

NEW RULE FOR GAS EXEMPTION

Nebraska Agriculture Department Sets Out Who May Escape Tax

Lincoln, Neb., May 22 (Special)—The state department of agriculture has received 200 claims for refunds for gas taxes paid based on the contention that the gasoline bought was used for exempted purposes. This has caused the department to make a new ruling. It is that a refund will be allowed only for tractor use when the machine has been employed in plowing, harrowing, disking, hating, seeding or harvesting. These are agricultural purposes. If the tractor is used for threshing, sawing wood or shelling corn or any other purposes not mentioned in the ruling the gasoline must be taxed. This also includes threshing by stationary gasoline engines. The ruling makes a distinction between threshing done with a combine and when done by a tractor that is standing still.

DIVORCES HIS SAMOAN WIFE

Nebraskan Who Was Once A Sailor Is Given Court Decree

York, Neb., May 22 (Special)—A Polynesian-York romance ended here this week when Mrs. Caroline Shipman and her 3-year-old daughter, Mary Jane, departed for Samoa, leaving behind Hubert Shipman, the former husband and their 11-month-old baby, Alice May. Shipman recently divorced Mrs. Shipman, who is the daughter of a Polynesian mother and English father. They had met at Samoa when Hubert was a sailor. Three years ago they came here, but things did not go smoothly. Last year, shortly after the birth of the second child, Shipman asked for a divorce which Judge Hastings refused to grant. This week the case was taken up again and the decree granted. Mrs. Shipman was given permission to return to her native home and given the custody of the other girl. The baby was given to her father's sister, Arlene Shipman. Adoption papers were filed in the county court and both father and mother gave up all claim to Alice May. At the railway station here, Mrs. Shipman wept at leaving her baby behind. A father and two brothers await her at Tutulia, to which passage money was allowed her.

RAILROAD ASKING HUGE CUT IN VALUES

Lincoln, Neb., May 22 (Special)—The Minneapolis and Omaha railroad, by its attorney, has asked the state board of equalization to reduce its valuation for taxation purposes from \$13,000,000 to \$8,000,000. The latter valuation represents what the federal court recently placed on the property in litigation over past assessments. This is on a 60 per cent. basis, which the road says is the average for other property in the state.

Hugh LaMaster, special attorney general in charge of taxation matters, advised the board that it has no real concern with whether the Northwestern railroad is making money or losing it, since its duty is confined to finding out the physical worth of the property in use. He said that the fact that the road is paying \$12,000,000 in taxes and making only \$7,000,000 cuts no figure in the matter of valuation, and that the board can no more use this as a basis for reduction when returns are inadequate than it could raise the valuation because the road, perforce, was making big money.

PONCA SCHOOLS GIVE DIPLOMAS TO 25

Ponca, Neb., May 22 (Special)—Commencement exercises were held in Ponca at the high school auditorium Thursday night. Diplomas were given to 25 graduates. Dean P. M. Buck of the University of Nebraska delivered the address.

SEEK CO-OPERATION IN IMPROVEMENT OF ROADS

Emerson, Neb., May 22 (Special)—A number of business and professional men here, who are interested in several good road projects in Dixon and Dakota counties, went to Ponca and had a conference with the board of supervisors of Dixon county which resulted in an agreement to co-operate in the road improvement of the two counties. The Emerson party conferring with the Dixon county supervisors consisted of the following: Senator Wilkens, Dr. Tighe, Dr. Cornell, J. M. Lister, William Jensen, H. J. Lenderink, J. H. Bonderson, L. A. Olmstead, F. F. Haase, E. C. Carhart, E. Enke and C. H. Dobbs.

OLD CIRCUS RIDER ESSAYS TO COME BACK

Omaha, Neb., May 22 (Special)—In a tent of a circus which is organizing here is a little grey-haired woman who after a retirement of seven years has come back at the call of the sawdust ring where she spent more than half a century as a horseback rider and trapeze performer. She is Rose Laretta, to the circus world, but in private life she is Mrs. Rosie M. Gerber, of Leavenworth, Kan., 66 years old and a grandmother.

WAYNE NORMAL HAS BIG CLASS

Former Congressman Stevens Scheduled To Deliver Commencement Address

Wayne, Neb., May 22 (Special)—A class of 175 will complete the regular normal course here this spring. This is a record sized class. Twenty-eight will receive A. B.'s and two others will finish four years of work in special lines. Sixty will receive elementary state certificates and 18 rural state certificates. Baccalaureate services will be held Sunday evening, May 24. Rev. Benjamin Nyce, of Lincoln, will address the graduates. The seniors will present their play, May 26. The day following will be May Festival day. Commencement exercises will be held May 28. Dan V. Stephens of Fremont will give the address and President U. E. Conn will present the diplomas.

