

# The Plattsmouth Journal

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MRS. R. A. BATES, Publisher

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## EAGLE NEWS ITEMS

Miss Esther Horsh visited friends in Eagle on Friday afternoon of last week.

Forrest Paap came out from Lincoln and spent several days last week with Orville and Keith Muenchau.

Mr. and Mrs. Harvey Wall left Sunday morning for West Point where Harvey will teach music in the public schools.

Mr. and Mrs. Talmage Norris of Fairmont spent last Sunday with Mrs. Norris' brother, William Hudson and Mrs. Hudson.

Mrs. Milford Axe and daughter and Mrs. Edward Porter of Lincoln spent Tuesday of this week with Mr. and Mrs. L. W. Piersol.

Guests at the J. L. Wall home last Sunday were Frank Young of Omaha and Mr. and Mrs. Arthur Thompson and son from near Palmyra.

Mr. and Mrs. Mack Williams entertained at an oyster supper Friday evening Mrs. Snyder, Mr. and Mrs. Carl Price and family and Cleo Bergman.

Mrs. Alva Burns and children of Taylorville, Illinois, left for their home on Wednesday of last week after having visited Mrs. Burns' relatives here.

Miss Elmer Longman returned to Neligh last Sunday and Miss Florence West to Meadow Grove after they had spent their vacations with home folks.

The Eagle Epworth League presented the entertaining little play, "Aaron Slick From Punkin Crick" at the Methodist church on Tuesday evening of this week.

W. O. Wall, Mr. and Mrs. Clarence Stossom, Mrs. E. H. May and Mrs. W. E. Muenchau attended the funeral services in Palmyra on Tuesday afternoon of this week for James Harte.

Mrs. Robert Duffield and children returned to their home Sunday evening in Osawatomie, Kansas with Mr. Duffield, who came Friday evening for a week end visit at the Harley Smith home.

Mr. and Mrs. Will Ossenkop of Walton, Harold Ossenkop of Omaha and Mr. and Mrs. Francis Ferguson and daughters of Lincoln spent Friday evening at the home of Mr. and Mrs. W. B. Hursh.

Blanche Trimble of Topeka, Kansas, Mrs. A. R. Stewart of Fairmont and Mrs. Cora Vinson of Roca spent several days with relatives here and also attended the funeral services for their sister, Mrs. Rudolph Oberle.

### Obituary of Bessie May Oberle.

Bessie May Oberle was born at Dunbar, Nebraska, May 7th, 1882 and passed away at her home in Eagle, Nebraska, December 30th, 1937.

Most of her life was spent in and about the vicinity of Eagle and the last two years marked a period of physical suffering for her.

She became a member of the First Methodist Episcopal church of Eagle in 1899.

She was united in marriage to Rudolph Oberle, March 5th, 1902. To this union was born one son, Carl who resides in this community.

One brother, Elbridge, the eldest of her family and one grandchild preceded her in death.

She leaves to mourn her loss, beside her husband and her son, two grandchildren, Dean and Dale; four brothers, A. J. and George G. Trimble of Eagle, Blanchard of Topeka, Kansas, and Clyde of Los Angeles, Calif.; two sisters, Mrs. Cora Vinson of Roca, and Mrs. Alma Stewart of Fairmont and a number of nieces and nephews.

Added to that is a host of friends who were most kind in her illness. Funeral services were held Sunday.

**Farmers Attention**  
We Pay from \$1 to \$3 for  
**Dead Horses and Cows**  
For Prompt Service—Call  
**The Fort Crock Rendering Works**  
Market 3541—Omaha  
WE PAY ALL PHONE CALLS

day afternoon at 2:30 in the Methodist church with Rev. Donald Springer officiating.

A trio composed of the Misses Pauline Wall, Melva Wall and Maxine Wetenkamp sang "Good Night and Good Morning," "Beautiful Isle of Somewhere" and "We'll Never Say Good-bye." Miss Lucille Norris was the accompanist.

Burial was in the Eagle cemetery.

### Obituary.

Lillian M. Files was born at Deansville, Wis., October 12th, 1866 and passed away at Ames, Iowa, December 29th, 1937.

