SAYS RAILROAD **UNDER ASSESSED**

Nebraska Board Resists Ef. fort to Secure Further Reductions

Lincoln, Neb., Jan. (Special)-The state board of assessment and equalization, through its attorney, filed answer Wednesday in federal court to the suft brought by the Northwestern railroad company, which claims that the board has assessed it 30 per cent. more than its property is worth. The board said it was worth \$39,000,000 and the company puts the value at \$30,000,000.

Frank admission is made by the state that the taxing authorities do not and have not assessed property at full value for years, and that while it is true that farm lands and other property are valued at about 75 per cent, of their real worth, the rallroads have been equally favored. In the matter of the Northwestern company the farmers are discriminated against, it is claimed, the real value of the railroad being \$62,000,000.

The state takes the position that the suit cannot be maintained for the reason that the railroad waited until after the taxes had been extended upon the books of the various county treasurers, when it had plenty of opportunity to go into court before that had been done. As a legal proposition, it is urged, this estops the company. A similar answer, save as to valuations of properties, will be filed in the sul's brought by the other

ASKS REHEARING IN COMPENSATION CASE

Omaha, Neb., Jan. . (Special)-Attorneys for the Richardson Drug company of Omaha have asked the supreme court for a rehearing in the case wherein the court held it liable for damages to a painter at work for an independent contractor hired to paint its building. The company says that if the court's decision is allowed to stand every person who hires a casual worker to repair or refinish his property will be compelled to pay workmen's compensation to one that happens to get hurt. They say the legislature never intended to have the law stretched that far, and that it will work a hardship on both employers and insurance companies.

BANK TAXATION **QUESTION AGAIN**

Omaha Man Intervenes Holding Nebraska Law Is Unconstitutional

Omaha, Neb., Jan.. (Special)-E. M. Morsman, Jr., of Omaha, as a friend of the court, has intervened in this suit brought by the banks of the state, national and state, to prevent the collection of taxes on the basis of 100 per cent valuation. They claim they should be in the intangible class, in spite of the state law to the con-

Mr. Morsman says that this state law is contrary to the federal law, which prohibits national banks from being taxed any higher than is moneyed capital employed in the investment business. Mr. Morsman points out that automobile loan campanies, eastern loan companies and brokerage houses are represented in Nebraska in opposition to the banks, and that there are many individuals loaning their own money, who are being taxed on a 25 per cent basis under the intangible tax law.

Another point raised by him is that the state law is unconstutional because it makes a different rate of taxation for money employed in the investment business than for money not so invested.

STUDIES FOR MISSION

WORK IN AFRICA Concord, Neb., Jan. , (Special)-Miss Helen Forsberg, age 23, of this place, will leave soon for a two year course on medical and language training in Belgium, before going to the mission field in Africa. She has been the recipient of linen showers and many other honors since she was notified of her call the first of the

PICTURE SHOW MAN

IS HIS OWN CENSOR Hartington, Neb., Jan. (Special) R. V. Fletcher of the Lyric theater here, having become his own censor, recently stopped his movie show and closed the theater on the second night while showing a film because he considered the picture offf color, although it had been passed by the board of censors, and was supposed to have all of the objectional features eliminated.

PREVENTS CURDLING

Add a pinch of soda to the tomate before combining with the milk for temate b'sque and the mixture will not curdle.

USE CAUTION

Never dry graniteware over a hot fire because the expansion may cause the outside to scale.

LOAN ASSOCIATION INCREASES ITS STOCK

Yankton, S. D., Jan. (Special)-Axendment of the charter of the organization to allow for an increase of the capital stock was voted by stockholders of the Yankton Building and Loan association in annual meeting. The present charter provides for the issuance of capital stock up to \$500 .-600 of which \$485,000 has been issued. Ratification of the state banking department under whose authority the association transacts business will be necessary before final action on the proposed amendment is taken.

ALLEGED SLAYER | GIRL'S MOTHER **GOES ON TRIAL**

Repudiates Confession That He Used Hammer to Kill Victim

Hastings, Neb., Jan - (I. N. S.)-Donald Ringer, 19 years old, will go on trial for the hammer murder of Carl Moore, Hastings automobile salesman sometime during the next term of district court which opens here January 19, according to indications.

