

HARD TO GET REFUND AFTER TAX IS PAID

THE FARMERS' UNION SEEKS A LOWER ASSESSMENT.

Discover That Sole Relief Under the Circumstances is Through Court Proceedings.

If your taxes are as high as your brother-in-law's across the way, who jingles dollars while you pursue the dimes, don't pay them under protest and expect a refund outside of the district court.

If there is an evident error, and no equalization, make your big "holler" before opening your pocketbook, and keep making noise until you get relief; even though you have to dodge the collecting sheriff in doing so.

At least this is the conclusion almost anyone would come to after hearing the arguments in the county commissioners court Wednesday afternoon. The complainants in the case were the directors of the Farmers' Union company, with a claim that their corporation with a capital of \$13,200 had been erroneously assessed for \$11,800 in the year 1921; that their schedule had been overlooked in equalization; and they asked for a refund of that part of the \$455.38 taxes paid by them under protest which represented unequalization.

J. A. Keegan informally presented their petition, asserting the company was an investment company and should be assessed under Sec. 6343 of the statutes. This section requires a statement from the company as to the amount of capital stock and financial standing, and says, "The county assessor shall determine and settle the true value of each share of stock

after an examination of such statement." The petitioners showed from the statement turned in that no dividends had been declared the preceding year; that there were no undivided profits on hand and less than one hundred dollars surplus; and asserted that during the depression of that year there were no stocks in the county represented by merchandise that could be sold for seventy-five cents on the dollar.

In making comparisons in an endeavor to show that their assessment had escaped observation in equalization, attention was called to the statement and assessment of another seemingly more prosperous corporation, where the stock was assessed at less than 60 cents on the dollar as against theirs at 90 cents on the dollar.

Comparisons were also made with the assessment of all the large mercantile firms of the city, and they showed the Farmers' Union company close to the top of the list in the amount of taxes paid.

The appeal for correction was made to any of the county tax officers who could legally act, which included the county assessor and county clerk. All admitted the assessment looked rather high but County Attorney Lee Baeye, who was present dug up enough supreme court decisions in support of the statutes to convince all that money paid into the county treasury for taxes can only be refunded by court proceedings.

Considerable argument was also indulged in as to exactly what were the duties of a county board of equalization: Should they consider changing schedules only on complaint, or should they make a thorough examination of all schedules, raising and lowering assessments as in their judgment, was needed to make equality in taxes? This is a question that should be definitely decided by some high authority before the next board of equalization meets.

We expect to see prohibition enforced when each would-be drinker in the land has a dry enforcer detailed to watch him.—Columbia Record

Forestation of Nebraska Urged by Association

Arbor day is a good time to consider the needs and possibilities of Nebraska as a tree-growing state. The subject of forestry has received very little attention in Nebraska. Broad and fecund acres have invited the efforts of the husbandman, and he has by his energy given to the world a wonderful wealth of farm produce. Along with him have moved the cattle grower, the swine breeder and the flockmaster, and cattle, hogs and sheep by millions have gone out from this state to feed a hungry world, says the Omaha Bee.

But Nebraska is blessed with other capabilities, among which is the raising of useful forest timber. Waste areas have long flouted their emptiness in the face of the world and Nebraskans have wondered what to do with them. Careful, scientific experiments have been carried on, to discover what use may be made of acres that are idle.

It is now known that these slacker acres will produce a bountiful, profitable crop if put to their natural use. Pine timber is being grown in the sandhills. Not a few scattered patches, but hundreds and thousands of acres, of useful trees. The state of Nebraska owns 687,000 acres in the sandhill region, on which may be grown white pine, yellow pine, and jack pine. All that is required is planting and a little attention.

In the Bessey nursery at Halley 6,500 acres of standing timber, now but 20 years old, trees 30 feet high, all planted since 1902, is the living proof of the statement that pine timber will grow in the sand hill region. Forestry for Nebraska has other available uses. The farmer with a small timber lot need never burn corn for fuel, nor depend on cow chips to furnish heat to cook his food.

Trees are not a crop for today or tomorrow, but require years to mature. Now is the time to plant, that

the future may be made secure. The Nebraska Forestry association was formed last October by some interested citizens of Nebraska, its object being:

"To unite people who are interested in forestry; the encouraging of the planting and culture of trees; caring for existing groves, orchards or plantations; forestation of waste lands of the state; stimulation of popular interest in the science of forestry. Membership in the society is open to all. T. W. McCullough of Omaha is president; Mrs. John H. Corrick of Fallsdale is secretary, and Woodruff Ball of Valentine is vice president. Either of these will be glad to answer inquiries.

THOROUGH WORK

How Alliance Citizens Can Find Freedom From Kidney Troubles.

If you suffer from backache—From urinary disorder—Any curable disease of the kidneys, Use a tested kidney remedy. Doan's Kidney Pills have been tested by thousands.