She was married to Moses Files in September 1893 and came to Eagle, Nebraska to live. Later they moved to University Place, Nebraska and in 1915 moved to Rogers, Arkansas, where they resided until the death of Mr. Files in January 1935. Since that time she has resided at Ames, Iowa; one son, Eliery K. Files of Orange, New Jersey; one sister, Mrs. Emma Judkins of Eagle; two brothers, George and Heber Knapton of Marshfield, Wis.; two grandsons, Norman and Robert Fuhrer; also a number of nieces and nephews and many friends.

Short services were held at the Eagle cemetery at 1:30 Sunday afternoon with Rev. Donald Springer in charge. Rev. and Mrs. Springer sang "Jesus Lover of My Soul."

## LOCALS

From Monday's Daily—  
Mrs. Mary M. Davis of Lincoln was a guest at the Searl S. Davis home on New Year's day.

Miss Dorothy Johnson of Omaha was the guest of Miss Hazel Kelley the latter part of last week.

Miss Genevieve Cortes of Omaha and Miss Helen Flala were guests at the I. L. Kocian home yesterday.

Mrs. Edna Evans who has been visiting with her sister, Mrs. Merritt Kerr, returned yesterday to her home in Lincoln.

Mr. and Mrs. H. M. Smith and daughter of Omaha were New Year's day guests of the Dr. P. T. Heinemann family.

Last night Mr. and Mrs. M. E. Martin of Nebraska City and Miss Sophia Bieri were guests at the I. L. Kocian home.

Mr. and Mrs. Don Cramer spent the week end at the home of Mrs. Cramer's parents, Mr. and Mrs. Otto Sprick near Louisville.

Misses Marie and Ellen Marie Pahl, sister and niece of Rev. G. A. Pahl, returned to Chicago after a very pleasant visit in Nebraska.

Miss Alice Louise Wescott departed Sunday night for her duties at Evanston, Illinois, after a holiday visit with relatives and old time friends.

Miss Florence Lawson returned Sunday to Ceresco, Nebraska, where she will resume her studies at the high school there. Miss Lawson is a member of the senior class of the Ceresco school.

From Wednesday's Daily—  
Mr. and Mrs. Chauncey Orton of Fullerton, California, were visiting with friends and acquaintances in Plattsmouth yesterday. Mr. Orton is the son of the late Stephen W. Orton, long-time druggist in Weeping Water.

C. E. Heebner of Nehawka was in Plattsmouth yesterday attending to business.

Rock surfaced roads are putting Plattsmouth in closer touch with a rich farm territory.

**Look!**  
in Our East Window and See what We Offer You in Our  
**Year End Sale**  
of Men's Dress Shirts  
These are Clean-Ups from our regular stock. Values to \$2  
Sizes 14 to 17  
**WESCOTT'S**  
Since 1879

## DELINQUENT TAX LAW UPHELD TODAY

LINCOLN, Jan. 4 (UP)—The Nebraska Supreme Court today upheld constitutionality of the delinquent tax law passed by the Unicameral Legislature nearly a year ago.

This statute, known as Legislative Bill No. 1 permits property owners to escape payment of certain accumulated interest on back taxes due as of the date the law was passed, provided they are paid before January 1, 1939.

Two prior legislative attempts along this line had been held unconstitutional. The first time the law did not specifically repeal necessary sections of existing statutes, and the second time a partial payment plan was provided, which the court held acted as a mitigation of taxes (prohibited by the state constitution).

The court today held the legislature has the power to suspend as well as to fix penalties. It further held that penalties imposed, whether designated as interest, penalties or costs, all are in fact penalties.

"Nonpayment penalties can be created by legislative action and the same authority has the power to waive them," the court said. That power has twice before been used by the legislature in reducing penalty interest from 10 to 9 per cent and from 9 to 7 per cent in years prior to the passage of the present law.

Concluding its opinion, the court said: "The imposition of penalties for nonpayment of taxes is a method commonly used to induce prompt payment of a tax. The remission of penalties on unsold delinquent taxes is likewise a method that may be employed to induce payment of such taxes."

"Such remedial statutes are a legal exercise of the power of the state to enforce collection. Remission of penalties is an act of grace and therefore valid."

Since the law was passed, county treasurers accepting payment under its provisions have stamped across the face of the receipt words "Paid Under Provisions of Legislative Bill No. 1." This was held to be a conditional receipt, dependent upon the ruling of the supreme court, and a suit was begun to secure such ruling.