Ringer when arraigned in district court Monday morning stood mute when asked if he would plead, and thus repudiated his plea of guilty made before the county court last Wednesday.

Judge Dilworth thereupon entered a plea of "not guilty." The judge, however, refused to sustain defense counsel in an appeal for expunging the original plea of guilty.

HER MARRIAGE **REAL MISTAKE**

Now Clay County, Nebraska, Girl Pleads With Supreme Court

Lincoln, Neb., Jan. ~ (Special)-Mrs. Grover C. Baker, of Clay county, who eloped four years ago and then returned home after a four days' ioneymoon, has aske! the supreme court to reverse its recent finding that it would not give her an annulment of the marriage. She says that her husband fraudulently obtained the marriage license by misrepresenting her age, and that this being unlawful their cohabitation afterwards was equivalent to a criminal assault on his part.

Her attorneys say that the court's opinion has bound her for a lifetime to the husband that she loathes, because the same lack of chivalry that has made him oppose annulment would cause him to oppose and defeat her petition for divorce, thus keeping her in virtual slavery for the remainder of her life. She is the daughter of a wealthy farmer, and was 17 when she ran away with Baker after her parents had said she was too young.

CHILD SWALLOWS A

Grand Island, Neb., Jan. - -- The year-old daughter of Mr. and Mrs. John Sebold, farmers residing near Boelus, though passing a restless night, is expected to recover without an operation, unless complications arise, despite the fact that she swallowed a threaded needle. An X-ray picture discloses the needle lodged in the stomach.

FIRST TRAIN RIDE

IN THIRTY-NINE YEARS Broken Bow, Neb., Jan. -Dave Williams, a resident of Custer county for 39 years, enjoyed his first ride on a railroad train during a recent storm. Mr. Williams resides in Helena vicinity, and it has been his habit to make trips by auto or with a team, but the last storm was too much.

CONTESTING FOR OFFICE OF COUNTY COMMISSIONER

(Special)-Wayne, Neb., Jan. A hearing before County Judge Cherry will be had today in regard to the election contest between County Commissioner Henry Retwisch and Thos. Sundahl. Sundahl was leading Retwisch by one vote, but when the vote was taken of those who voted by mall the vote gave Retwisch the office by four votes. Sundahl asks a recount which will probably be granted.

SNOW-BLOCKED ROADS

HINDRANCE TO TRAFFIC Winside, Neb., Jan. - - Many automobile owners have left their cars in the garage since December 1, on account of the condition of the roads for, while the main roads have been open most of the time, the side roads have been filled with snow and are impassable. About half of the farmers who come to town still use wagons and sleds.

The two truck lines from here to Norfolk and Sioux City have not been in operation for several weeks. A country church in Brenna has had no services for five weeks on account of the bad roads.

TO HEAR COMPLAINTS ABOUT CORN RATES

Lincoln, Neb., Jan. \(\(\) (Special)-The state railway commission has been informed that a representative of the Interstate Commerce Commission will be in Lincoln, March 2, to hear the complaint of the state body against the rates now in force on shipments of Nepraska corn and grain and grain products into Oklahoma and Kansas. These are the sum of the two locals of the two roads employed, and the commission desires a through rate. The following day the commissioner will hear the complaint of the state commissioner on sugar rates from New Orleans to interior Nebraska jobbing points, which are materially higher than New Orleans to Kansas jobbing towns.

PEOPLE OF WAYNE DEMAND MAIL DELIVERY

Wayne, Neb., Jan. (Special)-With 98 per cent, of the patrons of the Wayne postoffice signing a petition for free delivery, the prospects of it being inaugurated before the end of this year are good. The city has been entitled to free delivery for eight years but meeting with a little opposition always dropped the matter, but with growth of the city and the cramped condition of the postoffice, the patrons decided it is time for delivery

HER OWN LAW

Forcibly Expelled Man From Her Home-He Is Held Ta Court

-When Fremont, Neb., Jan. Mrs. Frank Cook found her daughter, Jeanette, in the kitchen with Harry Blackmore, 19, a neighbor, she knocked Blackmore down with a broom. When he got up she hit him again, and as he ran from the house, she pursued him for a block, beating him with the broom,

Blackmore bore some of the marks when he appeared before Justice A. K. Dame to answer charges of attempted assault on the girl, who is under 15. The girl testified that Harry accompanied her home from his house, where she had gone to visit his wife who is sick. She said he followed her into the kitchen. Cook was held to district court under \$5,000.

