

THE FRONTIER

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MORE LOCAL MATTERS.

At the regular meeting of the County Board last Tuesday they adopted a resolution ordering the county clerk to have the personal tax roll of the county, for the year 1921, published in the various papers of the county. The publication will be made as soon as the personal tax list is returned by the various precinct assessors to the county assessor, which will be about the second week in June.

The Rev. George Longstaff returned Wednesday from Elgin, where he presided as moderator at an adjourned session of the presbytery. The Rev. W. W. Hughes was installed as pastor of the Elgin church, the Rev. Eggleston delivered the sermon, the Rev. W. O. Jones of Carroll the charge to the pastor and the Rev. Longstaff propounded the constitutional questions and delivered the charge to the congregation.

The first annual banquet of the Women's club was held at the Hotel Golden Wednesday evening. The large dining room was beautifully decorated for the occasion. Mrs. J. J. Harrington presided as toastmistress and toasts were responded to by heads of departments and committees. The club will put on a play at the K. C. theatre sometime this fall and it was decided to engage Mrs. Jean Griffith of Des Moines, who directed the K. C. minstrel show, as instructress.

Guy Cole was down from Emmet last Monday. He informed us that the Emmet base ball team officially opened the 1921 season Sunday with a game on their home grounds when they were taken into camp by the Chambers team with a score of 8 to 1. Guy says that the Chambers boys have a real team and that the Emmet boys are not discouraged but will practice up and take the champions of southern Holt into camp the next time they meet on the diamond.

O'Neill is not the only town that is having trouble with its electric light company. The town of Dallas, S. D., has been having trouble with the Tri-State Utilities Co., which has been furnishing electricity to that town and at the last meeting of the city council they decided to revoke the franchise of the company and gave the latter until May 23rd to show cause why the franchise should not be revoked. If the franchise is revoked the city will put in a municipal plant.

DIGEST OF NEW LAWS PASSED BY LEGISLATURE

(Continued from last page.)

H. R. 379—Providing that in any case where the boundary line of an incorporated city extends along an unimproved highway the county board is empowered to maintain the road for its full width so long as it remains unimproved.

S. F. 121—Same rights on public highways for owners of electric transmission lines that purchase current as for those that sell it.

H. R. 142—Permits owners of land within five miles of Omaha to donate land for the purpose of widening road.

H. R. 181—Eminent domain to department of public works in acquiring land for any state use, including highways. Emergency.

H. R. 461—Provides for the perpetuation of survey corners endangered by highway work. Emergency.

S. F. 193—Provides that all labor on highways shall be paid for at a rate to be fixed by county boards of each county instead of by statute as heretofore.

H. R. 15—Provides for cattle trails paralleling highways in sand hill country. Emergency.

H. R. 484—Making a number of minor changes in relation to the law permitting the use of convict labor on roads or other public works. Emergency.

S. F. 129—Reduces length limit of bridges for which state aid may be obtained by counties from 175 to 100 feet.

H. R. 487—The duties of preparing estimates of costs of construction of county bridges is transferred from the state board of irrigation to the state department of public works.

H. R. 318—Forces officials to paint all county and township bridges white and keep them white.

CORPORATIONS.

H. R. 408—New blue sky law. Requires all corporations except some which are exempt to secure authority from department of trade and commerce before any stock or other securities are issued. Corporations exempt are: Public utilities, banks, trust companies, installment investment companies, insurance companies, religious institutions, non-profit bearing securities domestic, benevolent educational or charitable institutions or foreign or domestic governmental securities. Penalty for violation 1 to 10 years in penitentiary. Gives department full power of examination, inspection, subpoena and publicity. Prohibits public display of any department order or license. Requires agents to be registered. Makes it unlawful to declare unearned dividends. Imposes liability for misleading advertising and holds officers responsible for checking such advertisements. Requires attorney general and county attorney to assist in investigation and prosecution. Limits stock salesmen's commissions to 10 per cent of par value. Violation of act prima facie evidence of fraud. Emergency.

H. R. 574—Rewritten general cooperative laws. No person shall own more than 4 per cent of stock; 14 may incorporate but minimum of 25 members required to do business; stock dividends limited to 10 per cent; may provide for surplus fund, and additional profits must be paid as a patronage dividend to stockholders or non-stockholders as provided in articles. No firm unless organized under this law, can use word co-operative in its name. One vote for each stockholder regardless of interests. Emergency.

H. R. 568—Providing that actions of law relating to the insurance or sale of stock in corporations may be brought in the county where the cause of action or some part thereof arose or where the contract relating to the sale or issuance has been violated or is to be preferred.

H. R. 559—Making the person or corporation liable for all statements, declarations, promises or representations made by an agent in procuring or negotiating the sale or transfer of its stock or securities. Emergency.

H. R. 237—If occupation tax of corporation is delinquent for three years and corporation fails to answer notices within 90 days it shall be dissolved.

S. F. 254—Permits ice cream manufacturers in Nebraska to sell their products outside of state containing less than 14 per cent butter fat and less than 12 per cent in fruit cream. Emergency.

