

State Capitol News

Pridefully Point to Lower Levy

By MELVIN PAUL
The Frontier's Statehouse Correspondent

LINCOLN—For the first time this summer events dropped this week to the usual slow-hot-weather pace at the statehouse.

With Gov. Robert Crosby scheduled to be in Seattle, Wash., for the annual conference of state governors, and with many other officials taking their vacations, the barrage of news—which had mostly been connected with tax assessment problem—tapered off.

But this summer saw one of the most wide-ranging events in recent state history—the announcement concerning adjustments of county by county assessments.

After six days of closed sessions, the five-man group announced adjustments which in one swoop increased the state's total assessed valuations by \$473,432,970.

This was done by: 1. Raising town real estate valuations in 70 counties, cutting them in 10, and accepting the assessments of 13 counties. Some counties were boosted as much as 200 percent over last year.

2. Increasing farm land valuations in 48 counties, lowering them in 11, and leaving 34 counties unchanged.

3. Boosting the assessments of business inventories—stocks of goods merchants had in their

stores on March 10—in all but 10 counties. Some counties were boosted 10 percent in this category, others 20, or 30, or 40.

4. Hiked valuations on household goods and personal equipment in all but seven counties. The boosts were either 50 or 100 percent jumps.

Effect—Every county had to change valuations on at least one item. Some counties such as Adams, Cass, Dakota, Deuel, Dodge, Hamilton, Hooker, Keya Paha, Logan and Saline which made a big effect to raise valuations but apparently went too far got decreases in the town real estate category ranging up to 19 percent.

Although some counties were checked of the valuations placed on several counties showed they were between 43 and 45 percent of what the state tax commissioner's office figured was 100 percent. Taxation this year, of course, is on 50 percent of value.

Illustration—To explain just what the percentage increase meant, Governor Crosby gave this illustration:

Taxpayer A owns a \$10,000 home in county X. Comparison home in county Y. Comparison home in county Z. Taxation this year, of course, is on 50 percent of value.

sisted the boosts were conservative.)

Although the western cattle counties were given some consideration because of declining land values, they got the biggest jump for the most part. That is because their assessments have rarely been changed since the rock bottom depression days.

City real estate also got boosted in most places. This is because most counties farmers have been paying higher taxes in relation to the value of their property than have their city cousins.

Explanation—Along with its announcement of county adjustments, the state board issued a statement.

It said, "We have complied with both the letter and the spirit of the law to the extent that available information has made it possible. It is necessarily on the basis of assessed average values that we must equalize among the counties and the different classes of property. The law does not permit us to equalize within a county among the owners of a class of property, nor can we even equalize among the towns in a single county."

The board's statement admitted that equalizing on the basis of average has been "extremely disappointing" in most counties. That's because "the county officials in those counties have not equalized among their individual taxpayers. . . In most counties it would be easy to find two citizens owning the same value of property where the assessment of one of them is two or more times greater than the assessment of his neighbor."

"Of course, in this circumstance the highly assessed citizen is paying double or more the taxes that are paid by his neighbor," said the statement.

It continued, "Even more glaring injustices have been disclosed to us in the areas of business inventories and of household goods and personal belongings. In the same town one business man may be assessed at the actual value of his inventory of merchandise and another on the same street may be assessed as low as 10 percent of his actual inventory. Even on the basis of average assessed values the inequality among counties is fantastic: For instance, in some counties, the average schedule for non-exempt household goods and personal equipment is as high as \$127.50; in others as low as \$11.68."

Advice—The board statement then thundered, "In the name of simple justice the local county officials in most counties must begin their duties. Again, in fairness, we recognize the officials of a small number of counties who have discharged their duties in



Uhl in Japan

Marine Cpl. Norman L. Uhl (above) of O'Neill strolls toward the marine barracks at the Yokosuka naval base. The Japanese influence is apparent. Corporal Uhl attended O'Neill high school prior to entering the marine corps. His mother, Mrs. Elise Uhl, lives at O'Neill.

Circle C Show, Garber Featured

Parade Will Launch '53 Hay Days

ATKINSON—The famous Jan Garber orchestra and Circle C ranch show from Chicago, Ill., will feature the main events of Atkinson's hay days celebration Monday and Tuesday, August 10 and 11.

One of America's top dance bands on radio and television, Jan Garber's orchestra will play for the coronation of the 1953 hay king and queen Monday night and for the dance following the coronation performance.

Tuesday night will be the special attraction of this year's hay days featuring the Circle C ranch show. This show has been appearing on radio and television with the WLS Banddance and the WSM Banddance in Chicago. They have a star-packed cast of 12 which will present fast moving acts of western music and entertainment. The stars include the Sun Valley Boys, western band; Hal Thorsen, emcee and cowboy singer; Lucky Caroline, petite cowgirl soloist; Arizona Jack and Texie, roping and bull-whip artists; Jack Baggett, famous western comedian; and Johnny Powers, accordion soloist.