SECURE NEW BOOKS

FOR PONCA LIBRARY Ponca, Neb., Jan. 15. (Special)-The ibrary board here recently added 100 volumes of current and standard literature to the public library for general circulation.

BOY ACCIDENTALLY

SHOOTS HIS SISTER Scotisbluff, Neb., Jan. - Henry Weltzle, 11 years old, son of Mr. and Mrs. Henry Weitzle, who live on a farm north of Scottsbluff, accidentally shot his 9 year old sister, Lydia, while playing with a shotgun belonging to a hired man on the place. The

two children were alone in the house. The boy found the gun, not knowing it was loaded he pulled the trigger, hitting his sister along the right side of the face. Her condition is reported critical, X-ray examinations showing a broken temple bone and a fractured skull.

AURORA CHURCHES VOYE

TO BE CONSCLIDATED Aurora, Neb., Jan. 15 .- The Congregational and Presbyterian churches here voted to unite at meetings of church members. Committees from each church will start work at once to prepare the necessary program of the union. The vote in the Congregational church was 77 to 18, and in the Presbyterian church the vote was unanimous. Both pastors favored the consolidation.

THREADED NEEDLE DECLARES JAPS

Former Nebraskan Who Has Lived in Tokio 20 Years Gives Impression

Lincoln, Neb., Jan. (Special)-Dr. William Axling, Nebraskan who has been residing in Tokio for the last 23 years, made a series of speeches here yesterday and today upon the Japanese problem. He said that the action of America in barring any immigrants from Japan has been taken by that people to be a declaration on the part of Americans that the Japanese are undesirable and unable to stand by the

side of the people of the west. Dr. Axling said that Japan would have accepted in good spirit any limitation, say of 2 per cent, on the quota basis, but that what America did was to add to the tide of racial consciousness that is sweeping the whole world, by putting orient against occident.

WELL KNOWN HORSEMAN

IS GIVEN TO GRAVE -Funeral Neb., Jan. services for Henry DeWitt Mable, 74 years old, horseman who in the early days shipped many horses from Iowa to Texas, were held at the home of his daughter, Mrs. Louis Rahn, being conducted by Rev. Mr. Smith, of the Presbyterian church. Interment was made in Silver Ridge

Mr. Mabie was 'orn in Wisconsin in 1850 and after his marriage to Miss Laura Jane Eddy, located in Iowa, In 1893, his first wife having died, he came to Nebraska and was married to Mrs. Ida Lawson, at Craig, in 1898. He is survived by three daughters: Mrs. Fred Curry and Mrs. Louis Rahn, both of Ponca, and Mrs. Dwight A. Payne, of Waterloo, Ia.; one son, Harry Mable, of Stanton, and two step-children: Will Lawson of Ponca and Mrs. Orville McCoun, of Brookings, S. D.

FIFTEEN APPLY FOR

CITIZENSHIP PAPERS Yankton, S. D., Jan. Special)-Preliminary examination of petitions for citizenship was held at the court house here yesterday, with J. P. Greeley of St. Paul, naturalization examiner, in charge. Fifteen persons appeared during the day and filed their petitions which were subjected to close scrutiny, and the cases will come up for hearing at the February term of Yankton county circuit court.

CLOSED HUMBOLDT BANK TO PAY FIRST DIVIDEND

Humboldt, S. D., Jan. (Special) -Payment of a 20 per cent, dividend to depositors of the closed State bank here will be made late this month, according to announcement made by M. G. McMahon, examiner in charge. The payment will be the first one to be made by the bank since it closed. Papers have been prepared and will be submitted to a circuit judge for approval, January 27, the payments to be made immedintely after approv I is given by the

COOLIDGE NOW DRY ENOUGH TO SATISFY "DRYS"