OMAHA'S MAYOR COWBOY AGAIN

Rides Pony and Ropes Calf At American Legion Rodeo

Omaha, Neb., May 22 (Special)—"Bad Jim" Dahman, late of Slippery Gulch and Powder River, and later still, mayor of Omaha City, drove up to the American Legion, "loaned" a likely looking cayuse, draped a leg across the middle, and rope in hand reared forth to get himself a calf.

It's been going on thirty years since "Bad Jim" Dahman rode the range, but yesterday his castin' hand demonstrated before thousands of madly cheerin' populace that it hadn't lost none of its cunning. In the old days "Bad Jim" rode 'em hard, shot straight and drank his likker strong and frequent. Yesterday he ambled after a racin' calf, and after missin' one cast, belin' as a moat flew in his eye, he pursued his prey with grim and unrelent'g determination, took three rousin' swings around his neck—and Mrs. Moose settled over said calf's neck as slick and neat as an Arrow collar on the neck of a Douglas street tenderfoot.

Even Stakes a Handicap. Speakin' of collars, Jim, just to show a handicap, wore a high white one with a big black bow, his dark trousers were encased in black leather leggings, and on his head he wore a close-fittin' Stetson borrowed from a puncher from down New Mexico way.

"In fact," says Jim as he opened overtures for the hat, "seein' as how your gals' to end it to me, I'd like to loan your horse, as well."

"Sure, pardner," draws Bob Cresby from Kenna, New Mexico. "Mack, here, makes noble ridin' and he'll take you where you want to go."

DRUGGISTS ORGANIZE DISTRICT ASSOCIATION

Norfolk, Neb., May 22 (Special)—Representative druggists from Madison county and adjacent territory met here and organized the Norfolk District Pharmaceutical association.

A constitution and bylaws were adopted and the following officers elected: Charles A. Wheeler, Norfolk, president; Albert F. Gaeth, Newman Grove, vice president; J. Roy Carter, Norfolk, secretary-treasurer; Fred J. Creutz, Wausa; Rome Keleher, Tilden, and N. W. Herrington, Newman Grove, members of the executive committee.

BRIDE-TO-BE WOULD NOT BE FLEECE

Omaha, Neb., May 22 (Special)—A correspondence club acquaintance which was scheduled to end in a wedding, led the two principals and the minister who was to have married them into police court, the woman charging her intended husband and the clergyman with intent to defraud her of \$15,000. The woman is Anna Elligash, of Newcastle, Pa., hotel proprietor.

Miss Elligash told police her correspondence with Oscar Newman of Omaha culminated in her coming here a week ago, to marry him. When he appeared at the house where she had taken a room, she said, he re-

BELIEVE DEATH DUE TO ALCOHOLIC POISONING

Concord, Neb., May 22 (Special)—Henry Echtenkamp, a young farmer five miles south of here, died in the Dixon county jail at Ponca. He was taken there by the sheriff who took him into custody on an insanity charge. It is said that Echtenkamp had been in Sioux City where he drank very heavily. Returning to his farm, his wife and daughter became alarmed at his actions and the sheriff was notified. Shortly after he was placed in the county jail his condition grew worse and the county physician, Dr. J. M. O'Connell, was summoned, who treated the man but to no avail as he was beyond medical help.

FORT DODGE WOMAN FOUND NOT GUILTY

Ft. Dodge, Ia., May 22 (Special)—Mrs. Albert Hepperle has been acquitted by a district court jury here of a charge of aiding a prisoner to escape from the county jail. The jury of 10 men and two women reached a verdict after one and one-half hour's deliberation. Mrs. Hepperle was charged with smuggling a gun to her brother-in-law, Frank Clayton, who used the weapon in making his escape from the jail and who was killed in a gun fight with county officers.

"Unknown"

Shades of Dead Soldiers—A Memorial Day Vision By Bruce Barton.

From the grave of the unknown soldier the crowds melted away. The great men of the nations, who had stood there bareheaded, stepped into their cars and were whirled back to town. The music of the bands grew faint and ceased.

All afternoon little parties of curious, reverent folk came and stopped, and went on again, until finally only the guard remained. The day ended. Night came silently and threw over the grave the healing mantle of darkness.

Then a strange thing happened.

Three dim figures from nowhere gathered and stood uncovered beside the tomb. No word of greeting passed between them; they seemed to know each other well. Slowly, one after another, they stooped and read the freshly-carved inscription. Then the oldest spoke.

