

# The Frontier

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### REVENUE TAX BLUNDERS

Washington, D. C., June 21.—A study of the "war revenue tax" discloses some of the most astonishing blunders to be found in the entire legislative record of the present administration. The most elementary principles of law making seem to have been disregarded.

In the passage of any special tax measure where the approximate deficit to be met is known, there are four simple requirements that are obvious:

1. It should be determined where the burden of the tax should fall.
2. Based on accurate estimates, the law should produce the amount of revenue needed.
3. The law should be phrased in clear unmistakable terms, admitting of but one construction that will insure a minimum cost of administration, prevent confusion, and avoid useless, expensive litigation.
4. Timely, adequate provision should be made for revenue stamps, blank returns, instructions, and all other numerous details entering into the enforcement of such a law.

This administration failed on every one of these counts.

1. Under the first essential, that of determining where the burden of the tax should fall, the Democrats floundered repeatedly. They first announced the plan of increasing the income tax, and abandoned it on discovering that financial returns should be delayed for months under that method. Then they turned to a plan of taxing freight receipts. This was discarded with astonishing celerity. Political pressure was too great. After other ineffectual attempts the Spanish war tax was adopted as a basis, giving the country a "war tax" in time of peace.

2. The second essential was disregarded. Their estimates were inaccurate. Had they been based on facts instead of guess work, we would not now have the treasury deficit as a constant reminder of Democratic extravagance and inefficiency.

3. The third essential was disregarded. There are conflicting provisions in the "war tax" as to when it shall take effect. Other clauses are so obscurely phrased that it has been necessary to appeal to the courts for construction.
4. The fourth essential was disregarded. So inadequate were the provisions for stamps required under the act that business all over the country halted because of inability to comply with the law. Long and annoying controversies arose over penalties for violations, resulting in needless confusion for which no one but the present administration is to blame.

Specific examples of the errors referred to in the "war tax" law will be discussed in later articles.

### Wanted.

We have 800 acre of good hay land in South Fork valley which we wish to employ man with sufficient help to cut, stack, help bale and haul to O'Neill or Inman. We want the cutting to start on or about June 25 and not later than July 1, 1915. For further information call on or write

REAM BROS.,  
1-2 O'Neill, Nebr.

### Attention.

To the members of Krieger Verein: There will be an annual meeting on the 26th of June, 1915, at 3 o'clock p. m. in the room over the Harry G. Jordan hardware store in O'Neill, and all members are requested to attend for the purpose of electing officers for the ensuing year and such other business as may properly come before the meeting.

JULIUS DUFT,  
Secretary.

### Land For Sale.

The lands owned by the late H. M. Henley, Davenport, Iowa, are to be

closed out in order to close up the estate. The estate owns 1120 acres, or seven quarter sections in this county. These lands were appraised for inheritance tax purposes at \$14,450.00 and they will be sold at a discount from these figures of \$1,450.00, bringing the price for the seven quarters down to \$13,000.00. We will give time on one-half the purchase price, at 6 per cent interest, with option to pay on any interest pay day any part or all of the balance due.

J. M. COLEMAN & CO.,  
3836 Saratoga St.,  
1-2 Omaha, Neb.

### Wanted.

To buy a young White Face Bull, not over two years old. Write or phone. 1-2p. JOHN ERNST, O'Neill.

### Sullivan Wins Fight.

Omaha Bee, June 19: Jack Fitzgerald, the pride of South Omaha, found himself on the receiving end of a 45-calibre wallop in the tenth round of his bout with Montana (Twin) Jack Sullivan at Florence last night and a couple of seconds later Sullivan was carrying Fitzgerald to his corner while divers seconds applied first aid to the injured. Fitzgerald was floored on four different occasions during the mill and the fourth was the finish.

Fitzgerald started to rush matters at the start, but Sullivan played an easy, waiting game and was content to duck and block during the first two rounds. Then he began to speed up. By the fifth round he was putting a little steam behind his punches and in the sixth round Fitzgerald went down to the count of nine. Again in the ninth the South Omaha lad went down and again in the tenth. The second knockdown in the tenth was the finish for Jack.

Two rattling good preliminaries were staged. Quite an audience attended the athletic carnival.

