

Sec. Acres.	Amt.
F. W. Lohr, pt. lot 1, commencing on a line of sec. 12, 420 ft. of the quarter corner and 453 ft. w. of meander corner on said line, thence s. 440 ft. to meander line and thence aw along meander line 300 ft. to intersection with line 600 ft. s. and parallel to a line of section 12, thence west 1110 ft. thence n. to the said south line of sec. 12, thence s. 1362.7 ft. to point of beginning.	13 18.50 12.33
F. W. Lohr, lot 2.	13 35.70 16.29
F. W. Lohr, lot 3.	13 55.50 14.14
F. W. Lohr, lot 4.	13 49 11.64
Chas. W. Garlock, lot 5.	13 34 8.78
F. W. Lohr, lot 6.	13 32.10 19.34
Chas. W. Garlock, ne 1/4 sec. 12.	40 18.79
F. A. D. White, sec. 12.	36 1.44
CRYSTAL BEACH.	
Lot.	Bk.
Margaret Anderson	1 3.44
LAKE WOOD PARK.	
Lot.	Bk.
Dorothy M. Allen	11 2 1.25
Maude Fent	17 2 .16
Dr. Tabott	21 2 .16
Henry Krumweide	23 2 1.75
Henry Krumweide	24 3 .16
F. A. Wood and Estel	25 2 .16
J. A. D. White	25 2 .16
CRYSTAL LAKE PARK.	
Lot.	Bk.
Alfred T. Savidge	1 6.11
J. A. Foye Jr., 50 ft. of w. 500 ft. of lot	2 .91
J. A. Foye Jr., 40 ft. of w. 520 ft. of lot	2 .46
J. A. Foye Jr., 280 ft. of w. 350 ft. of lot	2 1.88
J. E. McGee, 50 ft. of lot	2 .75
Locust Club, 49 ft. of n. 51 ft. of lot	3 2.60
GRIBBLE'S PARK.	
Lot.	Bk.
Jessie Anderson	3 8.06
LAKESIDE PARK.	
Lot.	Bk.
Ruth B. Hallum	3 1 .69
Ruth B. Hallum	15 2 .29
Ruth B. Hallum	16 2 .60
Vernon Norman	1 3 .29
ISLAND BEACH.	
Lot.	Bk.
Joseph K. Trauerman	18 8.42
Joseph K. Trauerman	19 8.46

SECOND DRIVE OPENS TODAY.

Nation Recruiting Ground For Liberty Loan.

Washington, D. C.—The second Liberty loan campaign has opened. For four weeks the entire nation will be a recruiting ground for money with which to carry on the war.

To obtain \$3,000,000,000 in subscriptions, the minimum set by treasury officials for the issue, a gigantic machine of many parts stands ready to be set in motion with the opening of the campaign. Fifty per cent greater than the first Liberty loan, the present offering is the largest the American people ever have been called upon to absorb. Five billion dollars and 10,000,000 subscribers—that is the goal which officials hope to reach during the next four weeks. The services of virtually every industry of the nation have been enlisted. Hundreds of thousands of individuals, firms and corporations will unite in giving all or a part of their time in carrying the work forward.

House Passes Ship Bill.

Washington, D. C.—The administration bill to permit foreign merchant ships to engage in American coastwise trade was passed by the house without a roll call. It now goes to the senate where prompt action is expected. Admission of foreign vessels to the coastwise trade is an essential feature of the government's shipping program, as all available American tonnage is to be put on overseas routes.

Jewish War Relief.

New York.—A national special assembly of the Jews of the United States has been called by Felix M. Warburg, chairman of the joint distribution committee of the American funds for Jewish war sufferers, to be held here on October 28. It has been announced. The purpose of the meeting is to devise means of reaching the \$10,000,000 goal for Jewish war relief during the present year.

Calls it a Forgery.

Baltimore, Md.—Forger Congressman Frank O. Smith, of the Fifth Maryland district, has denounced as a "forgery from start to finish" the letter which was found at Wichita, Kan., in the effects of Dr. George Barthelmas, the former Washington correspondent of the Cologne Gazette, purporting to have been written by Mr. Smith.

Keymen Granted Wage Increases.

New York.—Fourteen thousand telegraphers, telephone operators, station agents and signal men employed by the Erie and the New York, Susquehanna and Western railroad companies will receive an 18 per cent increase in wages by the terms of an agreement signed here.

