against the eighth amendment and the Volstead act, he voted for "the notorious five and ten" law.

"We can realize why the father of the eighteenth amendment, Senator Sheppard, and the stepfather, William G. McAdoe, came out for him," Schafer said. "My friend will find that the man I nominated will get every vote in the gentleman's district except one, because every progressive he represents is going to vote for him." Blanton replied. Schafer retorted that Garner, "who has been condemning the delay in the reorganization of the executive departments also voted for 24 million dollars to be given the executive, without restriction, for the purpose of dry law enforcement."

"I want to call the attention of the country to this," Blanton said, "that William Randolph Hearst, a notorious wet, endorses the man I nominated this morning one of the great drys in the United States, William G. McAdoe, endorsed him. So you see he has the endorsement of the wets and the dries. It is an economic question."—State Journal.

THEODORE ROOSEVELT ARRIVES AT TOKIO

Tokio, Feb. 19.—Col. Theodore Roosevelt, new governor of the Philippines, with Mrs. Roosevelt and his daughter, Grace, arrived here Friday night by automobile and were guests at Ambassador W. Cameron Forbes at the United States embassy.

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