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- New Prices

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up to \$5.00



Weeping Water

On last Tuesday afternoon Charles H. Gibson was called to Omaha to look after some business matters. Mr. and Mrs. Wally C. Johnson were over to Omaha Friday of last week where they were looking after some business matters for the afternoon.

August Stander of Elmwood was a visitor with friends and relatives in and near Weeping Water for a few days during the latter portion of this week.

Mr. and Mrs. R. S. Shields have been enjoying a visit from their daughter and son Bobby, from Louisville for the past week.

Mr. and Mrs. Earl Wallace were over to Plattsmouth on last Monday where they were looking after some business matters for a short time, they driving over.

Charles Mutz and L. P. Nelson, the produce man, were over to Omaha on Monday of this week, stopping at Plattsmouth as well to look after some business matters.

Elmer Loberg who has been visiting at Lamoni, Iowa, with his sister for the past two months, returned to Weeping Water on last Sunday evening after having enjoyed a very fine visit while away.

Wm. Stuart, the shoemaker, who has been so ill for so many weeks is feeling so much better at this time but hardly strong enough to look after the business at the shoe shop, but it is doing it just the same and is gaining with every week.

Messrs. Henry Lempe, Jr., and D. M. Garrison, who have completed near at the C. C. C. camp at Roseburg, Oregon, completed their time and were sent home as the regulations specify that one year is the limit which one can serve in these camps.

Earl Mogensen, son of Mr. and Mrs. Otto Mogensen, has been extremely ill with an attack of double pneumonia and has been treated with oxygen in the hope of effecting a cure. The little one was very ill, but seemed to be holding his own at the last reports.

Mr. and Mrs. Ross Shields, owners of the Quality Cleaners establishment has added to the attractiveness of their place by installing the picture of the president on the wall. They have a small American flag and agree a scholl of the national colors which makes a very attractive piece of decoration for their shop.

Little Evelyn Mogensen Dies. Evelyn Mogensen who has been so seriously ill for the past week or more with an acute attack of pneumonia, and who has had every help to effect a cure, was not able to rally and on last Wednesday morning passed away. We were unable to secure the funeral arrangements.

No, Not Flyers Themselves. Albert Tuck, the gargeman and Ralph Hinger, the lumberman, like the kiddies of years ago, flying a

FOR SALE BY
A. G. Bach, phone 18, 19
E. A. Wurl, phone 64, 65

kite which the Cook paint company are supplying the kiddies for eleven cents, and to be sure and know that the kites are working, spent some two hours last Tuesday afternoon giving the kites not the once over, but many times over and found them reliable. Just ask them.

Much Interest in Election.
Weeping Water had a number of questions before the voters on last Tuesday and some which commanded the attention of the voters as to their own interests and at the same time the candidates who wished to secure their election were busy as bees getting all the voters, were furnished free rides to the voting places in order that they might be sure and be there.

Burned Home Now Restored.
The home of Arthur Fitzpatrick, which was burned a few months ago when the house was almost destroyed and which has taken a number of weeks for the carpenters to restore, has been completed and the painting of the same has just been completed by Messrs. Henry Lempe and Bill Johnson and the home now presents a very artistic appearance.

New Minister Has Arrived.
The Rev. Louis Wilson, the new pastor of the Congregational church of Weeping Water, who was formerly pastor of the Holyoke Congregational church, arrived this week and is nicely installed in the parsonage. The building has just been completely redecorated by Messrs. Henry Lempe and Bill Johnson and is epic and span for the new pastor. The Rev. Ralph Pinkham, who was pastor before has accepted a call from West Point and as the parsonage there is not in condition as yet, Rev. and Mrs. Pinkham are still making their home in Weeping Water. Rev. Pinkham driving to and from West Point to minister to the church there.

Purchases New Truck.
Don Philpot, who recently purchased a new Chevrolet truck for delivering the products of the Farmers Oil company of Nehawka has had Bill Johnson paint his name thereon.