"Things are improving a bit for us unknowns," he said. "I fought with Leonidas at Thermopylae. We fell side by side, and we the other 299. Our bones are mingled with the dust and rocks. No one marked our resting place. Our names have perished but we held the pass."

"My mother wept when I failed to return," he continued. "Night after night she waited at the window, until it was foolish to hope any longer. Then she, too, wanted to die. But the neighbors came in and cheered her. 'You have given a son to save your country,' they cried. 'The Persians are driven back, and Greece is freed. He died, but he left us a better world!'"

"So my mother took courage and held her head high. It was fine to have given a son to make the world a better world. . . ."

The unknown paused for a moment, his voice grew dull and hard.

"The Romans swept over the Greece that I died for," he said. "The barbarians swept over Rome. I sometimes wonder whether it was worth while to die at 28—to sleep at Thermopylae, unknown."

"I fought with Charles Martel at Tours," the second soldier said. "We turned back the Arab hosts; we saved Europe from Mohammedanism; we kept it a Christian continent."

"It is splendid," they said to my mother, 'splendid to sacrifice a son on the altar of peace and good will.'"

"That was 1200 years ago," the second soldier said. "And where is the peace that we died for? Where is the faith? The good will?"

The third unknown had stood with Wellington at Waterloo. It was a high enthusiasm that had carried him there—the vision of a world free from tyranny and wrong. He fell and was buried in a trench, under a rude cross marked "Unknown."

"We thought it was to be the world's last great battle," he said. "There would be no more wars, no more youthful lives snuffed out, no more mothers waiting and weeping at home. 'But a century went by, and there came a war beside which ours seemed a little thing. Our friend over whom the bands played today was one of millions who gave their lives. Men have heaped honors on him such as we never had. Do the honors mean that the hearts of men have changed, I wonder? They broke faith with us; will they keep faith with him?'"

The three dim figures disappeared. The moon stood guard above the silent grave. In the East the first rays of the morning crept into the sky. They reached out vaguely, hesitatingly, touching the city of Washington where men were to gather that day to speak of peace—touching an inscription which a nation had cut in the stone above

Worse.

From the Christian Register. As the rich man was motoring through a country district, he noticed an old man seated outside a cottage with all his furniture around him. "Poor old soul," the visitor said, stopping his car and giving the old gentleman a banknote. "What's your trouble—evicted, I suppose?"

"No, sir," was the mournful reply; "it's just my old woman whitewashing."

Easy.

From Days' Life. Rastus—Lokkee heah, Sambo, how you come to teach yo' mule all dem tricks? I can't teach mah mule nothin'.

Sambo—Dat's easy. Yo' has to know mo' dan de mule.

the body of its unknown soldier. A solemn inscription; a nation's promise that he who lies there dead shall not have died in vain.

The world has made that promise before; all its unknown dead have died in that faith. And the promise has died with them.

Will it die again? That is the question for you and me to ask ourselves beside the soldier graves on this Memorial day.

"We told that boy when he marched away that he was fighting a war to end all wars. He fell, believing; and we have buried him and carved an inscription over his tomb."

But the real inscription will not be written on any stone; it will stand in the dictionaries of the future. Only by writing it thus can the world keep faith with the long, sad procession of its unknown heroes whom it has lied to and cheated and fooled.

This will be the inscription:—

WAR
An armed Contest Between Nations—Now Obsolete
UNKNOWN.
(Reprinted from June Good HOUSEKEEPING)

THE BLUE AND THE GRAY

By Francis Miles Finch.

By the flow of the inland river,
Whence the fleets of iron have fled,
Where the blades of the grave-grass quiver,
Asleep are the ranks of the dead;

Under the sod and the dew,
Waiting the judgment day;
Under the one the Blue;
Under the other the Gray.

These, in the robings of glory,
Those, in the gloom of defeat,
All with the battle-blood gory,
In the dusk of eternity meet;

Under the sod and the dew;
Waiting the judgment day;
Under the laurel, the Blue;
Under the willow, the Gray.

From the silence of sorrowful hours

The desolate mourners go,
Lovingly laden with flowers
Alike for the friend and the foe;

Under the sod and the dew,
Waiting the judgment day;
Under the roses, the Blue;
Under the lilies, the Gray.

So with an equal splendor,
The morning sun-rays fall,
With a touch impartially tender,
On the blossoms blooming for all;

Under the sod and the dew,
Waiting the judgment day;
Brothered with gold, the Blue;
Mellowed with gold, the Gray.

So, when the summer calleteth,
On forest and field of grain,
With an equal murmur falseth
The cooling drip of the rain;

Under the sod and the dew,
Waiting the judgment day;
Wet with the rain, the Blue;
Wet with the rain, the Gray.