Paris.—President Poincare signed a decree providing for the requisitioning of cargo accommodation on all vessels—French, allied and neutral—for the service of the government.

Vancouver, B. C.—The Canadian News, a Japanese daily newspaper here, received a special cable from Tokio saying it was reported in Tokio that Japanese destroyers in a fight with German U-boats off the coast of Spain, near Barcelona, had sent one submarine to the bottom.

Oklahoma City, Okla.—Samuel Williams, banker and ranch owner of Purcell, Okla., was shot and instantly killed in crowded Main street. Orban C. Patterson, a lawyer, surrendered to the police.

CONGRESS MAKES LEVY AT \$27 FOR EVERY MAN, WOMAN AND CHILD IN THE UNITED STATES

Excess Profits Revenue at Billion, and Incomes at Nearly as Much Remain Practically Unchanged by Work of The Conferees.

Corporations Will Pay Their Full Share Toward the Financing of the War—New System of Grading the Amount of Assessment Adopted Believed to Be the Best That Could Be Devised.

Washington.—The joint conferees on the war revenue bill completed their draft after two weeks of deliberation. As revised by the conferees the measure has been raised from the levy fixed by the senate of \$2,416,670,000 to an aggregate of approximately \$2,700,000,000. Chairman Simmons of the senate finance committee estimated that the increase made by the conferees would approach \$275,000,000.

Profits Tax Modified.
The excess war profits tax, as agreed to by the conferees, is a modification of the senate bill, the principal changes being in the maximum and minimum rates of exemption upon which the tax is to be determined. The senate graduated scale of exemptions ran from 5 to 10 per cent, while the house exemption rate was 8 per cent. The conferees adopted the graduated rate of from 7 to 9 per cent.

The definition of capital, which was a point upon which the conferees argued for days, was modified so as to provide that the actual value of tangible property paid into a corporation or partnership or individual business before January 1, 1914, shall be taken as of that date. The proviso as to good will and other intangible property has been somewhat liberalized.

As to "Invested Capital."
In calculating war excess profits the terms "invested capital" of corporations and partnerships was declared to include "actual cash paid in, actual cash value and other tangible property paid for stock or shares at the time of payment or January 1, 1914, but in no case to exceed the par value of the original securities; paid in or earned surplus and undivided profits used or employed in the business, exclusive of undivided profits earned during the taxable year."

The allowance for intangible assets includes "actual cash value of patents and copyrights paid in for stock or shares at the time of payment. . . . Good will, trademarks, trade brands, franchises. . . . if for bona-fide payments not to exceed the cash value."

It stipulates that such intangible assets exchanged for securities before March 3, 1917, not exceeding 20 per cent of the total, shall be included at a value not exceeding a fair cash value at the time of purchase.

Postal Increases.

A flat increase on reading matter of 1/4 cent per pound until July 1, 1919, and 1/2 cent thereafter was provided. Advertising matter exceeding 5 per cent of the total space would be taxed from 1/4 to 2 1/2 cents additional until July 1, 1919, and from 1/2 to 4 1/2 cents more until July 1, 1920; and from 1/2 to 6 1/2 cents to 1921 and from 1 cent to 9 cents thereafter.

An additional tax of 1/4 cent per pound until July 1, 1919, and 1/2 cent thereafter, on religious, agricultural, fraternal and similar publications was adopted.

The 1 cent tax on letters, excepting drop letters and postal cards, was restored by the conferees. A 1 cent additional tax on postal and private mailing cards was added. The first-class mail increases are estimated to raise \$90,000,000, and are effective 30 days after the passage of the act. The senate provision exempting from postage letters written by soldiers and sailors abroad was retained.

Stamp Taxes Fixed.

Stamp taxes agreed upon are: Bonds of indebtedness, 5 cents on each \$100. Indemnity and surety bonds, 50 cents. Parcel post packages, 1 cent for each 25 cents of the cost of transportation. Capital stock, original issues, 5 cents per \$100. Sales and transfers, 2 cents per \$100. Sales of produce on exchange, 2 cents for each \$100 value in merchandise.

Drafts, checks payable other than on sight or demand, promissory notes, except bank notes for circulation, and renewals, 2 cents for all sums below \$100 and 2 cents for each additional \$100 or fraction thereof.

Conveyance papers, 50 cents between \$100 and \$500 and 50 cents for each additional \$500.

