

No Effort in Some Counties

By MELVIN PAUL
The Frontier's Statehouse Correspondent

LINCOLN — The time of decision on tax equalization arrived for Nebraska this week as the state board of equalization listened to county officials explain what they had done on assessments.

But even as the difficult task of equalizing 1953 taxes was going on, Gov. Robert Crosby was looking to the future.

Crosby, who is chairman of the state board, said, "What the board will do this year and next will mark the most significant advance in equalization that the state has seen for a great many years."

He said he intended not only to attack the inequalities in real estate assessments but also to look over personal property valuations. Personal property includes automobiles, livestock, grain, household goods, and business inventories.

Crosby said that the tax commissioner's office is already collecting data from federal income tax returns to see if Nebraska business houses really turned in the proper worth of their busi-

ness inventories. He intimated this information could be turned over as a "guide" to county assessors just as they are now given figures on sales prices to see how their assessments compare to those of surrounding counties.

Changed almost completely from the man a few months ago who wished the assessment problem would go hide somewhere, Crosby said, "I feel altogether confident that we'll have a great degree of equalization in assessments this year."

On a schedule tentatively drawn up by Tax Commissioner Anderson, the following northwest counties were invited to appear before the board on July 13 if they wished:

At 9 a.m., Monday, July 13—Scotts Bluff, Banner, Kimball, Morrill, Cheyenne, Garden, Deuel.

At 1:30 p.m., Monday, July 13—Sioux, Dawes, Cherry, Grant, Box Butte, Sheridan, Hooker, Thomas.

The Anderson schedule called for the southwest district counties to come in on July 14, the sandhills counties on July 15, the northeast district counties on July 16, and the southeast counties on July 17 and 18.

Anderson said he had been informed by some boards that they would let their record stand for itself and not make the trip to Lincoln. Crosby has said each county will get 30 minutes to present its case and has asked that the county board choose one spokesman to facilitate matters.

Abstracts—As abstracts of assessment work by county boards of equalization continued to pour in, two things became increasingly evident:

1. Enough counties have done a good job that the state board will have little choice except to raise valuations in those counties which didn't make an effort.
 2. The personal property "fall off" is going to be large—putting more of a burden on real estate.
- On the first point Governor Crosby continued his firm policy of assuring counties the state board will do its job.
- And the Adams county board of equalization turned the tables on the state board by sending a letter urging the state to do its job as well as Adams county had

done. Governor Crosby said he was happy to congratulate Adams county on its work and to assure citizens there they wouldn't be left holding the sack.

On the personal property question, Crosby at week's end was estimating a 25 percent drop in personal property valuations. Earlier State Tax Commissioner Norris Anderson had said the fall would be at least 20 percent.

Reasons seemed to be that assessors and county boards hadn't pushed hard enough to get additional items listed and true valuations made to make up for the loss due to the 50 percent law.

With automobiles, cattle, and grain assessed at considerably above 50 percent, the new law was bound to bring a decrease in revenues from these sources.

With the price of cattle off considerably from last year, there would have been a loss on that item anyway.

Anderson said there would be some make-up from grain because of a better 1952 crop than the previous year.

Crosby singled out Perkins county for especial praise in keeping its personal property valuation totals up to last year's figures despite the 50 percent cut.

Question—But Crosby admitted that the solutions to many tax problems lie in the answer to the question: Are Nebraskans willing to give more authority to a centralized tax authority to make sure everyone pays his fair share?

The governor said his whole philosophy is against centralization of government. But on this one point, Crosby said, he finds it difficult to see how it can be done otherwise.

He said that the reason there is uniformity in the federal income tax, for example, is because a central body is in charge and it is not left up to the states.

Crosby said he doesn't think a special legislative session is needed on the problem. He feels that the state board can do what is possible in the next 18 months and then Crosby hopes the 1955 legislature will provide proper legislation.

Improvement—The state highway department can't win sometimes. Everyone wants a new and better road through his territory. But just try and re-locate a highway to get a shorter route or to cut out curves and see what happens. A delegation will come pouring in to the statehouse to complain. A group came from Agnew in Lancaster county to protest against re-locating state 79 on the other side of a railroad line, although the department said this would allow better drainage and fewer flood-outs. People around Wakefield are most unhappy at a proposed re-location of the highway between that town and Wayne.

Kimball is up in arms at a proposal to by-pass U.S. 30 around the town. And folks in the Springview, Ainsworth, Bassett territory are blasting the highway department for re-locating the highway south out of Springview, although the department says it just can't hold the

abutments on the bridge by Meadville. Letter writers in that area have criticized the department for trying to destroy "the golden triangle."

Railroads—The effort at equalization has been termed "political suicide." Crosby has told friends he thinks it is "morally right" and he will go ahead despite any political consequences.

