

EDITORIALS

Taxpayers Almost Win

The taxpayers almost won a major case in court recently, but they lost by the narrow margin of a 5-4 decision in the U. S. Supreme Court.

The case was the much-publicized Florida case. Mr. Walter W. Flora, formerly of Wyoming, was assessed for a certain amount in taxes due. He pleaded the assessment, and then went to court to contest the action.

As the case turned out, Flora finally ended up trying to establish the right of the U.S. taxpayer to file a suit in Federal tax claim, before payment of the assessment. In other words, Flora sought to district Court, contesting the government maintain the right of the taxpayer to argue his case in court before turning over the money to the Federal government.

As tradition in the United States has it, taxpayers can only go into the tax court to contest a government claim prior to payment. They are not allowed to go into Federal district Court. Many tax experts have argued that they should be allowed to do so.

Tax courts are traditionally tough on taxpayers, while district courts involve juries and are nearer home, and are traditionally more lenient on taxpayers. Interestingly, the Supreme Court in 1958 voted 8-1 against the effort to establish rights of taxpayers to go into district courts prior to payment of an assessment. In the latest case, only a few days ago, that margin has been narrowed to 5-4.

In time, perhaps, this decision will be changed. Chief Justice Earl Warren wrote the decision for the narrow majority in the latest case, and he, of course, was influential in the 1958 decision, which carried by a large margin. In 1958 Warren had said that there did not appear to be a single case before 1940 in which a taxpayer attempted a suit for refund of income taxes without paying the amount to the government first, but lawyers in the latest case, decided by the 5-4 margin, proved that statement in error, and cited many cases prior to 1940—which Warren had overlooked when he made his 1958 statement.

Down Memory Lane

10 YEARS AGO

Offices of the Missouri River Engineers report that the Missouri river is about to stage its annual spring raise, already high waters is reported in North and South Dakota and spreading south. The army engineers are throwing up a large dike near Queen Hill to protect their work of dirt removal and their offices at that point of the stream. A six foot raise is reported and more to come. Residents of the low lands, used to the annual spring raise, are already getting ready for the water at this point. The Platte river at this point is at a very low state at this time—The Blue Devils baseball team with their coach Joe York, visited Louisville and came home

with a 3 to 1 win over the Louisville high school. Merle Dasher was making his initial bow as a pitcher for the locals and struck out thirteen of the host team. Stanley Cole was the batting star of the Devils. Securing two for four with Carl Ofe getting one for two—Harry Griffin has purchased the tavern of Martin Kroeger and is taking possession May 1st. He is retaining the taxi business until that time. Mr. Kroeger is retiring because of ill health—Gene Curtiss, well known young man residing east of this city near Pacific Junction, was severely injured while clearing some bottom land east of the river. He was cutting out a stump, when the ax glanced off the stump and struck the left foot, cutting it very badly. He was brought to this city and the foot dressed by Dr. Hudson. He will have to use crutches for several days—William F. Evers of this city was named grand commander of the Knights Templar of Nebraska at the conclave held at the Masonic Temple in Omaha. He succeeds Arthur W. Melville of Broken Bow—L. W. Barrett of Aldersyde, Alberta, Canada, was here to attend to matters in the county court in the estate of John Todd, being an old neighbor of Mr. Todd in Canada. Mr. Barrett is a former resident of the Weeping Water community.

