

Cass County Farm Bureau Notes
Copy furnished from Office of County Agent Wainwright

Start Fall Rolling.

Seventy-six boys and girls have started the ball rolling in 4-H work for 1934. These boys and girls belong to six clubs carrying hot lunch, keep-well, cooking, rope and farm account projects. Other 4-H clubs are making preparations for organizing or re-organizing soon. Livestock clubs, including baby beef, swine and dairy should organize this month.

Last year's record showed 515 individuals carried 796 projects. 82.3 percent of these completed their work. This was a good record for 1933 but should be increased in 1934. What a club year we could have in 1934 if every 1933 member would return with a new member. It only takes five boys or girls with a local leader in charge to organize a club. If you are interested in taking 4-H work see the county extension agents.

Low Cost Recipes.

Low cost menus need not be unattractive menus if they contain well cooked, nicely seasoned foods in pleasing variety. Many inexpensive dishes taste as good, often better, than costly ones and are frequently no more trouble to prepare.

Extension Circular 846 which is available at the Farm Bureau office, contains a collection of low cost recipes which give suggestions for putting variety into low cost diets. Some less economical recipes are included because they suggest palatable ways of using foods which are essential in the low cost diet. The recipes include meat and fish, vegetables, quick desserts, and miscellaneous dishes.

Convert Surplus Fat Into Soap.

After taking care of the summer meat supply many housewives find that they have a surplus of fat on hand. This fat, whether it be tallow, lard, a year old, cracklings, rinds or meat fryings, combined with the proper amount of pure lye will give an ideal soap for laundry, dishwashing, etc. All fats should be clarified before using. Other important steps include temperature of fat and lye when being combined, manipulation and room temperature for the drying process.

Write or call the Farm Bureau office for soap making recipes. Once you have made your own soap you will appreciate the saving you can effect by using surplus fats in this way.

New Corn-Hog Rulings.

At the close of office hours, Saturday, about 100 corn-hog contracts had been filed by the crew of workers stationed at the corn-hog office

in Weeping Water, who assisted the farmers in putting onto the contract the information which they brought on their work sheets, etc. These preliminary meetings, although moving rather slowly at first have proved very satisfactory and larger numbers will be scheduled per day as the workers become increasingly proficient. The schedule for this week is:

- Monday, Febr. 5th—1/2 Salt Creek Precinct.
- Tuesday, Febr. 6th—1/2 Greenwood Precinct.
- Wednesday, Febr. 7th—1/2 Greenwood Precinct.
- Thursday, Febr. 8th—1/2 Tipton Precinct.
- Friday, Febr. 9th—1/2 Tipton Precinct.
- Saturday, Febr. 10th—All South Bend Precinct.

It is very important for everyone wishing to file their contract to have their work sheet and map completed and their supporting evidence at hand. Don't neglect to bring them with you.

A new ruling favors the man with one or two litters of pigs as a base in the corn-hog program by allowing him to receive the benefit payments if he will reduce his hog production in 1934. Heretofore a man with one or two litters as a base was not eligible to get any benefit payment. The ruling stands, however that he need not reduce unless he wants to if he has had one, two or three litters as a base. He gets the hog payment only if he does reduce.

Another new ruling will permit farmers who have winter killed wheat to plant the land to such feed crops as oats and barley. They will not be permitted to plant corn on the abandoned winter wheat land. This amends a statement in the contract which permitted farmers to grow only as many acres of feed crops as corn and hay as they grew in either of the last two years, whichever was the higher.

Another important ruling takes sweet clover out of the list of permanent pasture grasses on contracted acres that are to be seeded in 1934 without a nurse crop and grazed. This leaves a list which includes blue grass, red top, alsike, timothy, meadow fescue, red clover, white clover, alfalfa, lespedeza, brome grass, orchard grass, burr clover, bermuda grass, crested wheat grass and Reid's canary grass.