### In District Court.

The case of the state of Nebraska vs. John Latzel and Edward Wainwright, who were charged with stealing four head of calves from Earl Feezer last fall, was concluded in district court last week and after a few minutes deliberation the jury returned a verdict of not guilty.

The prosecution was conducted very ably by County Attorney Hodgkin and he made a splendid argument to the jury in behalf of the state. The defense was conducted by J. A. Donohoe and he made a very eloquent plea to the jury in behalf of his clients. When the Senator gets right down to it he can make about as eloquent and convincing a plea to a jury as any man who has ever practiced before the district court of this county.

The Murphy will case is now on trial and will probably occupy the attention of the court the balance of the week. This is one of the hardest legal battles ever fought in the district court of this county, with M. F. Harrington and former United States Senator W. V. Allen as opposing counsel.

### Obituary.

Sarah E. Norton, wife of M. F. Norton county surveyor, died at her home in this city last Sunday morning at 6:30 of heart trouble, after an illness of but a few hours.

Sarah Elizabeth Mason was born in Freeport, Illinois, July 24, 1855. With her parents she removed to North Bend, Neb., where she was united in



## Keeps Lit in a Stiff Wind

The flame "flickers," of course, but it does not go out.

The stick is absolutely dry—that is one reason for the superiority of Safe Home Matches.

Safe Home Matches are absolutely non-poisonous. For that reason alone they should be in every home in America.

5c. All grocers. Ask for them by name.

The Diamond Match Company



marriage to M. F. Norton on May 1, 1878. In the early eighties they moved to this county and settled upon a farm in Lake township where the family resided until their removal to this city a couple of years ago, where deceased resided up to the time of her death.

Deceased was the mother of twelve children, eight sons and four daughters, eight of whom are left to mourn the death of a kind and loving mother, besides her husband and three brothers.

Funeral services were held from the Methodist church Wednesday morning, interment in the Protestant cemetery. Mr. Norton is the dean of the Holt county officials and during the funeral as a mark of respect and to show their sympathy for their brother official all the offices in the court house were closed and Judge Dickson adjourned district court during the hour of the funeral.

### Card of Thanks.

We desire to extend our heartfelt thanks to the many kind friends for their sympathy and assistance during the sickness, death and burial of our beloved wife and mother.—M. F. Norton, Charles E. Norton, William Norton, Ray E. Norton, Ira E. Norton, Mabel F. Norton, Otto L. Norton, Clarence A. Norton, Mrs. Alma Alma Peterson.

### WEEKLY WEATHER FORECAST

For the week beginning Wednesday, Upper Mississippi Valley: Showers are probable about Saturday, the 26, and again on Sunday, the 27. The temperature will be close to the seasonable average.

### Oiled Roads.

Breeders' Gazette: Many small towns of Illinois furnish splendid demonstrations of what crude oil will do on dirt roads. In some other states oiling roads is older practice. In Illinois the custom dates back only a few years, and is confined mainly to village and city streets. The results have been very satisfactory. The primary object of oiling has been to abate that dust nuisance. This has been accomplished and there has also been a great improvement in road surface both in dry and wet weather.

The usual custom has been to grade up the road nicely and then sprinkle on the oil sufficiently thick to make a pasty mass of the surface. In some cases this is then brushed or harrowed or dragged to mix soil and oil more quickly than would be done by traffic alone. With 4 gallons of 3 cent oil per running foot of roadway the total cost of oil and application comes within \$700 per mile, which is only a small fraction of the cost of a hard road. The oiled road sheds water so well that even after deluges of rain there is only a shallow mark made by a passing vehicle. Roads that formerly were ground into deep dust during a drouth stays firm and smooth when oiled. Even paved streets are oiled in some instances because this is considered cheaper and better than sprinkling with water. Water dries away quickly; oil stays on guard over the dust.

Now that some farmers have oiled the roadway in front of their homes the passing traveler gets a clear contrast between the treated and untreated black dirt road. With hard roads necessarily coming very slowly and with great expense, there is much comment by farmers in favor of oiling. They feel that money in oil would cover ten times as much road as in concrete, so that they would get an appreciable measure of benefit from it during their lifetime.

### Nebraska Leads in Per Capita Wealth.

Lincoln, Neb.—Nebraska shines in the report of the federal commerce department on the wealth of all states of the union. The Cornhuskers stand at the top of all states for the per capita of its wealth, taking into consideration increase in population, aggregate railroad mileage and total average wealth of the state.