Had a Lively Election.
The city of Weeping Water was much interested in the election this spring with a proposal for a sewage system and other things. They got out almost the entire vote. The election, however, passed off by the naming of the following ticket: Troy L. Davis, mayor; W. E. Davis, and Thed Davis, aldermen, and with the men who are holding over Spence Marshall and W. L. Hobson makes up the present board. In the matter of the school election Mogens Johnson and O. E. Powers were named as members of the board of education.

DEATH OF A. S. LOWTHER
Last week relatives and friends were informed of the death of A. S. Lowther of Randolph, Nebr., Thursday noon, March 22.
Mr. Lowther will be remembered as a resident of Nehawka and vicinity some twenty-seven years ago.
Since leaving there twenty-seven years ago he had been engaged in farming in Cedar and Wayne counties.

Mr. Lowther had not been in good health for the past two years. He leaves his wife, formerly Miss Blanch Rice of Murray, and three daughters, two of whom have been successful teachers of Wayne county and are now married, and the youngest daughter attending Wayne teachers college. Also two small granddaughters, his aged father, a host of other relatives and friends.

The funeral was conducted by the Masonic lodge of Randolph of which he was a member.
John Rice and daughter, June of Cedar Creek, and also Will Rice of Nehawka arrived home Tuesday evening, having attended the funeral of A. S. Lowther of Randolph, an uncle and brother-in-law.

EIGHT MILE GROVE LUTHERAN CHURCH
9:30 a. m. Sunday school.
10:30 a. m. German service with the Lord's supper. The usual offering will be taken.

NOTICE
From April 1st to Sept. 1st, my office will be open on Wednesday and Saturday evenings, and closed Thursday afternoons.
PAUL T. HEINEMAN,
m26-2mw Dentist.

NOTICE TO PUBLIC
Anyone wanting manure may have same free of charge at Plattsmouth Feed Yard. 18-1td&w

Assessors of County Meet Here Today

County Assessor W. H. Fuis Outlines Work of the Assessment for 1934 and Explains Laws.

From Monday's Daily
This morning the precinct assessors of Cass county were here to attend the annual meeting that is staged each year preceding the assessment of the property of the county.

The assessors were addressed by County Assessor W. H. Fuis who explained the laws passed by the last legislature in regard to the taxing of the property of the county. The assessor's address was as follows:

The task of the assessor, upon whom rests the responsibility for listing the property of the citizens of the state for the purpose of financing the cost of the various governmental agencies, is far greater when conditions are sub-normal than when they are either normal or abnormal. The taxing authorities have no control over expenditures, and yet upon their shoulders rests the responsibility of raising the funds to meet these expenditures. Perhaps never before in the history of the state has the job been as difficult for the assessors as it has the past three years. On the one hand are those who must be called upon to foot the tax bill. On the other hand are those upon whom the responsibility rests for carrying on governmental agencies and activities. The legislature provides what agencies shall be maintained, and the taxing authorities must carry out the mandate of the legislature by levying taxes to maintain those agencies. The legislature has provided a tax limit which may be levied for certain governmental agencies. With constantly decreasing valuations, it has been impossible in some sub-divisions of the state to raise sufficient revenue to meet the expense of these activities, and as a result some counties, cities, and school districts are in a very serious financial condition. That is not the responsibility, however, of the taxing authorities, and it is not within their power to remedy that condition. Their duty is to list property at its actual value, and to see that one class of property is taxed in line with other classes of property. When the problem is thus handled the taxing authorities have carried out their responsibility.

For the past three or four years, there has been a steady and continuous decline in valuations. The bottom was undoubtedly reached for most classes of property in 1933, and for the past year the tendency has been upward.