Hay days at Atkinson is the scene of the biggest annual parade in north Nebraska. This year's parade on Monday afternoon at 1:30 will have marching bands and over 80 floats comprising a spectacular pageant unfolding the story of "Nebraska—99 Years of Progress."

There will be baseball games both afternoons. Atkinson vs. Oakdale Monday afternoon at 4 o'clock and Atkinson vs. Bassett Tuesday afternoon at 2 o'clock. Both games will be a battle for a 60-40 purse. Before the Monday afternoon game, a 75-piece accordion band composed of Martha her accordion students will play a half-hour concert.

a commendable way." The board said it had strong recommendations in connection with the increased burden on real estate.

"Because much personal property literally escapes taxation, we strongly suggest a severe program of law enforcement. There is no excuse for the flagrant omission of personal property from many schedules. Because of the extreme unfairness to those who make honest personal property returns, we suggest that criminal prosecutions be initiated this year against as many as possible of the worst violators."

For citizens the board hammered away at a point its members have made many times: "Assessed values do not cause taxes. Assessed values simply determine the sharing of taxes among the citizens. Taxes are caused by the spending of public money by officials. If you are interested in reducing the tax burden then you as a citizen should express yourself at the budget meetings of the school board, the city council, and the county board. The budgets that are adopted determine the amount of taxes that will be collected."

The board said that in counties where its orders increase valuations, the local governing bodies must, of course, reduce tax levies accordingly."

The state board then pointed out that although it had increased the state's total valuation to \$6,741,838,926, of which half or \$3,370,919,463 will be taxed—their 6.98 mills to a 1953 figure of 5.75 mills. And that includes two new levies—the University of Nebraska medical college quartermill levy and the teachers retirement fund half-mill levy—passed by the 1953 legislature. This new figure means a tax saving of \$1.23 on every \$1,000 worth of property.

The board said citizens and officials should work together to see that mill levies drop this way in those counties where valuations were boosted.

5 Inches Rain Received in Week

AMELIA—This community received about five inches of rain the past week.

Sunday evening, July 26, a small twister struck Amelia and nearby. Branches were torn from trees in Amelia. At the home of Mrs. Bertha Sammons a large tree was torn down, falling across REA lines, and a windbreak was also torn down.

During the week Amelia had a severe electrical storm. Some horses and cattle were killed and several stacks of hay were burned.

Other Amelia News

Mr. and Mrs. Duane Miller of Chambers were Sunday dinner guests at the home of their daughter, Mrs. Forest Sammons and family.

Mr. and Mrs. Ed White returned home Friday from a visit with relatives at Greeley, Colo.

Mrs. Jennie Adams returned to her home in Atkinson Saturday after visiting with Mrs. Julia White the past week.

Rev. J. L. Jay was guest speaker at the Amelia Methodist church Sunday morning. Several from here attended the first quarterly conference held at Chambers in the afternoon.

Mr. and Mrs. Art Leach of Omaha visited at the Ed Jungman home last week.

Mrs. Ralph Rees has been enjoying a visit from her sister and husband, Mr. and Mrs. Harley Deems, of Charles City, Ia.

Mr. and Mrs. Tom Doolittle were guests Wednesday evening, July 29, at the home of their son, Art Doolittle. It was a birthday supper in his honor. Pat Kennedy and Art Waldman were also guests.

Mrs. Gloria Landrum and Sally came from Omaha Friday evening and Sally will visit her grandparents, Mr. and Mrs. Blake Ott, for a week or more.

Mr. and Mrs. Bob Blackmore and Luanne visited his parents, Mr. and Mrs. Bernard Blackmore, last weekend.

Miss Zoeylen Gilman spent Sunday afternoon with Leone Fix.

Mr. and Mrs. P. L. Strenger and Marlan came from Omaha the early part of the week to visit the Lindseys.

Mr. and Mrs. Peter Consentino, Sharon, Peter, jr., and Deanna of Omaha were guests last week at the home of Mr. and Mrs. Elmer Oetter. Mrs. Oetter and Mrs. Consentino are cousins.

A large crowd attended the auction sale at the Amelia hall Friday evening.

Mr. and Mrs. John Cearn and son, Donnie, and cousin, Dale Cearn, of Scottsbluff visited over Sunday night with her parents, Mr. and Mrs. William Fryrear. The Cearn had attended a family reunion of the Cearn families

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at Ray Cearn of Atkinson on Sunday.

Mrs. William Fryrear was in O'Neill Friday.

Mr. and Mrs. Arthur Hiatt and family and Mrs. Viola Travers were dinner guests Sunday at the home of Mr. and Mrs. Frank

Pierce. Henry Travers and son, Harold, visited Mrs. Henry Travers at Norfolk Sunday. They all planned to attend the races at Wayne.

Mr. and Mrs. Arthur Hiatt and family and Mrs. Viola Travers were dinner guests Sunday at the home of Mr. and Mrs. Frank

Mrs. Howard McConnell of

Emmet, is spending a leave here after completing his boot training at San Diego, Calif. On Friday he will leave for Norman, Okla., where he will be stationed. His wife, the former Ellen Butterfield, will join him there about a week later.

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