Iowa's per capita is higher—but that state has to hang its head on account of a miserable population showing and because of a painfully low figure on wealth "per railroad mile." Nebraska, with its 6,400 miles of railroad, has the Hawkeyes far outnumbered with their 10,100 miles of railroad.

Iowa lost 1 per cent of its population between the years of 1910 and 1912, while Nebraska went ahead 11 per cent in the same time.

California also bobs up as a possible rival for Nebraska in the classification mentioned. Its per capita wealth is listed at \$174 more than that of Nebraska's. But the figures are of 1912, of course, and based on a 2,500,000 population. Since that time these figures are said to have risen perceptibly—while the total went down.

Anyway, there are a lot of Nebraska financiers who say they wouldn't trade Nebraska conditions for the conditions on the coast state. They cite as proof the fact that the last banking reports show Nebraska with a total of \$282,000,000 bank de-

# O'Neill Celebrates July 2nd and 3rd BASE BALL TOURNAMENT AND RACE MEET

## LARGEST LADIES BAND In the Middle West ALSO LARGE MILITARY BAND

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Bring the Family Prepared to Enjoy the Biggest Celebration Ever Held in this Part of the State

Free Rest Room For the Ladies and Children

# July 2 and 3d

See Small Bills For Detailed Program

posits for its 1,200,000 people, while California with more than twice that number of people had but \$256,000,000 of bank deposits, or a per capita of \$193 for Nebraska and only \$102 for the state that touches the Pacific.

Nebraska's per capita wealth is listed at \$3,110. That is nearly \$500 more—think of it—than the per capita wealth of Kansas.

New York shows a per capita wealth of but \$2,626, Massachusetts \$1,805, Indiana \$1,894, Illinois \$2,660, Missouri \$1,752, South Dakota \$2,239, Wisconsin \$1,875, or \$1,235 less than splendid old Nebraska has for each of its sons and daughters.

Florida, whither went many hard-earned shekles of the Nebraska farmers, can answer to a per capita wealth of but \$1,307, considerably less than half of Nebraska's record. Texas, another southern state where Nebraska investments have been chronicled by the hundreds, shows a figure of \$1,679.

Idaho with its watered plains and rich lands—in the circulars at least—has a per capita wealth of \$1,680, while Oregon has \$2,661 and Washington \$2,511. Red apples and lumber in the two states are "some" crops there, but Cornhusker domain with its waving wheat and budding alfalfa have yet to be headed by anything that grows on trees or in them.

The total wealth of the country is \$185,000,000,000, not taking into account the ships belonging to the United States navy and about \$200,000,000 worth of privately owned water supply systems.

That is an average of slightly over \$3,776,000,000 per state. Nebraska's total wealth is listed at \$3,795,000,000 or about \$20,000,000 above the average. There are only seventeen states in the union which run above the average. Of the seventeen Nebraska takes its hat off to none save those mentioned early in this story—and enough enlightenment is thrown on them to convince the people that Nebraska is really ahead of them.

A glance at the records as distributed by Uncle Sam shows also that this state has another achievement on its roll. In proportion to its total wealth it was second in the entire list of states. Some states maintained only about an equal standing, but Nebraska increased its per capita wealth from \$1,882 to \$3,110 in the eight-year period, 1904 to 1912.

Queer Bits of News.  
Iola, Kan.—A tombstone weighing 400 pounds fell on seven-year-old Marion Oder in Iola cemetery. The boy was not seriously injured.

Geneva, O.—Charley Tibbets, when he learned that 100 flies killed now means 1,000,000 less on August 1, declared he would wear a thin coating of molasses on his bald head for the next two weeks as an aid to fly-swatters.

New York, N. Y.—An Associated Press correspondent with the French army says that a German 42 centimeter shell opened a grave in a cemetery in the village of Riche Bourg St. Veaste and threw a coffin therein fifty feet in the air where bones and wood caught and hung on the side of a church tower. Parts of the skeleton are said to be still hanging on the tower, as all of the residents of the village have been driven out.

### COME TO

# O'NEILL To Celebrate July 2nd and 3rd

We are making preparation to serve you the best in the Soda Fountain Line and guarantee you will be delighted with our service.

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