Grateful people testify. Can you ask more convincing proof of merit?

S. G. Stapleton, Box 664, Antioch, Neb., says: "I had occasion to take Doan's Kidney Pills and am strong in praise of this remedy. Doan's gave me excellent relief from pains in the small of my back, which caused much misery. Whenever I feel my back beginning to get sore, I use Doan's and they never fail to give me great relief and prevent the attack from becoming severe."

Price 60c, at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mr. Stapleton had. Foster-Milburn Co., Mfrs., Buffalo, N. Y. 6-A

If the composer of "My Old Kentucky Home" were alive today he probably would be renting.—Detroit News.

Sharp practices will not cure dull times.—Ashville Times.

All the necessary proof that the war ended too soon is furnished by the German statesmen.—Wall Street Journal.

An Expert Writes:

"I used to be called a poor cook, and never pretended to bake a cake worthy of praise, but now I am called the champion cake baker of my community, thanks to the Royal Baking Powder."

Mrs. R. W. P.

ROYAL Baking Powder

Absolutely Pure

Contains No Alum Leaves No Bitter Taste

Send for New Royal Cook Book —It's FREE. Royal Baking Powder Co., 126 William St., New York

E. Shadwinkle, proprietor of the Alliance bakery has been unable to be at his place of business the last few days because of an injured foot.

Specials For The Week End

Lemon Oil Complexion Soap, regular 10c a bar Saturday, 2 bars for **11c**

Violet Cerate face cream, regular 50c item. Saturday, 2 jars for **51c**

Syta face powder (an imported rice powder) regular 50c size. Saturday, 2 boxes for **51c**

DeWitt's toilet cream lotion, regular 25c. Saturday, 2 for **26c**

Cascade Linen writing paper, regular 40c a lb. Saturday, 2 lbs. for **41c**

HOLSTENS

We have what we advertise and at the price we advertise it for.

Golden Rule Store

Men's and Young Men's —Worsted, Cassimeres and Tweed Suits, \$14.75.

Dove Muslin Underwear



Dainty undermuslins—most beautiful in style, made in high grade materials.

Four reasons for Dove popularity—Dove Style—Dove Quality—Dove Workmanship—Dove Fit.

- Night Gowns . . . 98c, \$1.23, \$1.98 \$2.48
- Teddys . . . 98c, \$1.23, \$1.49, \$1.98, \$2.48
- Camisoles 49c, 75c, 98c, \$1.23
- Petticoats 98c, \$1.23, \$1.49, \$1.98, \$2.98

DOVE Undergarment



Mina Taylor DRESSES

The charming colors of these Frocks, their smart designs, make them appropriate for any occasion. They are made of wearable, washable materials, in charming plaids, checks and plain colors; priced at

\$2.98, \$3.48, \$3.98, \$4.98 up to \$8.98.

Boy's Knee-Pant Suits

The Spring Styles—Worsted, Cassimeres, Tweeds. Most of them with two pairs of pants. Priced at—

- \$4.98 \$6.98 \$7.98 \$8.98 \$9.98

MEN'S PANTS				MEN'S UNION SUITS			
\$1.98	\$2.98	\$3.48	\$3.98	73c	98c	\$1.23	\$1.49
\$4.98		\$5.98					

Big Reward---Shoe Department

\$5.00 Reward and a new pair of shoes for anyone finding paper in the heels, soles or counter in any of STAR BRAND SHOES for Men, Women and Children.

New Low Shoes for Women

NEW SPORT SHOES, NEW GOLF SHOES, NEW WHITE SHOES, NEW PATENT SHOES

Straps and Lace Oxfords, TAN Trimmed with Brown Straps and Lace Oxfords. Flapper strap, one buckle, cut outs and oxfords.

- \$3.98 \$4.98 \$5.98 \$6.98 \$7.98

Men's Shoes

STAR BRAND—Made of Solid Leather Throughout.

- DRESS SHOES \$3.98, \$4.98, \$5.98, \$6.98
- WORK SHOES \$2.48, \$2.98, \$3.48

LOW SHOES FOR GIRLS	BOYS' SHOES
Star Brand	Star Brand
Patent and Kid one-strap and Lace Oxfords.	They stand the hard knocks
\$2.33, \$2.63, \$2.98, \$3.48	\$1.98, \$2.48, \$2.98, \$3.48, \$3.98

BARGAIN BASEMENT

Trade in the Underprice Store Saturday

HOPE MUSLIN 11c	9-4 Bleached SHEETING 39c	Children's COVERALLS 98c	Palm Olive SOAP 6c
Muslin Night Gowns 79c	TEDDY BEARS 69c	BOYS' BLOUSES 69c	PERCALES 36-in. wide 12½c yard
Women's Union Suits 49c	BED SPREADS \$1.98	Women's HOSIERY 19c	CURTAIN SCRIM 15c