Customs house entries, from 25 cents to \$1; entry for withdrawal from bonded warehouses, 50 cents. Passenger vessel tickets for ports other than those in the United States, Canada and Mexico, between \$10 and \$50, \$1; between \$50 and \$90, \$3, and above \$90, \$5.

Voting proxies, 10 cents. Power of attorney, 25 cents. Playing cards, decks of not more than 54 cards, an additional 5 cents on the present rates.

Taxes on life insurance, eliminated from the house bill in the senate, were amended and reinserted, raising about \$5,000,000. Effective November 1 the new taxes on new insurance policies issued are 8 cents per \$100 or fraction thereof on life insurance and

Surtax is Agreed Upon.

Surtaxes were agreed upon as follows:
One per cent on income over \$5,000 and less than \$7,500; 2 per cent between \$7,500 and \$10,000; 3 per cent between \$10,000 and \$12,500; 4 per cent between \$12,500 and \$15,000; 5 per cent between \$15,000 and \$20,000; 7 per cent between \$20,000 and \$40,000; 10 per cent between \$40,000 and \$100,000; 18 per cent between \$100,000 and \$150,000; 22 per cent between \$150,000 and \$200,000; 30 per cent between \$200,000 and \$250,000; 34 per cent between \$250,000 and \$300,000; 37 per cent between \$300,000 and \$500,000; 40 per cent between \$500,000 and \$750,000; 45 per cent between \$750,000 and \$1,000,000, and 50 per cent on incomes exceeding \$1,000,000.

Increased Tax on Whisky.
Increased senate rates on whisky and beer were virtually retained, and that on wines somewhat reduced. The tax on distilled spirits was made \$2.10 per gallon when for beverage use and \$1 less for industrial purposes, estimated to raise \$135,000,000. The amendment prohibiting importation of distilled spirits for beverage use was retained. Floor taxes to reach withdrawn liquors were approved. Beer was taxed \$1.50 per barrel additional, to raise \$46,000,000, an increase of 25 cents per barrel over the house rate. Present wine taxes were doubled. Taxes on nonalcoholic beverages were compromised. On prepared sirups and extracts the taxes graduated from 5 to 20 cents instead of from 3 to 12 cents a gallon were adopted. Grape juice and other soft drinks are taxed 1 cent per gallon, as provided by the senate in reducing the original 2-cent rate of the house. Senate rates on cigars and cigarettes were retained, but those on snuff were increased from 4 cents to 5 cents a pound.

Senate Version Stands.

The income tax section was adopted virtually as written by the senate. The new 2 per cent normal tax on incomes of more than \$2,000 for married persons and \$1,000 for single persons is in addition to the present law exempting incomes of less than \$3,000 for single persons and \$4,000 for married persons. This is the same as the new law exemption bases and the present exemptions will pay only the 2 per cent tax, but single persons having an income of \$3,000 or more and married persons whose income is \$4,000 or more would pay the full 4 per cent normal tax.

The senate income provision allowing an additional exemption of \$200 for each dependent child to heads of families subject to the present law was retained. The exemption for children, however, does not apply to those subject to the new reduced taxes with the \$2,000 and \$1,000 exemptions, respectively, for married and single persons.

New War Tax Levies as Made by Senate and House

Washington.—The war revenue bill, as finally agreed on by the house and senate conferees provides for the raising of approximately \$2,606,320,000, as follows:

Income tax	\$ 842,000,000
Excess profits tax	1,110,000,000
Distilled spirits	135,000,000
Rectified spirits	5,000,000
Fermented liquors	46,000,000
Wines, etc.	10,000,000
Soft drinks, sirups, etc.	14,000,000
Cigars	10,000,000
Cigarettes	20,000,000
Tobacco	25,000,000
Snuff	1,500,000
Cigarette papers	200,000
Freight transportation	77,500,000
Express and parcel post	16,000,000
Passenger transportation	56,000,000
Pipe lines	4,500,000
Seats and berths	2,250,000
Telegraph and telephone messages	7,000,000
Insurance policies (new)	5,000,000
Automobiles (sale of)	40,000,000
Musical instruments (sale of)	4,300,000
Motion picture films	3,000,000
Jewelry (sale by manufacturer)	4,500,000
Sporting goods	1,200,000
Pleasure boats	500,000
Perfumes and cosmetics	1,900,000
Proprietary medicines	3,000,000
Cameras	750,000
Admissions	50,000,000
Club dues	1,200,000
Schedule A, including playing cards	30,000,000
War estate tax	5,000,000
Virgin island products	20,000
First class mail matter	60,000,000
Second class mail matter	14,000,000
Total	\$2,606,320,000

1 cent per \$1 on the premium charged on marine, casualty, fire and inland insurances.