Another ruling declares that all litters owned by a man under a hog contract belong to the man who had the sows when the pigs were farrowed. This applies to the contract hog business and changes an interpretation which Nebraska corn-hog administrators received two or three weeks ago and which they had discussed with a number of men who "farm out" sows to farmers. The man who owns the sows and puts them on shares to farmers now has no chance to claim either the litter or the pigs as his hog base. On the other hand,

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the man who takes the sows and has them on his farm when they farrow and who raises the pigs can claim both the litters and the pigs as his own hog base.

One ruling on dairy cows permits a man to continue to milk in 1934 as many cows as he has milked in the past two years. This helps out the tenants and other men who may move to a new farm, since the old ruling said the number of dairy cows should not be increased "on this farm." The new ruling also permits a man to keep his heifers and improve his herd as long as he keeps the number of cows milked at the right figure.

Another regulation connected with the collection of processing tax and not directly connected with the corn-hog reduction program, allows producers of hogs to sell up to 300 pounds of home butchered hog products without paying the processing tax. This exemption applies only to those who sell less than 1000 pounds of hog products per year. The man who makes a business of butchering his hogs and sells more than 1000 pounds of pork is not exempt.

Cost of Terrorism Runs Up into Millions

Anti-Crime Authorities Figure Total Paid Kidnapers for Ransom; Demands Usually Paid.

Chicago. — Anti-crime authorities tallied the dollars terrorized from America by kidnapers and placed the toll at "almost unbelievably high in the millions." Records of the Chicago police, the state's attorney, the Chicago crime commission, federal investigators and co-operating bodies showed that in the past year kidnapers have demanded more than a million dollars in cases reported to authorities.

In most instances the victims or their families paid a large proportion of the demands. And, the authorities said, there were many other kidnappings which never came to their notice because the frightened victims preferred to pay and be quiet. As to the cost of running down and prosecuting kidnapers, Col. Henry Barrett Chamberlain of the crime commission said it was sufficient to "have cared for a good large number of our unemployed."

The government's bill for capturing and ultimately convicting George "Machine Gun" Kelly and his southwestern gang for the \$200,000 kidnapings of Charles F. Urschel, Oklahoma oil magnate, was estimated at several times the amount of ransom paid. Trapping Roger Touhy and his associates of Chicago gangdom for the kidnaping of William Hamm, jr., St. Paul brewer, who paid \$100,000, was another costly venture. They were awaiting trial for the \$70,000 Factor kidnaping in Chicago after being acquitted of the Hamm abduction.

Nor were those cases exceptions in the amount of ransom obtained and the type of prominent victim taken, at witnesses, Charles Doetcheer, prominent Denver citizen, \$60,000 ransom paid; J. J. O'Connell, politician of Albany, N. Y., \$40,000; Haskell Bohn, son of a St. Paul manufacturer, \$12,000; Mary McElroy, prominent in Kansas City, \$30,000; Edward Bremer, St. Paul banker, missing after twenty-one days, but \$200,000 ready for his kidnapers.

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Seek Improvement in Tax Collection Problem

City Offers Plan at Conference with Commissioners Aimed to Halt "Chisling" Practices.

Mayor John P. Sattler and Elmer Webb, chairman of the Claims committee of the city council, which is handling tax acquired city properties, appeared before the meeting of the county commissioners this forenoon to present a city sponsored program for the handling of delinquent real estate taxes on Plattsburgh property that it is hoped will clear up the bad tax situation which has developed here and especially halt the vicious practices that have sprung up in violation of the statutes, such as bidding in of properties by delinquent owners, etc.

The city's plan is outlined in a talk that had been prepared by the Claims committee chairman, copies of which were placed in the hands of all the commissioners some ten days ago, dispensing with the need of reading the manuscript at this conference and the time was spent largely in the answering of questions. Formal application was made for the canceling of 51 Treasurer's certificates on properties owned by the city, school district and county, that had not been removed from the tax rolls, as well as the canceling of taxes on these properties for the various years they have been owned by the governmental subdivisions.