30 YEARS AGO

State Department Adjutant "Hank" Dudley and District Commander "Mike" Potev were guests of the local Legion post at their April meeting—Four youths were apprehended in a loot laden car near Grafton. The youths were held for robberies at Grafton, Greenwood, Waverly and other places in the state that included Syracuse, Union and Eagle, State Sheriff Condit led the raiding party making the arrests—The jury hearing the appeal of the state highway department from the award given Elbert Wiles, for damages to his farm by reason of re-location of highway, No. 75, brought in a verdict giving Mr. Wiles \$9,000 in damages. This was \$1,000 more than the original award by the appraisers—The Young Men's Bible class of the Methodist church observed their twenty-fifth anniversary at the church, also the election of officers, A. H. Duxbury, president; R. E. Kelly, vice-president; W. L. Heinrich, secretary; Howard Davis, treasurer; John E. Turner, song leader; E. H. Wescott, teacher. This class was organized in 1906 and the group of eight young men started on the task of securing a meeting place. They started the work of excavating the room in the basement that is now the meeting place. Charter members were, Hugh Cecil, Edwin White, David White, James Rishel, Paul Morgan, George M. Hall, Clyde Martin, Ed Roman, Lee Barnes—Platte lodge No. 7, I O O F, had the pleasure of a visit from the grand master of the order in the state, William Dunn of Sutherland and Grand Secretary, E. S. Davis of North Platte. There were representatives from Omaha, Louisville, Greenwood and Havelock—The Murray Red Sox won their opening game of the season from the Colored Red Sox of Omaha by the score of 5 to 4. The lineup of the Murray Sox comprised, Gansmer, 2nd base; Svoboda, 1st base; Lund, 2nd base; Newman, short; Spidell, catcher; Krejci, field, Pierce, center field, Schlicker, pitcher.

Mayor and City Council, Plattsmouth, Nebraska. Each bid shall be accompanied in a separate sealed envelope, by a certified check in an amount equal to not less than \$37,181.25 and shall be made payable to the City Treasurer of Plattsmouth, Nebraska, as a guarantee that the bidder, if successful, will execute the contract and file the required bond. Checks accompanying bids not accepted shall be returned to the bidders. The work herein provided for shall be done under written contract with the lowest responsible bidder on the material selected after bids are opened and in accordance with the requirements of the plans and specifications. The successful bidder will be required to give a contract and maintenance bond in the amount of one hundred percent (100%) of the contract price. The City of Plattsmouth, Nebraska reserves the right to reject any or all bids or to waive informalities.

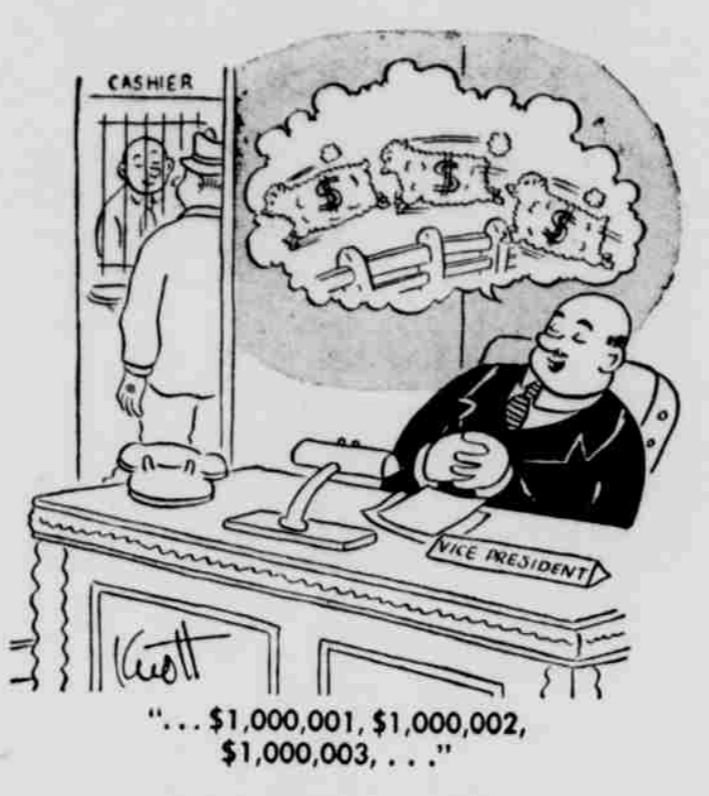
CITY OF PLATTSMOUTH NEBRASKA
By Grant Roberts Mayor

(SEAL)
Attest:
Albert Olson
City Clerk
No. 4753 — March 31,
April 7, 14, 1960.