Sadly, but not with upbraiding
The generous deed was done;
In the storm of the years that are fading,

No braver battle was won;
Under the sod and the dew,
Waiting the judgment day;
Under the blossoms, the Blue;
Under the garlands, the Gray.

No more shall the war-cry sever,
Or the winding rivers be red;
They banish our anger forever,
When they laurel the graves of our dead.

Under the sod and the dew,
Waiting the judgment day;
Love and tears for the Blue;
Tears and love for the Gray.

Forgetfulness.

From the Toronto Globe.

The great musician had been entertaining his guests, and as he rose from the piano a gushing youth approached him.

"What a wonderful piece of music!" he exclaimed. "Will you tell me the name of it, please?"

"It was an improvisation," replied the musician.

"Ah, of course!" said the youth. "An old favorite of mine, but for the moment I had forgotten its name."

For the purpose of preserving and propagating Christian character and the fundamentals of Christianity, a religious fraternity, the Delta Phi Alpha, has been organized at Mount Union college, Alliance, Ohio. College men who give evidence of possessing a Christian character; who abstain from the use of tobacco, drugs, and alcoholic beverages; who show high ethical standards of honesty in their academic work, and who have successfully completed one semester's work, are eligible to membership. It is expected that chapters will be established in other colleges.

DISTRICT MEET FOR SO. SIOUX

Odd Fellows of Northeast Nebraska To Do Snappy Degree Work

Emerson, Neb., May 22 (Special)—The annual meeting of the Northeast Nebraska Odd Fellows' association, which includes the lodges of several counties in this part of the state, will be held at South Sioux City, Tuesday afternoon, and evening, May 26. The meeting, which will consist of business, social functions and degree team work, is scheduled to extend into the morning hours and plans are being made by the South Sioux City lodge to take care of 300 or 400 guests.

The degree team work will be put on by four of the best drilled teams in the district, Emerson lodge giving the initiatory degree; Bloomfield lodge, the first degree; Randolph lodge, the second degree, and New-castle lodge, the third degree. This distinction was given to the New-castle degree team at the annual meeting of the association at Laurel last year and as this team is considered one of the crack teams in the state, it is expected to carry off honors again this year.

F. D. Fales, of Ponca, is the district president and George Sheets, of South Sioux City, the district secretary.

LOAN ASSOCIATIONS HAVE PLENTY OF MONEY

Lincoln, Neb., May 22 (Special)—An increase in capital and resource of 65 per cent. in the last five years while the population of the state was increasing only 15 per cent., has given the building and loan associations of the state more money than they know what to do with, according to reports of officers at the annual state convention.

Most of the speeches made were in the form of warnings that too much money pressing for investment made for excessive loans and taking extra hazardous risks. The associations were warned that their job was to supply the necessary sums for home building, and not to offer a safe investment at good interest for idle money. Competition for mortgages on homes is growing livelier each year, the reports said, one life insurance company having put \$75,000,000 into the business during the year.

President Adair, of the national association, told the delegates that Nebraska is only one of a large number of states that have been inundated by a great wave of saving. He said that the shortage in housing conditions that existed following the war has been about wiped out, and that the next year will see a return to normal activities.

Association President Matthews recommended that no more than 4 per cent. interest be paid on deposits or investment money, when the state banks reduce their deposit interest rate next April, and President Burkett of the Nebraska Central of Lincoln suggested the advisability of all the associations joining into one big association covering the entire state.

RAILROAD WANTS ITS TAX MATTER SETTLED

Lincoln, Neb., May 22 (Special)—The Northwestern railroad has made a proposition to the state board of equalization that it would quit fighting the state if the board would accept the valuations as determined by the federal circuit court and let that be the basis for taking it in the future, subject to additions and betterments being added from time to time. The road urged this as the certain result of the litigation, and said that it would pay \$2,030 court costs now assessed against the state in the tax suits now pending, and would not ask for any refunds for taxes paid in excess of the valuations found by the court. To refund, the attorney said, would amount to \$205,000.

The attorney general's office advised the board, however, that it has no legal authority to make any such settlement of taxes, and that it should permit the cases to go to final judgment. They said that there can be no refunds anyway, because the tax paid in has been distributed among the various political subdivisions and spent.

SAYS COUNTY RECORDS NOT PROPERLY CARED FOR

Hartington, Neb., May 22 (Special)—The crowded condition of record vaults in the court house here and the careless manner in which Menno, S. D., May 21 (Special)—The Menno High School orchestra has made a record this year that is hard to beat. In the fall it was organized for the first time in the history of the school under the direction of Prof. A. Koch. From that time it had had practices twice a county records are handled in the basement were criticized by George Anthes, state examiner of county treasurers, representing the state auditor. He criticized members of the board of county commissioners at a special meeting, maintaining it was their duty to give all records adequate protection.