Amusement taxes agreed upon provide that all persons entering places of amusement free, except employees and officials on duty and children under twelve, would pay a tax rate of 1 cent on each 10 cents or fraction thereof of the admission charge. This tax also would apply to cabarets and similar performances where the cost of entertainment is included in other costs, such as service. Holders of annual box seats would pay 10 per cent of the annual rental. Nickel theaters and shows, rides and other outdoor park amusements with a maximum admission of 10 cents and benefit entertainments and agricultural fairs were exempted.

Exemptions Are Allowed.

On excess profits the conferees agreed upon a minimum deduction of 7 per cent and a maximum of 10 per cent, instead of the 6 to 10 per cent fixed by the senate. Other exemptions are \$3,000 for corporations and \$6,000 for individuals. Corporations, partnerships and individuals having no capital stock would pay a flat rate of 8 per cent on net profits in excess of \$3,000 for corporations and \$6,000 for individuals and partnerships.

Miscellaneous income tax amendments inserted by the senate were generally adopted, including the so-called Jones amendment for a tax of 10 per cent on corporations' undistributed surplus, without allowance for income taxes paid. The 10 per cent tax would not apply to undistributed income actually invested or employed in business or invested in federal securities after September 1, 1917, and 5 per cent penalty for surplus retained but not employed is provided.

In making provision for administration and collection of the new and existing taxes the conferees provided that the special tax of 12 1/2 per cent on war munitions manufactures shall be reduced to 10 per cent, but retained to January 1, 1918. It now yields about \$29,000,000 annually and the senate had proposed its repeal.

Fuel Administrator Announces Final Decision, Which Will Be Binding on All Dealers.

Washington.—Fuel Administrator Garfield announced regulations, effective at once, for the limitation of the retail prices of bituminous and anthracite coal throughout the country. The fuel administration has fixed, in the conclusions arrived at, not the specific price which the retail dealer will be allowed to charge the consumer, but the gross margin which the retail dealer will be allowed to add to the average wholesale cost of his coal in making retail prices.

The retail dealer will be allowed to sell coal to the consumer at a price representing an advance of not more than 30 per cent over the retail gross margin of 1915. In no case, however, is the gross margin from now on to exceed the gross margin of July, 1917.

If, for example, a retail coal dealer bought a particular kind of coal in 1915 at an average of \$2 a ton and sold it to the consumer at \$3 a ton, his gross margin was \$1. Dr. Garfield now allows him to add 30 per cent to this amount, making his gross margin for 1917 \$1.30, provided that is not in excess of his gross margin in July last.

If the retail dealer now pays an average of \$3 for the same kind of coal he will be allowed to sell it to the consumer for not more than \$1.30 a ton. Doctor Garfield selected 1915 as a normal coal production year.

GOVERNOR NEVILLE BECOMES COLONEL

ACCEPTS COMMAND OF THE NEW SEVENTH REGIMENT

WILL RESIGN AS GOVERNOR

Lieut. Governor Edgar Howard Will Automatically Assume Executive Charge on His Retirement

Governor Keith Neville has accepted the colonelcy of the Seventh Nebraska national guard regiment now nearly organized and will resign the office of the governor of Nebraska whenever the regiment is mustered into the government service. This may be within a short time or it may not be until toward the close of the year or some time next spring.

The appointment to the office of colonel of the Seventh regiment was conferred upon Governor Neville by Lieutenant Governor Edgar Howard, acting governor, while the former was at Washington, and the appointment was announced Tuesday.

When the Sixth regiment, Nebraska national guard, was in formation, it was rumored that Governor Neville might be its colonel, but at the last moment the governor appointed T. L. Hall, Jr. The Sixth regiment has been split up and merged with other troops. Lieutenant Governor Howard, in a statement, says he is acting on the principle of majority rule, that the officers of the regiment want Governor Neville for their colonel.

The army headquarters officers have decided to accept the new Seventh Nebraska reserve regiment in time, and Governor Neville's resignation as chief executive of this state will become effective immediately the Seventh is mustered in.