White Fronted Geese Banded
LINCOLN — Some 50 white-fronted geese were banded by Game Commission biologists March 26 on the Platte River near Lexington as waterfowl continued to pour into the area on their northward migration.

Ducks in the Elm Creek to Lexington area were common, with large flights arriving during the weekend. White-fronted geese and sand-hill cranes were estimated at their peak numbers by ground observers, with conservative figures at 50,000 cranes and 20,000 geese. Water and waterfowl were reported everywhere.

Farther north mallards and 1,000 snow geese were the first migrants into the Alliance area. Subscribe to The Journal Now!



ELMWOOD NEWS

Ruth Monning — Phone 5-2167

Calendar: Bluebird Club, April 9; American Legion Auxiliary, April 21; Till we meet Again Club, April 21; John Creamer of Ogallala visited his daughter and family, the Arthur Reidesels of Ashland from Monday until Thursday. His brother Fred brought him to Elmwood Tuesday to see his sisters, Maud and Jessie Creamer. The regular WSCS meeting, April 8 at the church was conducted by the president, Mrs. Strabel. Nominating committee chairman Lucy Mendenhall, read nominees and they were voted in. Mrs. Hansen had devotions. Mrs. Arlo Pratt conducted a panel discussion, "The Church's Mission Town and Country". Taking part were Susie Cook, Helen Charling, Frances Pratt, Ethel Strabel and Vera Pratt. Reports were given by Mrs. Charling, Mrs. Neilsen, Mrs. Lannin, and Dorothy Miller. Mrs. Horton gave her book talk from Harry Emerson Fosdick's "What is Vital". Those present having April birthdays were Gladys Buell, Lena Arnold and Emily Gonzales. It was voted to have another rummage sale soon. Hostesses were Mrs. Gail McDonald, Mrs. Eric Charling, Mrs. Ray Parsell, Mrs. Sanford Clements, Mrs. William Rueter and Miss Alice Kuehn. Mr. and Mrs. Don Erikson of Omaha were Saturday visitors at her mother, Mrs. Laura Hollenbeck's home. After being a shut-in for many weeks Mrs. Hollenbeck was able to get out some on Saturday. She is still using crutches. Tommy Dennis, son of Mr. and Mrs. Dennis came home from the hospital last Thursday following an appendectomy on Sunday. He is getting along fine. Mrs. R. M. Dennis and Mrs. Clara Zumbrum spent the weekend at Bellevue visiting the Alfred Rase family and the Loren Dennis family. Mr. and Mrs. Guy Clements returned from Phoenix, Arizona where they had spent several weeks with their daughter, Dr. Betty Clements and making use of that sunshine which we did not see too much of here in Nebraska. Mrs. Joy Miller visited her mother, Mrs. Streich in Murdock last Friday. Mr. and Mrs. Elmer Coe of California arrived Thursday to spend several days visiting his sister, Mrs. Harry Arnold and Mr. Arnold as well as other relatives. Amos Haile of Seattle, Wash., died and was buried at Roca Friday. His wife is C. A. Bronn's sister. When a boy he lived at Roca and later he lived in Lincoln. Mr. and Mrs. C. A. Bronn and Mr. and Mrs. Martin Streich attended the funeral services. Sunday dinner guests at the home of Mr. and Mrs. Clark Gonzales were Mr. and Mrs. Mark Hedges of near Lincoln, Mrs. Emily Gonzales and Mrs. Ruth Monning. The Royal Neighbor lodge met with Mrs. Neva Rhoden in her new home and she was presented with a 50 yr. pin as she has been a member for 50 yrs. Lena Reike was a Sunday dinner guest in Murdock at the August Rieke home, her brother. She attended church services in Murdock first. Friday afternoon at the home of Mrs. Otto Stege's occurred a shower in honor of Miss Barbara Barta who will marry Mrs. Stege's grandson, Charles Nickel. Decorations were pink and white. The cake being white with pink decorations, mints and nuts, etc. On the table was a maypole. Miss Barta received