But it is interesting to note that the state board revised its formula for assessing the railroads so that about as much tax revenue will be obtained as last year. And this despite the fact that the railroads expected the 50 percent assessment law to cut them down from the estimated 67 percent of value they were paying last year.

Observers note it is only political common sense to make sure the taxes on railroads aren't lowered the same year that they may be hiked for most farm and home owners. Crosby and his friends deny that the new method of assessing railroads is a "political formula."

What has been done is to add a "historic cost" factor to the formula for figuring railroad value. This means the amount of money the railroad has invested in rails, ties, and equipment. This is added to the factors which have been used before—the earning capacity of the railroad and the current market value of its stocks and bonds.

The railroads don't like the "historic cost" factor because they say their lines don't have any value because they can't turn around and sell the rails and ties as one might sell a house. Both the Burlington and Union Pacific have complaints against the new formula and argued their cases for a whole day at the statehouse before the state board of equalization.

Launched—The state highway department, anxious to give the people of Nebraska proof that the new revenues voted by the 1953 legislature are being put right to work, has announced one of the bigger bid lettings in Nebraska history for July 23.

Based on the highway department's new sufficiency rating of "work first where the need is greatest," the proposed work is expected to total about \$3,150,000 in bids for construction and maintenance. Res said it was largely possible because of the passage of the penny gas tax increase and the hiking of motor vehicle license fees by the recent legislature.

The cost is to be met by \$1,310,000 of state construction funds, \$320,000 of state maintenance funds, \$925,000 regular federal aid funds, \$475,000 federal aid secondary, and \$120,000 county funds. The letting will include 145 miles of construction work and 800 miles of maintenance work. The proposed maintenance work includes armor coating 50 miles of bituminous highways. That means laying a film of oil on the surface and blotting it up with gravel to prevent the highway from becoming slippery.

The projects include widening and resurfacing of 35 miles on U.S. 30, in stretches near Central City and Silver Creek, Kearney, and Wahoo. A modern highway to replace No. 3 between Beatrice and Crab Orchard, widening and resurfacing U.S. 34 and 2 east of Grand Island, reconstruction of U.S. 281 between Blue Hill and Ayr, maintenance armor coating for U.S. 20 east of Omaha, U.S. 81 north of Norfolk, and U.S. 83 south of Valentine are all included. The map shows the work scattered pretty well over the state.

Advice—State Supt. F. B. Decker has a couple of pieces of advice for school boards who are looking for teachers. Don't wait until the end of August. And don't expect the teacher to come to your town and be interviewed by every member of the board. That day is past, Decker said. There is such a demand for teachers that school superintendents from California are stalking the state, signed contracts in their pockets, looking for teachers. A wise school board, Decker says, will send its superintendent hunting.

He'll have the best chance of getting a good teacher and one who will fit into the curriculum, Decker believes.

Balances—It looks as though the state agencies undergassed by about three million dollars the amount of money they would have left over at the end of the two-year fiscal period which closed June 30. Theoretically, this means they'll have that much more to spend than the legislature appropriated. Actually, with close budget controls much of this money may be left over next time. At that, the guessing was better than in 1951 when the agencies misjudged by about \$11 million.

At Kruse Home—Mr. and Mrs. Kenneth Robertson and Mr. and Mrs. Paul Larson were weekend guests at the Duane Kruse home.

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O'Neill News

Miss Mary Ann Foxley of Omaha arrived Thursday for a short visit with Mrs. Robert Berigan, who is at the home of her parents, Mr. and Mrs. W. J. Froelich.

Sharleen McClellan spent last week at the Carl Krogh home.

Mr. and Mrs. Bryon Jones moved to Valentine last Thursday where Mr. Jones is employed with a highway construction crew.

Mr. and Mrs. C. G. Pratt of Bristol were weekend guests of Mr. and Mrs. Glen Kritner. Sunday they all went to Albion for a family reunion.

Mr. and Mrs. Leonard Fox and daughters, Judy and Linda, who have been visiting Mr. and Mrs. Charles Fox and other relatives and friends, returned to their home in Norwalk, Calif., Thursday, July 9. Enroute home they visited friends at Wichita, Kans., and A/3c Robert Fox at Wichita Falls, Tex.

Mrs. Lawrence O'Malley, Jerry and Leo were Sunday visitors at the home of Mrs. Edna Coyne.

Venetian blinds, prompt delivery, made to measure, metal or wood, all colors.—J. M. McDonald's.

Mrs. Stanley Holly and children, Gary, Bonnie, Carol Jo and Francis, returned Sunday after spending a week at the home of Mr. and Mrs. Melvin Davies in Omaha.

Ronald McClellan, son of Mr. and Mrs. Donald McClellan, went to Fairbury Sunday where he will be employed by H and T, Inc. for the rest of the summer.