PRESHO SCHOOL TO GRADUATE CLASS OF 10

Presho, S. D., May 22 (Special)—The local school has secured Rev. Hans Wold, of Witten, to give the baccalaureate sermon Sunday night, May 24. Dr. Brown, of Canton, will give the commencement address, Friday evening, May 29. One of the outstanding features of this year's class is that every one of the 10 graduates are definitely planning to enter some institution of higher learning.

ASKS BIDS ON HIGHWAY WORK

Nebraska to Gravel 333 Miles and Grade 44 Miles

Lincoln, Neb., May 22 (Special)—Secretary Cochran, of the department of public works, has fixed May 28 and 29 as dates to receive bids for construction of 333 miles of gravel surfacing and 44 miles of grading on Nebraska roads. The total work is estimated to cost \$1,250,000. The project includes the following counties in northeast Nebraska:

Seven miles of gravel surfacing three inches deep in Pierce county, from Pierce to the south line of Pierce county.

Six miles of gravel surfacing, three inches deep, in Madison county between Madison and the south line of county.

Thirteen miles of gravel surfacing, three inches deep, in Burt county, from the Washington county line through Tekamah to Craig.

Eleven and one-half miles of gravel surfacing, three inches deep, in Stanton county, from Stanton through Pilger, to the east line of Stanton.

Eleven and one-half miles of gravel surfacing, three inches deep, in Wayne county, from Wayne to the south line of Wayne county.

Eight and three-fourths miles of gravel surfacing, three inches deep, in Stanton county from Stanton to Madison county line.

Eight miles of gravel surfacing, three inches deep, in Washington county, from Blair to Douglas county line, north of Omaha.

FEAR ALLIANCE BOY MURDERED

His Abandoned Car and Clothing Found Near Seneca, Neb.

Alliance, Neb., May 22 (Special)—Mystery surrounds the finding of a sedan deserted on a lonely road between Thedford and Seneca. Garments were found in the car. There was no gasoline in the tank. A Red Willow license tag gave a clue to its identity and the owner living at Anselmo appeared to claim it. He said his son had started out a few days ago to take a drive and had not returned. There was nothing to indicate foul play except the finding of the garments.

This week a California sheriff wired the Broken Bow sheriff that he had a Nebraska murderer in charge and asked what to do with him. The Nebraska officer asked for further information, but it has not been received.

It is feared that the Anselmo man picked up a stranger and they started on a trip. The stranger, officers believe, disposed of the owner, and drove alone until he ran out of gas, then continued on his way to California.

SHERIDAN COUNTY TO PROSPECT FOR OIL

Gordon, Neb., May 22 (Special)—Considerable excitement is in evidence in Sheridan county over the prospect of oil. For a year Dr. C. Henry Cook and T. E. Rodebaugh, geologists, have been making investigations in this county and in Shannon county, South Dakota, to the north, and at this time have nearly all the land in north Sheridan county under lease. Numerous locations have been marked and at this time Dr. Cook is in Tulsa, Okla., where he is endeavoring to interest oil men in making several tests.

Two years ago a well was sunk a little over 1,000 feet on a location north of Rushville on the Pine Ridge reservation. At a depth of 1,096 feet it was reported that oil had been discovered. Work was discontinued and a contract was made with the Midwest Refining company of Casper to finish the hole. It was cemented off and a few weeks later Midwest drillers drove it down another hundred feet. They reported that the hole was dry and left it. However, since the lease had been assigned to them, no further development was made until Dr. Cook and his associates took up the matter. In case outside capitalists cannot be interested, it is planned by local men to organize and make a test on one of the most favorable looking locations that have been designated by the geologists.

AGED MAN HIKES FROM LINCOLN TO NEWMAN GROVE

Newman Grove, Neb., May 22 (Special)—George Johnson, 85 years old, has arrived here from Lincoln, having walked a good share of the way. The aged man had only a dollar with him, when he appeared at the farm home of C. J. Blisson, near Columbus, and was given a meal.

ORDER OF THINGS IN AUTO ACCIDENTS REVERSED

Lincoln, Neb., May 22 (I. N. S.)—An automobile accident with unusual features was reported to the police here when a motorist struck an elderly woman pedestrian crossing a downtown intersection, knocking her to the pavement. Instead of driving on, the driver stopped to ascertain the injuries of his victim. The victim, however, scrambled to her feet and ran away and disappeared down an alley before she could be identified.