President Expected to Take Active Part in Prohibition Enforcement

BY DAVID LAWRENCE, Special Tribune Corespondent. Washington, Jan. 16 .- Five years of prohibition of the manufacture and sale of intoxicating liquors still finds the question deep rooted in American politics, but with the cause of law enforcement taken up in earnest at last by a president of the United States. Slowly and without ostentation the "dry" side has made its impression on Calvin Coolidge so that law enforcement may be expected henceforth with all the vigor that the government can command. Mr. Coolidge, in his early days in politics, was counted as not altogether "dry" but whatever he might have been be-

the "drys." Here is a significant announcement by the board of temperance of the Methodist Episcopal thurch: "The vigorous and intelligent action Attorney General Stone in New Jersey, together with the quite evident personal interest of the president of the United States in the problem of law enforcement clearly heralds the dawn of a new day. Recreant official's will be 'put down.'

Faithful men will be elevated. Crim-

fore, he stands today as the only

president in the last five years who

has won the absolute confidence of

inal rebellion will be crushed. "The prohibition law wil be enforced."

"Dry" Jubilant For several weeks there have been whisperings that Mr. Coolidge had aken the prohibition problem into his own hands and was watching enforcement very closely. The "drys" have been jubilant. They claim to have been harrassed and obstructed at every turn by subordinate officials and that the president's recognition of the situation is a moral victory

for the cause of enforcement. Mr. Coolidge has had relatively little to say about prohibition since he took office. He is represented, however, as viewing the matter from the viewpoint of law and order. An amendment forbidding the manufacture and sale of intoxicants is a part of the constitution; a law has been passed providing penaltics for violation and there is nothing for an honest and sincere public official to to but to enforce the law.

Some of the felling expressed by he. "drys" that they have not been given co-operation by the government is dre to the presence in high administration quarters of pronounced 'wets." The secretary of the treasury, Andrew Mellen, is called a "wet," having had large interests in a distillery before prohibition. He is much too busy with the financial side of the government to give personal attention to the work of one of his luties-that of internal revenue which includes the prohibition unit- and while no one has ever proved that he ever interfered with prohibition enforcement, the "drys" have never been satisfied and there is pending in congrero a bill to reorganize the prohibition unit by removing it from the authority of the commissioner of internal revenue.

The "drys" have been besieging every president since the Eighteenth amendment was adopted. President Wilson was not in sympathy with the Volstead act, in fact he vetoed it on a technicality but plainly didn't like the measure anyhow. Mr. Harding never served liquor at the White House tble but took a drink regularly after his golf game until someone reminded him that his act in carrying any liquor from his own rooms in the White House to the golf club was a violation of the Volstead law unless he obtained a permit. After that Mr. Harding refrained and toward the end of his career, became a teetotaler and made at Denver, a plea for law enforcement which entirely satisfied the "drys.

Measures Pending There are various measures pending in congress relating to law en-

forcement. Most of them look toward the strengthening rather than the weakening of the Volstead act. The Stalker bill, for instance, would provide jail sentences for first offenders, The Johnson bill provides for deportation of aliens convicted of violating the Volstead law. It once passed the House but failed to be voted on in the Senate and is now up again before the House.

In addition to the foregoing, the "drys" are trying to get legislation which shall place all beverages, alchocolic liquors, under control of government agencies for sale and distribution and that particularly the government should acquire all liquor now in government bonded warehouses. The purpose of this is said to be legitimate distribution.

This is not all, however, for the "drys" are urging too, that "eventually congress should place under the provisions of the prohibition act all intoxicating liquors made and possessed before the passage of the Eighteenth amendement; at present wealthy owners of 'cellars' provided they can establish the fact or fiction that their liquors were obtained before prohibition being undisturbed by the prohibition law."

Vassar Asks Girls Their Opinions of Smoking Ban

Poughkeepsie, N. Y., Jan. 16 .- A questionnaire is being circulated at Vassar college to determine undergraduate opinion on the rules of the student government prohibiting smoking in public. T in questions are asked designing to bring forth a foll expression of opinion on which may be based future regulations governing the relations of young women and

A NEW YEAR PRAYER Andrew S. C. Clarke. Bless thou this year, O Lord!

Make rich its days
With health, and work, and prayer, and praise,
And helpful ministry To needy folk. Speak the soft word In cloudy days; Nor let us think ourselves forgot When common lot Of sorrow hems us round.