Mr. and Mrs. Ralph Porter and family of Panama City, Fla., who have been visiting at the C. W. Porter home, returned to their home Friday. Mr. and Mrs. Edward Porter and family, who have also been visiting for 10 days at the Porter home, returned to their home in Chicago, Ill., Sunday. They planned to visit friends and relatives in Plainville and Columbus on their return trip.

Gloria Jean Krogh visited at the Donald McClellan home last week.

Mr. and Mrs. Gene Streeter and family of Lincoln arrived Friday for a five-day visit at the home of Gene's parents, Mr. and Mrs. Clyde Streeter, and other relatives and friends.

Arriving Monday at the Duane Kruse home were Mrs. Kruse's parents, Mr. and Mrs. William Schnabel, her sister, Mrs. Arnold Hill, all of Fremont, and her grandmother, Mrs. Tom Morgan of Council Bluffs.

Mr. and Mrs. Keith Wade and children of Centralia, Kans., returned Wednesday, July 8, after spending a month at the home of Mrs. Wade's parents, Mr. and Mrs. Harold Young. Mr. Wade is superintendent of schools at Centralia.

Mrs. F. J. Kubitschek left Wednesday night for Terment, Ill., to visit her son, Paul Kubitschek. She then plans to go to Portland, Ore., to see her sister, Mrs. M. R. Pressley; then visit her daughter, Mother Kubitschek (the former Mary Janet Kubitschek), at Menlo Park, Calif.; her sons, Dr. William Kubitschek of Denver, Colo., and Barty Kubitschek of Greeley, Colo. Dr. F. J. Kubitschek and daughter, Helen, plan to leave for Denver July 24. Miss Helen will be in Denver until August 1, when she will leave for New York. Doctor Kubitschek plans to stay at Denver until his wife returns from the West coast.

Mr. and Mrs. Leo Smith and children of Ranier, Ore., left on Monday after visiting O'Neill. They were accompanied by Mr. Smith's parents, Mr. and Mrs. Elmer Smith. Enroute home they visited with Mrs. Stella Coyne at Spalding. The Elmer Smiths plan to visit their daughters, Mrs. W. E. Smith and family at Walton, Ore., and Mrs. Mabel Parker at Springfield, Ore., for about six months.

A guest at the home of Mr. and Mrs. Eldon Butterfield this week is their niece, Miss Lois Maynard, of Creighton.

Mr. and Mrs. Elmer Straube and daughter, Carol, of Broken Bow arrived Friday to visit Mrs. Strube's mother, Mrs. Emma

Lawrence. Mr. Straube went on to Omaha Monday on business while Mrs. Straube and Carol spent the week here. They will return to Broken Bow this weekend.

Mr. and Mrs. Claude Kindall of Pierce were Sunday visitors at the Don Clyde home.

Mr. and Mrs. Dean Streeter, Patricia and Carolyn McKenize spent Sunday in Brunswick visiting relatives.

Miss Sharon Tavis of Lincoln returned home Friday after

spending a two weeks vacation with Mr. and Mrs. H. C. Peterson and daughter, Deanna.

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FLOWER EXHIBIT

O'NEILL

Entries to be judged according to rules of the State Federation and judges will be furnished by the Federated Garden Club

Saturday, July 18th, 1953

(Flowers should be in place by the morning of Saturday, July 18)

Those Exhibiting May Choose from the Following List of Categories Which Competition They Wish to Enter:

1. Altar Arrangement for Church.
2. Line Arrangement.
3. Crescent Arrangement.
4. Arrangement Suitable for Show Window.
5. Arrangement Featuring Monochromatic Colors.
6. Arrangement Featuring Analogous Colors.
7. Mass Arrangement.
8. Composition Depicting a Song.
9. Patriotic Composition.
10. Dinner Table Arrangement.
11. Coffee Table Arrangement.
12. Wild Flower Arrangement.
13. Arrangement of Material Commonly Called Weeds.
14. Arrangement Using Dried Material.
15. Small Arrangement.

NO FLORIST FLOWERS ALLOWED
(List of Categories Submitted by Mrs. J. W. Walter of Chambers, Nebr., District President)

McIntosh Jewelry

Gambles

The Friendly Store

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Lined Oak Veneer
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Just arrived! Note new shelf shape. 25 1/2" high to 15x19 1/2" bottom shelf. Solid legs.
50-5044



Specially Priced!
Cocktail Table
14.50

Becomes the focal point of your room! Lined oak veneer top, solid legs. 20x36x15".
50-5048



New Style You'll Like
Step-End Table
14.50

Interesting shape, lime oak veneer top, solid legs. 23" high to 16x21" lower shelf.
50-5048

ALWAYS BETTER BUYS AT
HENRY LOFFLIN, Mgr.
PHONE 8

Gambles

The Friendly Store