H. R. 236—Reduces fee for filing amendment to articles or incorporation of non-profit corporations from \$5 to \$1.00.

RAILROADS.

H. R. 225—Making it offense punishable by a forfeiture of \$5 per car per day for each and every day cars are not furnished to shippers within five days after application and requires railroad companies to make an annual reciprocal demurrage contract with each shipper receiving or sending 10 or more cars a year.

H. R. 573—Freight and express rate reparation bill authorizing state railway commission to sit as a board of review on all claims of unjust rates and regulations or inefficient service damages and providing for restitution to the injured or aggrieved person.

S. F. 243—Requires railroads to furnish coaches and cabooses for shippers and caretakers accompanying shipments of live stock. One caboose for each 15 caretakers. Penalty not less than \$100 for each violation.

S. F. 251—Memorializes congress for the passage of new act to be substituted for the Norris act granting the outside 150 feet on each side of the Union Pacific right of way to the abutting land owners. Declares present Norris act being evaded under United States supreme court decision.

H. R. 195—Provides for mixed shipments of live stock, each class at the minimum carload rate.

S. F. 146—Provision for safeguarding railway crossings, giving railway commission power to supervise building such crossings and stipulating that land owners shall bear expenses in excess of \$600.00 incurred if constructing special crossings for their benefit.

REVENUE AND TAXATION.

S. F. 65—New Revenue law. Creates office of tax commissioner at a salary of \$5,000 per year and gives him jurisdiction over entire state and local administration of assessment and taxation, subject to review of state board of equalization, of which he is a member. Authorizes tax commissioner, under authority of state board to order general or individual reassessments in any county and appoint special assessors for that purpose, when the regular assessment is deemed inadequate or inequitable. Special assessors must be residents of the county where reassessment is made. Appeals allowed to district court, grain brokers, motion picture distributors, sugar manufacturers and oil dealers to be assessed on average capital. Automobile peddler's tax fixed at \$100 a year. Separate classification for intangible property, including moneys, gross credits, corporation shares, notes not secured by real estate mortgage, judgment, liens, contracts, bonds and other securities. Tax rate on such property to be one-fourth of the rate levied on tangible property in each taxing subdivision. Value of share for taxation to be computed by deducting all tangible and intangible property separately assessed. Shares owned outside of Nebraska non-taxable. Cor-

poration to pay tax on domestic shares and collect from shareholders. Public lands and warrants to be listed separately and taxed 1 mill on \$1. Building and loan shares subject to 4 mill tax; bank stock and real estate mortgages exempt from intangible tax. Special provision for taxing franchises and insurance companies. Limit of 5 mills on state general fund tax abolished.

H. R. 492—Creates a budget commission under department of finance. Provides all state institutions and departments shall report each month by statement of expenditures to commission. Requires secretary of finance to make investigations and to check expenditures against budget estimates with a view to obtaining accurate information not later than November 13, preceding the convening of legislative session for the budget estimate of the biennium.

H. R. 14—Real estate assessments every two years, with a special assessment this year. Emergency.

H. R. 127—Makes 35 mills on \$1 on actual market value of county taxes unless higher levy is authorized by vote of the people. Special additional levy not exceeding 1 mill allowed to pay indebtedness when present constitution was adopted. Limit for specific purposes as follows: General fund, 3 mills; roads, 1.7 mills; bridges, 1.6 mills; sinking fund, 1 mill; mothers' pension fund, 1 mill; soldiers' relief, 1 mill. Emergency.

H. R. 496—Providing that appropriations shall be made from the state treasury in specific sums and eliminates the various mill levies heretofore provided by law.

H. R. 498—Eliminates 5 mill limit on general state tax levy.

H. R. 522—Eliminates interest requirement on delinquent taxes.

CHILD WELFARE.

H. R. 84—Providing for a clinical psychologist under the supervision of the board of control, which board shall have care and custody of all delinquent, dependent or neglected children with power to assign them to outside state institutions.

S. F. 807—District court to make independent investigation of default divorce cases and those involving minor children, through probation officer.

S. F. 81—Age limit in child abduction cases raised from 10 to 16 years.

S. F. 82—Age limit in cases of abandonment or mistreatment of children raised from 14 to 15 years.

S. F. 89—Makes it a crime to debauch or deprave the morals of any boy under 21 years and provides prison sentence of not less than 10 years for violation.

H. R. 215—Birth and death certificates to be reported to the department of public welfare.

H. R. 99—Repeals section of the law relating to the appointment of guardians now incorporated in other child welfare bills.

H. R. 89—Children under 16 and pregnant women must be cared for in places other than the poor house.

H. R. 98—Providing that where children are removed by court order from houses of ill repute they may be placed in state's home for dependent children.

S. F. 77—Prohibits youth under 18 in pool or billiard halls. Penalty for non-representing age, \$5 to \$25 fine.

S. F. 97—Gives abandoned wife full custody of children and their earnings.

H. R. 288—Abolishes fees for birth and death certificates. Emergency.

S. F. 95—Raises majority age of females from 18 to 21 years of age.

ELECTIONS.