Let generous impulse shame the niggard dole That dwarfs the soul. May no one shirk his stere of work Through selfish thought.

Each day fulfil Thy hely will In yielded lives; And still the tumult Of desires Debased. May faith and hope and love, Inspired from above, Increase. Bless thou this year, O Lord!

An Allegory.

1 walked with Love and Happiness, Along a sunlit way, And oh! my feet trod lightly! And oh! my heart was gay!

But suddenly, I tripped and fell, And when I raised my head, And reached my hand for help, both And Happiness had fled.

Then lay I in the dust of earth, And wept, and prayed to die, While clouds of storm and darkness

Obscured the once clear sky. Then Duty came, with stern demand, "Arise! You must go on;

You must not fail because your friends Of fairer days are gone."

And so I rose, and gave my hand To Duty, while the storm Released its gathered fury on By bowed and shrinking form.

At times I scarce could see, but e'er Felt Duty's strong, strong clasp, I stumbled oft, but aye was kept From falling, by his grasp.

And presently I, too, grew strong, strong that I could tread The dark way bravely, and could The storm with lifted head.

The storm ceased, and on Duty's face Which had seemed harsh to me, There glowed a light that never On land, or on the sea.

And love and Happiness came back, -Forgiveness to implore.

To ask that they might go with me, To serve me evermore. -Clara Aiken Speer, in the Kansas C'ty Star.

Untroubled by Trifles.

From the Philadelphia Public Ledger. At the luncheon table someone, asked why certain men never seem to break down, even under the severest strain. The name of a man, known to everyone, was mentioned. "He understands the relative importance of things," said a gentleman at the table. This was accepted as e true explanation of the public man's ability to do a thousand tasks

without killing himself. To those who have studied the life of Benjamin Franklin, it is a constant source of amazement that this Philadelphian could do so much. John Adams once unwittingly revealed the source of Franklin's strength. This was his refusal to get excited over little things.

Adams, in anger, said that while he (Adams) was "active and alert in every branch of business, both in the House and on committees, constantly proposing measures, supporting some and opposing others, discussing and arguing on every question," Franklin was to be seen "from day to day, sitting in silence, a great part of his time fast asleep in his

"Yet," said the blographer, "Franklin was appointed on every important committee, and Adams on few; and the sage, could he but have read his brother congressman's comparison, might have fairly retorted, with the wisdom of Poor Richard, 'He' that speaks much is much mistaken,' or 'The worst wheel in the cart makes the most noise"."

George Washington was companion of Franklin in his abit-By to distinguish between the important and the unimportant, and to sleep at opportune moments.

The man in business or in public life who cannot do this goes to the scrap heap early. The human body will withstand only so much abuse, so much strain. The man who keeps himself under a strain all the time, through his inability to size up his problems, will break down even though he has the strength of Atlas.

Men and Women.

By E. W. Howe, in The Designer.

The young are nearly always somewhat bolshevistic because they have not yet had their chance; the old nearly always are bolshevistic because they have had their chance and not taken full advantage of it. The most rensible people are those between the ages of 30 and 45.

I speak of men only; women rarely have any real sense. From the cradle to the grave they are fed on nonsense, and few entirely get rid of it. Men campaigning among women are much like candidates campaigning among voters with their hand-shaking, smiles, bows and compliments. Women should never believe a man unless they have other evidence than his gallantry, his compliments, or

his word of honor. In his intercourse with other men, a man's word is frequently as good as his bond; it never is with women. Here, from youth up, he is taught to hide his wolf fangs with sheep teeth.

Reliable Witness.

From the Pittsburgh Chronicle-Tele-"Tell the court where you were at

half past 5 Wednesday, June 2," demanded the prosecutor. "I was in Evanston," was the reply. "Ah! and what were you doing?" "I was asking c man a question,"

was answered.
"Indeed! and how do you know it was 5:30?" insisted the lawyer.
"Indeed yourself," retorted the other.
"I was asking him the time of day."