Application was also made for assignment to the city of tax certificates written on private owned properties, with a promise that the city would take steps to clean them up by foreclosure before the expiration of the five year period provided by law. If the delinquent taxes cannot be collected otherwise.

There are some 185 of these certificates (each covering three or more years of delinquent taxes) in addition to the 51 certificates of city, school district and county owned properties that are asked to be canceled.

Besides all these, it is stated, there are more than 150 others with two year's delinquent taxes already accumulated, on which certificates can be issued at this time.

The amazing revelation that nearly 400 properties are back on the tax list two years or more and 150 others are one year delinquent, accounts for increasingly high taxes as the paying minority are forced to bear the burden of keeping up our schools and municipal government and offers a problem that must be solved if property taxes are not to become confiscatory, a situation well nigh existent at the present time.

Many of those back in taxes are rental properties, say the city officials, while their owners go on collecting rent and letting them run down, and these will be given first attention if the city's plan, approved at the last regular council meeting is concurred in by the county commissioners.

The text of the address that was laid before the commissioners, touching on these problems, follows:

We have come to talk to you this morning on a subject that is of great importance to all subdivisions of government, and particularly to the City of Plattsburgh, which with the school district has the greater part of each tax dollar to reckon with and attempt to collect. Because of the importance of this talk, I am reading it from manuscript, a copy of which has been presented to each commissioner for study and deliberation in helping to arrive at a solution to the tax problem.

The tax situation in Plattsburgh is in a deplorable condition, with about one out of three properties paying their full real estate tax, another portion paying up payment of special assessment taxes; with almost 200 properties sold at county group foreclosure sales from 1928 to 1931 and by far the greater portion of them continuing delinquent on the tax rolls, and with Cass county having in its possession 235 unoutlawed County Treasurer's certificates of sale, of which 63 are now eligible for foreclosure including some that are most flagrant violations of our tax laws.

The practice of Cass county taking Certificate Sales has been followed over a long period of time, and undoubtedly was engaged in solely as a means of hiking the interest rate on delinquencies an additional 2 per cent, for I can find no record where a single property thus taken was ever foreclosed on in the manner provided by law for that type of cases, and so, year after year, these certificates have been let lie in the Treasurer's office, outlawing at the end of five years from purchase date. In addition to this, 77-2049 CSN, 1929, further provides that where certificates are permitted to lapse, the real estate is automatically released and discharged from taxes for the period covered in the certificate, thus giving rise to possibility of further complications.

Another matter that needs prompt straightening out is that of leaving properties acquired by the County and by the City on the tax rolls—not only that, but later the issuance of

certificates of sale by the Treasurer on such properties, thus serving to act as a double foreclosure—a foreclosure on top of a foreclosure on our own properties. Sec. 77-202, CSN, and Sec. 2, Article 8, Constitution, both provide that property owned by subdivisions of government are exempt from taxation. Sec. 77-1923 of 1929 CSN provide how these illegal assessments may be removed from the roll when assessed in error and 77-2032 provides how certificates written on such improperly assessed real estate may be canceled. Both of these steps should be taken at once, as certificates have been issued on many such county and city owned properties.

There is no question but that taxes in Plattsburgh could be reduced from 30 to 40 per cent if everyone were paying his just share, but for all who "slip through" someone else must make up the deficit—accounting in no small measure for the high taxes now prevailing.

The CITY OF PLATTSBURGH, having the greater interest at stake, is willing to accept transfer of the county owned certificates to it as the trustee for all subdivisions involved, foreclosing on the flagrant ones as quickly as possible (2 years from issue), showing reasonable leniency on others up to the five year limit, but in no event allowing them to outlaw for lack of action, as the county has been doing. The county can assign us all the certificates it now owns, I am advised, without cost to either party.