Real estate, including farm lands and improvements, and town lots and improvements, carries the bulk of the tax burden in Nebraska, and these two classes carrying 77% of the total property tax burden in 1933. Farm lands carrying 55.3% and town lots 21.7% of the total. Prior to 1933, real estate was re-assessed once each four years, but the legislature of that year provided for a re-assessment in 1933 and another re-assessment in 1934. In 1932, although there was no law providing for a re-assessment that year, the valuation of lands and improvements was reduced throughout the entire state. This reduction was pretty much in line with the reduction in the assessed valuation of all other classes of property, and was justifiable even though it might not have been legal. However, the matter was so handled that it was not contested in the courts, and the reduction stood. In 1933, there was another reduction in the assessed valuation of lands and improvements, making the reduction the past two years nearly 35% under what it was in 1931 and 1932.

Whether real estate valuations should be still further reduced in 1934 is a problem which, as assessors, must decide. If your opinion the valuation of this class of property is in line with the valuation of all other classes of property, then there should be no reduction, but if on the other hand, you are convinced that it is still too high, it should be revised downward still further. It will be the duty of the county and state board, however, to see that this decrease is equitable and proportionate in all sections of the county and state.

For your information and guidance, I have compiled a table showing the assessed valuation of land by the precincts for the year of 1933, and it is made part of this address, the figures by precincts being as follows:

Tipton	61.71 Per Acre
Greenwood	66.66 Per Acre
Salt Creek	71.19 Per Acre
Stove Creek	81.80 Per Acre
Elmwood	79.42 Per Acre
South Bend	79.67 Per Acre
Weeping Water	79.31 Per Acre
Center	80.60 Per Acre
Louisville	73.30 Per Acre
Avoca	70.86 Per Acre
Mount Pleasant	79.69 Per Acre
Eight Mile Grove	82.78 Per Acre
Nehawka	66.67 Per Acre
Liberty	65.43 Per Acre
Rock Bluff	67.58 Per Acre
Plattsmouth	64.87 Per Acre

I recommend that you thoroughly investigate the city property, especially the improvements as many buildings are very old and are assessed at much more than they are worth, and many better buildings are not assessed high enough, therefore I recommend that you examine every building and place its just valuation on the same. I also recommend that the assessors of the precincts get together and talk the valuations over, especially on real estate, so as to get a uniform assessment in

all precincts and also in the city.

The intangible tax act, enacted a number of years ago, has been a bone of contention since its first passage, and the county assessors through their organization, have repeatedly recommended its repeal. The last session of the legislature, while it failed to repeal the act outright, nevertheless modified it so that it is now an entirely different law from what it was prior to 1933. Property heretofore designated as intangible is now called class II tangible property, and this class II tangible property is sub-divided into two additional classes, to be designated "A" and "B." "A" consists of money on hand or in safety deposit boxes, savings accounts, postal savings, bank deposits, checks, drafts or bills of exchange, and other securities of the United States, payable on demand. This class of property, under the 1933 act, will be taxed at five mills on the dollar, or 50 cents per \$100.00, whereas under the old act, it was taxed at two and one-half mills on the dollar, or 25 cents per \$100.00.

Class "B" consists of shares of stock in corporations, the capital stock of which is not assessed or taxed in this state; stock, or shares of domestic building and loan associations, securities, debentures, and bonds, except those of the United States or a political sub-division thereof; notes, secured or unsecured, except those secured by mortgages on real estate situated within this state, due bills, annuities, royalties, and all sums of money receivable at stated periods, book accounts, or open accounts judgments, choses in action, contracts for cash, or labor, or any other valuable thing whether due or about to become due, and all claims and demands for money or other valuable considerations or things not enumerated. This class of class all tangible property will hereafter be subject to the regular tax rate of the sub-division of the state in which it is located.

Banks will be taxed in the same manner as heretofore, but the value of the bank stock will be subject to an assessment of ten mills on the dollar valuation, as determined by the assessor, rather than eight mills as heretofore.