H. R. 478—New voting by mail law. Requires voters to apply to county clerk in writing at least two and not more than 30 days before election. For a primary election the voter must state his party affiliation. Where registration is required, a certificate must be filed showing the voter to be duly registered, and his party affiliation. County clerk to issue voter a ballot for voting by mail with return envelope and instruction card, and at the same time make a full record of the voter's name, residence and party affiliation. He must also notify the election board where the voter lives, and if the voter attempts to cast a ballot in person in his home precinct the board must challenge his vote. The voter may present his credentials to a notary public or other officer using a seal, at any place he may be on election day, outside of his own precinct and county, mark his ballot secretly in the presence of such official, take an oath of identification, fold and seal his ballot in the envelope furnished for that purpose and deliver it to the official, which the latter shall return by mail, duly certified, to the county clerk of the county where the voter resides. Persons in the military or naval service take the oath before commissioned officers who shall act instead of the civil official. Before votes received by mail are opened and counted by the county canvassing board, the

clerk shall post a notice of the meeting for 48 hours. If any voter to whom a mailed ballot has been issued should afterward vote in his own precinct, the election board thereof shall notify the county clerk at once. Identification of votes returned by mail shall be opened to public inspection, and the canvassing board shall compare them with its list of absent voters. Fraudulent votes may be rejected, the ballots being held in the regular manner. Repeals old law in entirety. Penalty for violation declared a felony, punishable by 1 to 5 years in the penitentiary.

H. R. 62—Primary election reform act. Provides for nomination of all county and precinct committeemen and delegates by party convention. Stipulates county convention shall be held 30 days in advance of primary; that a party platform shall be drafted at the convention upon which candidates shall pledge themselves. Exempts national committeemen from convention nomination. Delegates to national convention to be elected at convention.

S. F. 305—Provides for registration of all votes in state rural districts and in towns under 7,000, where registration formerly was not required. Provides card index system of registration by county clerks in rural districts and cities under 7,000 population. Emergency.

H. R. 126—All territory within a second class city or village must be included within a voting precinct having a polling place within the city or village.

H. R. 242—Repeals obsolete law relating to voting machines.

H. R. 6y—Provides for canvassing boards in all precincts having 200 or more voters; permits women to serve on election boards.

H. R. 282—Making a number of minor amendments to the general election law, cutting out counting boards in precincts under 200 voters, giving third party holding one-tenth of total county vote representation on election board, and requiring the county clerk to deliver election supplies.

H. R. 557—Legislative reapportionment bill. Provides for the division of districts where more than one senator or representative is awarded to a county.

H. R. 243—Changing the designation of the nonpartisan ballot to non-political.

H. R. 68—Reduces pay of election board officials in city and village precincts from \$5 a day to 30 cents an hour.

H. R. Makes women eligible for election as village trustees.

STATE AND COUNTY.

State Parks.

S. F. 189—Creates a state park board of six persons, to be appointed by the governor for terms of six years. The governor and secretary of the department of public works shall be ex-officio members of the board. The board shall have authority to acquire lands for parks to conserve forestry, animal and bird life and regions of scenic beauty, historic or scientific interest. The board may hold in trust any gift of lands or money for these purposes and may adopt rules and regulations pertaining to the use, care and administration of parks and boulevards. Violation of these rules to be punishable by a fine not exceeding \$100.

S. F. 338—Establishes a state park in Dawes county and provides that funds for the development, beautification and care of the park shall be included in subsequent budgets by the governor.

H. R. 514—Donates 40 acres of saline state land west of Lincoln for park purposes. State to retain mineral rights.

S. F. 326—Secretary of state, instead of secretary of finance, to make up and publish legislative session laws.

H. R. 494—Changes the date of the beginning of the fiscal year for the state from April 1 to July 1 of each year. Emergency.

H. R. 417—Isolated tracts containing less than 40 acres owned by the state shall be sold by the state at the expiration of the present lease.

H. R. 571—Creates unpaid state commission to design new state seal and banner.

H. R. 197—Gives commissioner of public lands and buildings authority over resurveys and restoration of lost and obliterated corners. Emergency.

H. R. 409—Empowers the state department of public works to sell any surplus material for the construction of state buildings and provides a per diem rental charge for the state equipment. Permits the department to dispose of any surplus or nonsecurable equipment at actual cost.

H. R. 130—Provides ¼ mill levy for maintenance of county fair associations and limits the total amount to be raised as follows: Counties over 150,000, \$7,500; counties from 50,000 to 100,000, \$3,000; counties less than 50,000, \$2,000.

S. F. 269—Empowers Douglas county to reimburse district judges

for loss of law books and other property destroyed in the Omaha riot.

S. F. 149—Requires county boards to provide rooms and offices for state compensation commissioner or his assistants. Emergency.

H. R. 582—Makes slight changes in the boundaries of Arthur, Dewey, Deuel, Garfield, Grant, Kieta, Merrill, Perkins, Saunders, Scottsbluff and Thurston counties complying with the constitutional provision requiring boundaries to be placed on section lines and boundary streams. Also carries provision that county boards may de-

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