As a result of today's decision, it will be no longer necessary to stamp provisional wording across the face of a receipt.

The law has brought in much delinquent tax so far, and now that its constitutionality has been established, many who have withheld payment pending court decision, will doubtless pay their tax delinquency and escape the penalty interest.

### City Has Like Law

In Plattsmouth the city council has but recently passed an ordinance carrying like provisions on delinquent special improvement assessments. While interest on delinquent general tax was but 7 per cent per annum, that on special improvements was 12 per cent, and the council felt that if penalty interest is to be stricken from general taxes it should likewise be stricken from the delinquent special improvement assessments to get them paid at this time.

### VISIT FRIENDS HERE

From Wednesday's Daily—  
Mr. and Mrs. Chauncey Orton of Fullerton, California, were visiting with friends and acquaintances in Plattsmouth yesterday. Mr. Orton is the son of the late Stephen W. Orton, long-time druggist in Weeping Water.

Nebraska is one of a very few states that have no bonded indebtedness.

CHEAP goods, like cheap castings, never give real security, or satisfaction. Don't be tempted to save a few cents on your Insurance Policies by sacrificing sound protection or prompt, reliable service!  
**Searl S. Davis**  
OFFICES: 2ND FLOOR  
Platts. State Bank Bldg.

## Death of Arthur Helps, a Former Loal Resident

Dies at Home in Long Beach, California, on December 30th—Was in Business Here.

Arthur Charles Ernest Helps, 67, of 2021 East First street, died Thursday, December 30 at Long Beach, California at his home. A native of Bath, Somersetshire, England, he came to the United States in 1891. He resided in Nebraska for eleven years and came to Long Beach in 1902 to make his home, and had been in business here since that time. He belonged to the A. F. & A. M. at Plattsmouth, Neb., where he also held membership in the Royal Arch Masons and the Knights Templar. He affiliated with Al Malakiah Temple, Mystic Shrine at Los Angeles. He was a charter member of the Virginia Country club of Long Beach Lodge No. 888, B. P. O. Elks. He was a real estate broker starting as Helps & Gumbly on West First street, and his "tin whistle" music was a feature of many early gatherings.

He is survived by a brother, George Helps, residing in England; a sister-in-law, Mrs. John Helps, Long Beach; a daughter-in-law, Mrs. Helen E. Snider, Long Beach. His first wife was one of the victims of the Empire Day disaster at the old Auditorium, May 24, 1913.

Services were held Monday at 10 a. m. in the chapel of J. J. Mottell, Inc., with Rev. Perry G. M. Austin of St. Luke's Episcopal church, officiating. Interment was in Sunnyside cemetery.—Long Beach Morning Sun.

### ROTARY HAS REPORTS

The meeting of the Rotary club Tuesday noon at the Stewart club was largely taken over with the report of the various departments of the club activities and many interesting facts were brought forth.

L. S. Devoe, chairman of the relations committee had charge of the program and had two high school students, Ann Wiles and Doris Canterbury present who gave excerpts of letters from correspondents in foreign countries and also remembrances that they had received from the young friends. The correspondence was from Japan, Germany, and South Africa and was very interesting.

Judge A. H. Duxbury of the community service committee gave a very interesting report of what Rotary had accomplished in the local community and the plans of future activities.

Fred Rea of the club service committee also presented his report that was thorough and filled with many interesting facts as to the general service that the local Rotary had given.

Robert Meisinger, senior, and John Kenneth Bestor, junior, were the representatives of the high school for January and were presented to the club.

## Murray

Walter Allen was a visitor in Falls City last Monday where he was called to look after some business matters the first of the week.

Mrs. Earl Merritt was looking after the business at the Smith store while Mr. and Mrs. Smith were entertaining some friends at the watch meeting at the Smith home.

Joe Campbell and wife of over near Rock Bluffs were guests for the day last Thursday at the home of Mr. and Mrs. Earl Merritt where all enjoyed a very pleasant time.

Mr. and Mrs. James W. Holmes of Plattsmouth were guests at the home of Mr. and Mrs. Will S. Smith Sunday, enjoying the fine dinner. Mr. Holmes is a brother of Mrs. Smith.