Under the old law the proceeds

from the intangible tax were divided between the state and its sub-divisions, on a flat basis. The revision of the tax of the property listed on special schedule "B" under the new act, will be easy, since it is subject to the regular tax rate. There is no provision, however, for a distribution of the proceeds of the tax derived from property listed on special schedule "A," and it is presumed that it will be up to the county clerks to distribute it to the various governmental agencies in which it is listed, proportionate on the basis of each sub-division's levy. This is a problem, however, that the clerks will be confronted with after our work is completed.

An important feature embodied in the new law was the repeal of the provision for a separate schedule for intangible property, both class I and class II now being listed on the same schedule.

The 1933 session of the legislature passed an act providing for old age pensions, and making all persons between the ages of 21 and 50 years, of sound mind and not a public charge, subject to a special levy, the proceeds from which are to be used to meet such pensions. The maximum amount which may be levied is 50 cents per person per annum. On the 1934 personal property schedule has been provided space for compiling the names of those subject to this pension. The name and address of the person making the schedule is called for, and if he or she is subject to the old age pension, that fact may be checked on the line provided therefore. Space is also provided for enumerating other members of the household who may be subject to the tax, and have not otherwise been assessed. There is no provision in the law as to how persons subject to this tax shall be listed, and it is believed the form adopted will meet the situation.

In conclusion let me say that I appreciate the co-operation of the assessors of the county during the years I have served as county assessor. As a whole we have gotten along in fine shape and have placed Cass county as one of the best average counties in the state in valuations which has been accomplished with your co-operation to keep the average up. Our county

commissioners have also rendered splendid co-operation in handling the problems that came before the county board of equalization, and all county offices have always co-operated with the office of the county assessor to get a fair and just assessment of the county and I sincerely appreciate it.

The assessors who were here for the meeting were Ed Betts, Tipton precinct; J. H. Foreman, Greenwood precinct; John Mefford, Salt Creek precinct; Paul Marshall, Stove Creek precinct; William Bourke, Elmwood precinct; B. F. Dill, South Bend precinct; Fred Carstens, Avoca precinct; August Schmidt, Elmwood precinct; Ray E. Norris, Weeping Water precinct; Henry Ragos, Mt. Pleasant precinct; Frank Salsburg, Eight Mile Grove precinct; G. C. Hoback, Nehawka precinct; S. W. Copenhaver, Liberty precinct; Alfred Gansemeyer, Rock Bluff precinct; Chris Rasmussen, Ray Haslam, Weeping Water City; John A. Libershal, James Rehal, A. J. Snyder, J. E. Schutz, Ed Gabelman, Plattsmouth City.

Phone news items to No. 6.

Home Owners NOTICE

If Fire or Wind destroys your home, good insurance will pay the financial loss. Don't take the chance yourself.

HOUSEHOLD GOODS

Have you increased your Insurance to protect the articles you are adding from time to time? Better do so!

A \$1,000.00 Policy
costs so little and it would help so much in case you should have a loss!

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SUPER-MASH THE GREAT STARTING MASH

INGREDIENTS
Meat, Bone, Pulverized Oats, Pulverized Corn, Wheat Bran, Alfalfa Flour, Wheat Gray Shorts, Charcoal, BUTTERMILK, Salt, Lined Oil Meal, CANE MOLASSES, Calcium Carbonate, Iron and COD LIVER OIL.

\$1.95 Per Cwt. One Sack or a Carload

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28th and K Streets South Omaha, Nebr.

CONOCO INTRODUCES A Remarkable new MOTOR OIL

Its lower consumption and greater protection to motors proved by the most convincing test ever made!

THIS new oil has a tremendously increased "film strength"—and a penetrative oiliness to always protect your motor. The "Hidden Quart" never leaves a dry spot or a bearing without lubrication—it resists dilution—and eliminates much trouble caused by carbon and sludge.

The process which gives these exclusive new features is protected by recent U. S. patents. Conoco refines a high quality paraffin base oil and then adds the extra oiliness that is absolutely necessary to obtain the protection and low consumption every motorist should demand.

New and Improved Conoco Germ Processed Motor Oil excels in the most convincing test ever made, under the supervision of the AAA Contest Board.