In the case of transferred certificates or those it may later purchase as outlined above, the City pledges a strict observance of the law providing that if all titleholders, claimants, incumbents, occupants, etc. are brot into court, a 100 per cent good title may be obtained, and will undertake no foreclosure without first abstracting the property sufficiently to co-join all defendants in the suit. Failure to do this has greatly detracted from the sale value of properties heretofore sold at tax sales.

The City's Plan

Now, perhaps, you are saying, it is all well enough to criticize what has been done in the past, but what, if any, is your plan for the future? We submit it to you for consideration, as follows:

FIRST—
Remove all city and county owned properties from the general tax roll, as they will certainly not sell for sev-

eral years' taxes piled up on them, in addition to what either the county or city must get out of them to dispose of them and get them back on the tax roll. They are specifically exempted from general taxation during all the time any subdivision owns them. In the foregoing cases, ownership vested in the County or City the date of Court Confirmation and judicial order for issuance of Sheriff's Deeds to the properties.

Second, provide prompt cancellation of all certificates on such county and city owned property already written, in manner described by law.

Third, transfer all unoutlawed certificates now owned by county to the city to handle in trustee capacity for all subdivisions of government.

Fourth, refrain from buying certificates on any Plattsburgh property in future.

Fifth, City of Plattsburgh to buy each year, certificates on the "good" properties, leaving go unbought for a period of three years all vacant lots and poor properties from which little can be realized, and then—

Sixth, city and county co-ordinate in group foreclosure on these "poor" properties, selling them for whatever they will bring to get them back on the tax list. This latter step to be carried out under the provisions of 77-2039 CSN (the plan followed in the county foreclosures of 1928 to 1931.)

This plan was approved for submission to your honorable body, by the City Council at its regular meeting Monday night, January 22nd.

Our tax analysis to date (greatly speeded up by assistance provided by CWS) has unearthed scores of delinquent properties owned by outside parties, who continue collecting the rent, spend nothing or very little on repair and upkeep, and undoubtedly have in mind only the holding onto such properties as long as possible—and it certainly behooves all interested subdivisions to see that they are frustrated in such scheming as quickly as the law allows.

There are other equally flagrant cases, where owners have let taxes run, bought in the properties at foreclosure sale or had someone else do it for them—and like the former class are collecting rents and going right on letting the taxes pile up again. Such deeds should be set aside as fraudulently obtained. Then there

are at least three cases which have come under our observation in conducting this tax survey where owners have torn down buildings on tax delinquent properties in direct contravention of 77-1929, which provides a fine of \$100 and lien on the material removed.

The plan outlined above if systematically and vigorously carried out, will separate the wheat from the chaff, stop outlawing certificates and taking chances on taxes being cancelled, will stop writing of certificates except on order from officers of a subdivision of government who have investigated the properties and know their worth and whether they had best be foreclosed under certificate plan or in the other manner, and last but not least the advisability of foreclosing promptly on certificates two years after purchase date, or granting leniency to home owners honestly striving to meet their tax obligation—in no event, however past the five year outlawing period. All action of the city to be concurred in by approval of the council, acting on report of its tax handling committee.

If the commissioners are willing to enter into this plan, City of Plattsburgh will pledge its best efforts to bring about a cleaning up of the tax problem here.

As recited heretofore, copies of this talk have been placed in the hands of each commissioner for study and consideration and conference with your own county attorney, after which we bespeak your prompt action.

In the formulation of the program outlined above, we have received assistance from the legal staff of the League of Nebraska Municipalities, in which the City holds membership, and particularly wish to acknowledge some splendid legal opinions rendered by Attorney Donald F. Sampson, member of the league's Legislative committee and editor of "The Legal Department," of the league's official publication, "The Municipal Review," which we are confident will be fully concurred in by our own county attorney as legal advisor to your Honorable body.

One gets so accustomed to taking Huey Long's suggestions as personal affronts, one even feels hostile when he proposes to limit incomes to 1 million a year.

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