On Monday, January 2nd, Mrs. Mable McCormick presented her husband with a very fine baby girl weighing eight and a half pounds. The young lady and mother are doing nicely. Dr. R. W. Tyson officiated in the reception of the young lady.

George E. Nickles and wife were in Lincoln last Monday visiting with friends and looking after some business matters. While they were away Lee Nickles was down from Plattsmouth to look after the lumber yard, and also visiting with his brother, Charles Nickles, who is staying here for a time.

To the credit of Murray there were three babies born over the week end, one as stated, Mrs. Mabel McCormick over near Rock Bluffs, weighing eight and a half pounds, and another at Nebraska City to Mr. and Mrs. Ray Frederick and another at Omaha to Mr. and Mrs. Robert Bestor, the mother being formerly Miss Lois Troop.

### Mrs. Carl Zaiser Comes Home.

Mrs. Carl O. Zasier of Avoca has been at the hospital in Omaha where she underwent an operation for correction for appendicitis, taken by Dr. J. W. Brendel of Avoca was so far recovered that it was possible to bring the patient home to Avoca last Sunday when Dr. Brendel and Carl O. Zasier, husband of the patient went to Omaha and brought her home.

### Will Spend Winter in West.

Dr. and Mrs. R. W. Tyson last Tuesday morning departed for Elmwood where they picked up Mr. and Mrs. L. A. Tyson, parents of the doctor and with them went to Eden, Colorado, where a brother and sister of the doctor reside and where another brother is at this time, where he is awaiting to continue a trip to California, who with his wife are driving to Los Angeles where they will spend the winter and expect to return to Elmwood about April 1st this year.

Dr. Tyson and family, who are driving to Eden, started Tuesday and expect to be home Thursday or early Friday of this week. Dr. G. H. Gilmore is looking after the patients of Dr. Tyson during his absence in the west.

While in the west Mr. and Mrs. L. A. Tyson will be guests at the home

of Dr. W. A. Alton, brother of Mrs. Tyson and son of the Rev. Cyrus Alton of Elmwood and pastor of the Christian church of that city years ago, now deceased.

### Keeping Very Busy Now.

Phil Kell and son are being kept very busy at this time on account of the desire of the farmers to have their hogs killed and dressed. Monday there were twenty-five ahead and more in prospect, which will keep the lads hustling.

### Mrs. Noell Some Improved.

The friends of Mrs. Orville Noell will be pleased to know that this lady who has been a very patient sufferer during the long weeks of her illness is slightly improved and was able to sit up a portion of the time. Her appetite has improved and it is quite a pleasure that her suffering has not been so great during the recent days. Mrs. Ray Burton has been assisting in the care of Mrs. Noell. While Mrs. Burton is caring for Mrs. Noell, Ray Burton is cook and care taker of his father, J. H. Burton who is confined to his home and bed at his home in Murray.

### Enjoyed Very Fine Trip.

On New Year's morning Everett Spangler and the family, accompanied by his sister, Mrs. Margaret Todd and son Dick started in the well equipped car of Everett Spangler, heading south, and after some time found themselves in Manhattan, Kansas, where they visited for a short time, then went on to Topeka, and then northeast to Lawrence, Kansas, where they visited the Haskell Institute where there is an Indian school. They then went on to Kansas City, Kansas where they visited at the Methodist Bible school and surprised Mrs. A. B. Glenn. This was on Sunday, they eating dinner with the Glens, as Mrs. Everett Spangler and Mrs. Glenn are sisters. They then visited at St. Joseph, Mo., at the home of Mr. and Mrs. J. E. Croy, Mrs. Croy being formerly Miss Lydia Todd. After a short visit they came on to Marysville, and then to Tarkio and on home, arriving Sunday evening.

### Furnished House.

Three room furnished house for rent. Address P. O. Box 111, Murray. d23-4tw

### Many People Attend Dance.

Last Saturday night at the dance held in Murray it was estimated there were 350 people. There is another dance this week on Thursday evening which is being given for the benefit of the family of Ed Noell who

**HIGHEST PRICES PAID FOR DEAD ANIMALS**  
Dependable Service  
Reverse All Calls to  
**'JOHNNY'S' FARMERS RENDERING SERVICE**  
Market 1080—Omaha  
Try My Tankage—It's Sure to Please—Reasonably Priced

suffered the loss of their household goods when the house in which they were living burned to the ground. Mr. Noell and family have since moved to Plattsmouth where they are making their home.