More than 1,000 of the 1,380 registered money-lenders in Liverpool, England, are women

SEE FIRMNESS IN REAL ESTATE

More Actual Cash Involved In Recent Transactions in O'Brien County

Sheldon, Ia., Jan. 'C. (Special)-With the beginning of the new year the land conditions in this neighborhood have taken on an entirely new aspect. In one thing the land sales are somewhat different from those in the past two or three years. The buyers are making substantial cash payments and not buying on a shoestring payment as they did for several years. Some of the recent transfers show that the purchasers are buying them for their own farm homes.

The southwest eighty et section twelve, Carrol township, was sold by John Groots to Jacob Den Beste for \$210 per acre, this being 40 acres.. Mr. Den Beste already owned the other 40 acres. The buildings are rather meager and quite old.

Mr. Groot bought the Fronwein-Corwin 56 acres adjoining Sheldon on the north, known as the Bishop farm, for \$20,000.

During the present week another real estate deal was the purchase by Theo. Monk of the farm known as the Hedquest farm a mile east of Sheldon abutting to the paved highway, from H. B. Peterson for \$250 per acre. This is an 80 acre tract Mr. Monk will operate the farm.

TOES SHAVED OFF

BY AN ICE SAW Rock Rapids, Ia., Jan. Special) -Michael Pendergast, while at the Rock for where the ice harvest is on, came too close to a saw and the result was that he lost four of the toes from his left foot.

RECEIVE REPORT ON CLAY COUNTY SOIL

Spencer, Ia., Jan. (Special)-The report on Clay county soils made by the agricultural experiment atation at Ames for the United States department of agriculture has now been published in a pamphlet. The report is complete and maps are colored to show the character of the soil on every farm. It contains information concerning the agriculturof the county, concerning the yield of different crops, the amount of waste land and the history of the formations of the soils. Samples of the soils of each type found in the county were taken. A small amount of acid soil was found and some were found to be rather low in prosphorous. The report for this county recommends growing legume crops an dturning them under where farm manure is not available. Where the soil is well supplied with organic matter, manure is recommended to aid in the stimulation of plant food as well to add to the supply. Where acidity or lack of Bosphorous is found the farmer may and samples of his farm soil to the department and receive advice as to limestone or other fertilizers needed. This can be done through the local Farm Bureau or by writing directly at Ames.

DECLAMATORY CONTEST HELD AT MANSOM

Manson, Ia., Jan. (Special)-At the home declamatory contest held in the Richards Opera house, Friday evening the places were chosen for the sub-district contest which will be held here on January 28. The high school orchestra under the direction of the leader, Miss Young, rendered several selections after which the cratifical contestents gave their selections. "What War Is," given by Dorothy Rodney, won first place and Albert Christensen, giving, "Universal Peace-The Great Ideal" won second place. In the dramatic class, Vivien Bork, who gave "The Lance of Kanana," won first place and Cella. Larsen, giving "Logs Monument" won second. In the humorous class Dorothy won first place, giving "Jane" and "At the Hairdressers," given by Edgar Wright, won second. The ones who took first place will compete with the winners of the Pomeroy, Jolly and Rockwell City schools here on January 28. The judges of the contest were Mrs. Black of the Barnum schools, Superintendent Spooner of the Rockwell City schools, and Superintedent Shedd of the Jolly schools.

HUNTERS AND FISHERS

PAY BIG SUM IN FINES Des Moines, Jan. . .- Iowa hunters, trappers and fishers 1.193 of them. paid \$26,639.90 in fines and \$5,190.81 in costs and served 181 days in jails upon conviction of violations of the state fish and game laws during the two year period ending June 30. 1924, according to the blennial report of W. E. Albert, state came warden, made to the governor.

As provided by law, the amount of the fines were paid to the school fund of the district in which each fine was assessed.

Out of 1,296 arrests made by deputy wardens, only 42 cases were dismissed and 50 fines suspended. Thirteen youthful violators were paroled

by the juvenile courts. The commonest violations were taking under size fish, trapping out of season, shipping fur out of season, shooting ducks out of season and hunting without a license.

GOOD PHICES PAID AT FARM SALE

Manson, Ia., Jan. . (Special)-Frank Griffith is going to quit farming and has built an oil station in Manson. He held a public sale on his farm disposing of all his stock and machinery. The highest price paid for any horse at the sale was \$120 and the cow bringing the highest price was \$72. The machinery and chickens sold well. A large crowd was present and the bidding was lively.