CAPITOL CORNER

By Rep. Glenn Cunningham
Washington, D. C. (Special)

I have often said that there should be more votes in Congress on which every Congressman is recorded. Many bills are passed by a voice vote and no one knows how his Congressman votes. You may have read about a bill authorizing the Federal Government to purchase an old trading post in Arizona. The bill allowed payment of \$300,000 for the trading post and 15 acres of land (valued for tax purposes at \$9,957) plus some paintings and a collection of Indian lore. The bill also allowed spending \$300,000 more to restore the old building.

This needless piece of legislation almost passed the House of Representatives. The vote was 67 to 26 in favor when there was no record made. But when Congressmen had to go on record, the bill was defeated 208 to 171! The Government has no money to spend on projects such as this at a time when our national debt is over \$290,000,000. If there were more record votes, perhaps there would be less spending on such non-essential projects.

The budget presented to Congress called for appropriations of \$79.8 billion. This huge figure is beyond the comprehension of most people. Perhaps it will be easier to picture this much money if you know that it would authorize the Government to spend: \$1,482,692,307 each week \$8,801,369 each hour \$146,689 per minute \$2,445 per second.

The U. S. Code is a compilation of all Federal laws and was first published in 1926. The original edition was composed of one volume.

In 1946 it required four volumes to summarize our laws, and the most recent edition of the U. S. Code contains ten volumes. This increase of roughly 1000 per cent since 1926 is indicative of the increased control exercised by the Federal Government over the lives and fortunes of each citizen.

One of the best known of our Presidents' wives was Dolly Madison, who served as unofficial and official First Lady for 16 years.

She served as "hostess" at the White House during the eight years Thomas Jefferson was President, since he was a widower. Her husband was Secretary of State under Jefferson, then became President himself for eight years and Mrs. Madison was, of course, First Lady for those years also.

PRISONER PREFERENCES CELL
Fort Madison, Iowa - Nine months after he was paroled from the state prison at Fort Madison, John R. Hoskins returned voluntarily. He told officials he could not adjust himself to life on the outside.

Pending a decision on his case, Hoskins was readmitted to the prison, where he had served 40 years of a sentence for murder.

Think You Have Lawn Trouble? This Man Has 10 Acres of Grass

By Melvin Paul
Statehouse Correspondent
The Nebraska Press Association

Lincoln—If you think you have troubles trying to put your front yard in shape to get a stand of grass, consider Manuel Kahler.

He has a 10-acre plot, plus the grounds of the governor's mansion to look after. Kahler is the groundskeeper for the State Capitol and the mansion.

It is not an easy job. Besides the lawn which requires cutting, weeding and fertilizing just like any home owner's front yard, there are many bushes and trees that need care.

Kahler has had a lot of experience at the job. He came to Lincoln when the present structure was being built and was employed as a stone cutter on the Capitol.

Crews from the State Penitentiary help when the weeds start getting away from Kahler. However, the genial groundskeeper's assessment of when weeds are a menace would vary considerably from the average householder who begins to worry when about a third of the lawn is producing a good crop of dandelions.

Cutting of the king-size lawn is a considerable undertaking. In recent years the state has acquired mowers upon which the operator can ride, cutting wear and tear on workers who formerly pushed the regular gasoline type cutters.

Road Damage
Floods caused an estimated half million dollars damage to eastern Nebraska state highways.

Acting State Engineer John Hossack estimates it probably will take about two years to eliminate the flood damage.

Biggest single item will be a bridge over the Niobrara river near Niobrara, estimated to cost around \$400,000. John McMeekin state maintenance engineer, figures it will cost about \$100,000 to re-route, mark, flag and make temporary repairs to grades, surfaces and bridge approaches, just to get traffic moving again.