### Have Pleasant Watch Party.

Mr. and Mrs. W. S. Smith were host and hostess to some guests at their home last Friday. New Year's eve when they watched the old year go and the new year come. They had as their guests for the evening supper Messrs. and Mesdames O. E. Davis and E. S. Tutt, all enjoying the excellent supper and following which they enjoyed the evening until the day was done and the new year was ushered in with a very cordial welcome by the merry party.

### Robert Earl Bestor.

This young man, who is the son of Mr. and Mrs. Robert Bestor of Plattsmouth made his appearance on New Year's day at the St. Joseph hospital in Omaha, and was accorded the second baby born in Omaha in the new year. The first was born at the Clarkson hospital on the exact minute of the striking of the clock at the midnight hour. Mrs. Bestor and little son are getting along very nicely and happiness reigns supreme. Mrs. Bestor was formerly Miss Lois Troop.

### LEARNS OF UNCLE'S DEATH

Henry Kuhmann of this city has received notice of the death of his uncle, Adam Habig, 86, who resided on a farm north of Pacific Junction. Mr. Kuhmann is expecting to go to Pacific Junction today to look after some matters in connection with the estate.

### RETURNS FROM HOSPITAL

From Wednesday's Daily—  
William Woolcott, Jr., returned home yesterday from St. Catherine's hospital in Omaha. He has been suffering several weeks with typhoid fever.

## LAND, FARM and RANCH BARGAINS

FOR SALE—Polled Hereford bull, C. E. Heebner, Nehawka. j6-13w

### FOR SALE

Poland China boars. J. L. Young, Murray, Nebr. j3-2tw

### FOR SALE

Cow fresh in February. John Chapel, call residence northeast of substitution. d23-4tw

### FOR SALE OR RENT

20 acres improved, north edge of Plattsmouth, Nebr. Bond & Mortgage Corp., Omaha. ttd&w

### FOR SALE

35 head horses, one-half coming 3 year old. The rest are well broke. Otto Schafer, Nehawka, Nebr. j3-4tw

## Report of Condition

# MURRAY STATE BANK

MURRAY, NEBRASKA

DECEMBER 31, 1937

### RESOURCES

Loans and Discounts.....	\$174,788.74
Overdrafts .....	97.79
Bonds and Securities (see itemized list) ..	70,728.00
Banking House, Furniture and Fixtures. . .	3,788.00
Cash and Sight Exchange.....	47,849.28
<b>TOTAL .....</b>	<b>\$297,251.81</b>

### LIABILITIES

Capital Stock .....	\$ 20,000.00
Surplus and Profits .....	9,700.00
DEPOSITS .....	267,551.81
<b>TOTAL .....</b>	<b>\$297,251.81</b>

### Itemized List, Bonds and Securities

U. S. GOVERNMENT SECURITIES					
Description	Rate	Maturity	Par Value	Book Value	Mkt. Value
Notes	2 1/2 %	6-15-39	\$30,000.00	\$29,918.00	\$30,750.00
Bonds	2 3/4 %	9-14-47	5,600.00	5,600.00	5,826.59
Bonds	2 3/4 %	12-15-53	2,900.00	2,900.00	2,994.37
Savings Bonds	3 %	12-1-46	7,600.00	7,500.00	7,600.00
Savings Bonds	3 %	2-1-47	7,500.00	7,500.00	7,500.00
BONDS Guaranteed as to Interest and Principal by the U. S. Government					
Fed. Farm Mtr.	3 1/2 %	1-15-47	11,700.00	11,820.00	12,288.00
Fed. Farm Mtr.	3 1/2 %	5-15-49	2,100.00	2,100.00	2,174.81
			\$70,500.00	\$70,568.00	\$72,127.68
OTHER SECURITIES					
Local Warrants	5 %	On Call	160.00	160.00	160.00
			\$70,660.00	\$70,728.00	\$72,287.68

MEMBER OF THE FEDERAL DEPOSIT INSURANCE CORPORATION

W. H. Boedeker  
President

Charles H. Boedeker 2nd  
Cashier