Lieutenant Governor Edgar Howard will then become governor, immediately, and will take up the duties of state.

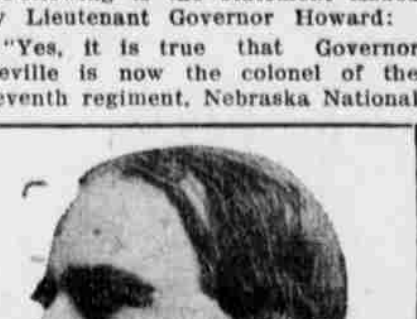
Acting Governor Howard issued a short statement also, saying that he has appointed Governor Neville colonel of the Seventh at the unanimous request of all officers of that regiment, without knowing whether or not Governor Neville would accept.

Following is the statement issued by Lieutenant Governor Howard: "Yes, it is true that Governor Neville is now the colonel of the Seventh regiment, Nebraska National

"Responding to wishes, expressed by letter, of a majority of the total number of officers of the Seventh regiment that I accept the colonelcy, Governor Howard, during my absence from the state, issued me a commission as such.

"I believe that the government should, in this emergency, realize 100 per cent on the expenditures of past years for the training of men at military colleges and similar institutions maintained wholly or in part by the government, as well as at the various service schools, and since the written requests of a majority of the officers is equivalent to an election, I have no hesitation in accepting the honor.

"I have been assured by the department officials at Washington that they will gladly recognize an addi-



LIEUT.-GOV. EDGAR HOWARD

Neville's Statement.

"I did not know that he would accept the commission, but now I am glad to know that he is not annoyed by my action, and that he feels highly honored by the call of the men of the regiment to lead it wherever duty or honor may direct the way.

"Of course, the acceptance of the commission by our governor will be a call to me to occupy the high office he now occupies. I shall obey the call, although none who have been near me can doubt that I shall do so reluctantly. It is a position of great dignity and abundant opportunity, but also a post of immense responsibility. I have never felt myself quite qualified to do full justice to that exalted position, but firm in the faith of those political and governmental principles which I have so long advocated, and confident that the people of Nebraska will be kind to cover with the white mantle of charity my every fault or foible so long as I shall not swerve from the pathways of rectitude, I shall approach the high responsibilities of the position always in humility and always unafraid.

"It is not for me to know the date of the retirement of Governor Neville. He will announce the date at his pleasure.

"My one best hope is that I may be able to do so act under the impending responsibility as to leave a record which may even in small measure approach the general excellence of the record achieved by the splendid young Nebraskan who has borne gubernatorial honors with rare grace and instant probity."

Garfield Fixes Coal Prices

Washington.—The city of Tien Tsin is threatened with destruction by flood. The Chinese city and portions of all the foreign concessions are under water which is rapidly rising and which covers the great plain to the south-east of Peking. It is estimated that 1,000,000 Chinese are homeless.

New York.—A round-up of Germans in New York who have violated the terms of permits granted them to enter zones barred to enemy aliens or who have gone into these districts without permits, has begun.

GOVERNOR KEITH NEVILLE Who Has Accepted a Colonely in the New N. G. Regiment.

ditional regiment of infantry or field artillery qualifying as prescribed by law.

"This does not mean that the Seventh will be immediately called into federal service.

"It may be some time before the national guard units, now being organized in many states, are federalized.

"With a sincere appreciation of the trust imposed and the honor conferred upon me by the people of my state, I believe that I should not be worthy of that trust and honor should I continue to urge Nebraskans into the service of their country without manifesting my willingness to accompany them.

"We are fighting not only that democracy may live, but that we may continue to exist as a free and independent nation.

"Our country is facing the most serious crisis in its history.

"It is the duty of every man, physically fit, of military age, to place his services at the disposal of the government.

"In this spirit, and after mature deliberation, I have reached my conclusion, and act accordingly.

"KEITH NEVILLE"

When the time comes for Governor Neville to resign, if that time does come, he will file his resignation with Secretary of State Pool as provided by statute. The constitution authorizes the legislature to pass laws governing such resignations. The law says such a resignation shall be made to the legislature, if in session; if not, to the secretary of state. The same statute carries with it a provision that it might not be upheld by the courts. It is a provision that such resignations shall not take effect until accepted by the board or officer to whom the same is made.

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