The wet weather also is expected to slow speed of construction this spring.

Brand Inspection
A committee of state senators studying a controversial subject—cattle brand area—has come up with an initial report.

The committee, headed by Sen. J. W. Burbach of Crofton, probably will not recommend a change in the brand area. Cattle moved out of the area must be state inspected. The committee's report is the first completed of 16 similar committees studying other state problems.

Reports will be submitted to the Legislative Council in November at which time content of them will be made public. Other committees still are conducting hearings or in the process of making recommendations.

Council recommendations carry considerable weight in the following session of the legislature.

On Guard

Operation On Guard, Nebraska's flood preparation activity, was in effect 17 days in the statehouse.

During that time, officials report an estimated 3,200 man hours went into the operation. Workers consumed more than 900 cups of coffee.

About 20 officers and men manned the office in shifts of up to 25 consecutive hours. The operation began in the roundtable of the Capitol on the second floor, then shifted to the civil defense headquarters on the ground level after heavy flood activity.

Refunds

Farmers got \$695,136 in refunds in March of taxes they paid on gasoline used in agriculture, the State Treasurer's office says.

Staff members reported this was one of the largest monthly refund totals ever recorded by the office.

It was theorized that the reason for this was that farmers were handicapped with work by the long winter and took time out to fix up their accumulated claims for refunds.

Election Deadlines

Secretary of State Frank Marsh says there still are some important election deadlines before the May 10 primary election.

The secretary said April 25 is the deadline for political committees to file a report of their expenses and the final day for appointment of judges and clerks for the primary.

On April 26, Marsh said, will be the final day for announcement by the State Central Committee of both parties of the delegates allotted to each county for state conventions.

April 29 is the deadline for voter registration in Omaha and Lincoln and this same deadline is April 30 for cities from 7,000 to 40,000.

Marsh added that April 30 is also the first day county clerks will receive applications and deliver disabled voter ballots. It is also the first day for publishing the sample ballot.

MOTHER SAVES SON

Monroe, Mich. — Minutes after she stepped out of her laundryroom, Mrs. J. D. Thompson heard loud noises and cries for help. Rushing back, she found her five-year-old son, Richard, spinning around in the automatic washer.

"His head was banging against one side and then the other," Mrs. Thompson said after rescuing him.

Richard had climbed on a cabinet beside the machine and then had fallen in.

STUDEBAKER ECONOMY PROVED AGAIN

In Mobilgas Economy Run!

THE LARK V-8... REPEATS FOR SECOND YEAR
23.28 miles per gallon with automatic transmission!
Minneapolis, Minn. (Special). For the second year in a row, the amazing Lark V-8, liveliest of all the compact cars, out-economized every V-8 car in the rigorous 5-day official mileage test. All cars entered were stock cars. The entire Mobilgas Economy Run was closely supervised by the United States Auto Club. The results? Look at the economy figures.

THE HAWK V-8... SWEEPS ITS CLASS
22.99 miles per gallon out-economizes all Low Medium Price cars made!
A smashing victory by The Hawk—over more than a dozen other cars—some costing hundreds of dollars more. And it made this impressive mileage record equipped with automatic transmission, power brakes, power steering. The Hawk by Studebaker is designed for sport—with new greater V-8 power.

THE LARK SIX... SAVES YOU MONEY TOO!
21.86 miles per gallon... but that's only 1/4 of the story.
Gas mileage is just one way you save with The Lark. Save on minor repairs, parts replacement, major collision work, insurance, high trade-in value. Lark Total Economy saves you four different ways!

SEE YOUR STUDEBAKER DEALER TODAY! START YOUR SAVINGS TOMORROW
WIYSEL AUTO SERVICE, Chicago Ave. & Holdrege PLATTSMOUTH, NEBR.