AAA Sanction No. 3001



IN presenting New and Improved Conoco Germ Processed Motor Oil you are furnished facts of performance. You will at once be convinced of the direct value of this new oil. A test so dramatic, so honest, that it will go down in history!

This test was held at the Indianapolis Motor Speedway. The Contest Board of the American Automobile Association supervised all details, thus assuring an unbiased opinion. Six new regular stock cars were delivered direct to them. They tested and measured each to obtain an equal condition in all.



Six brands of motor oil, of the same S. A. E. grade, were used. Five of them, all purchased by the AAA on the open market, were nationally known, widely recognized leaders. The other one was New and Improved Conoco Germ Processed Motor Oil. All cars were then carefully broken in for 2500 miles. Five quarts, a new and complete fill, were put in each car and the crankcases sealed. Then the real battle for supremacy began. The cars were driven for as long as the motors continued to operate.

Here are the results: Oil No. 4 quit at 1713.2 miles; Oil No. 6 quit at 1761.4 miles; Oil No. 5 wrecked the motor at 1815.9; Oil No. 1 ceased its lubricative protection at 2266.6 miles; and Oil No. 3 at 3318.8 miles.

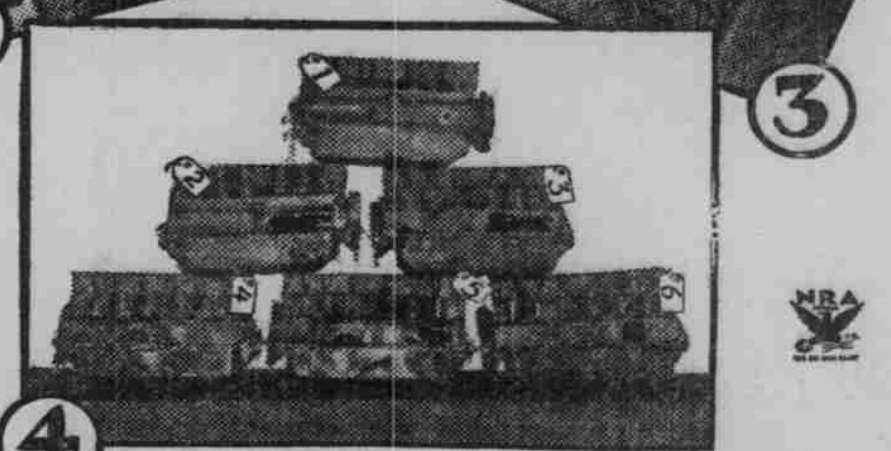
New and Improved Conoco Germ Processed Motor Oil carried on to a total 4729 miles! Over three thousand miles farther than the first oil to go out, and over fourteen hundred miles farther than the final oil of the five!

It is the Germ Processing principle, only used by Conoco, that won the test. This "Hidden Quart" that lubricates all parts at all times—that stays up in your motor and never drains away. Drive into a Conoco Station or Dealer for a fill. You are getting the most in lubrication value that money can buy.



Warning TO NEW CAR OWNERS...

Some car manufacturers are using new types of bearings which will stand greater pressures and temperatures, resulting from increased power and speed. New and Improved Conoco Germ Processed Motor Oil has been exhaustively tested on these new bearings. The results show that it gives them greater protection against damage than many straight mineral oils now on the market. Get your new car by using the motor oil you can be sure of.



1 The Representatives of the Contest Board of the AAA who supervised every detail of the test.

2 Five quarts of each brand of oil were carefully put in the cars by AAA officials.

3 The official sealing of crankcases after final fill of five quarts was put in.

4 These were new motors before the test. They were wrecked to prove to you how to protect yours.

Conoco Radio Program
N. B. C. Network
Wednesday, 10:30 P. M. E. S. T.
9:30 C. S. T.—8:30 M. S. T.

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EXCLUSIVE NEW FEATURES PROTECTED UNDER RECENT U. S. PATENTS