## **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 Flora 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

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 what payer attempted a suit for action 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 liscke, pitcher.

**Legal Notices** 

SHERIFF'S SALE

BY VIRTUE of an Order of Sale issued by Clerk of the Dis-

trict Court within and for Cass

by Chicago Avenue, and all that part of Lots Nine (9) and Ten (10), Block Fifty-

seven (57) lying West of Chicago Avenue, All in Plattsmouth, Cass County,

Nebraska No. 4728 — March 17, 24, 31,

NOTICE TO BIDDERS

ials, equipment and incidentals

required to construct Outlet Sewer and Sewage Disposal

Plant in Sanitary Sewer Dist-

rict No. 17 and work incidental

thereto, as per plans and speci-

fications now on file in the of-

fice of the City Clerk. Said pro-

posals will at that time be pub-

licly opened, read aloud and tab-

The project consists of con-

Diameter ... 1862 L.F.

structing the following approxi-

b. 24" Diameter

April 7, 14, 1960.

Nebraska

State of Nebraska

County of Cass.

with a 3 to 1 win over the Louisville high school. Merle Dasher was making his inital 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 severly 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" Poteet 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 iliary, April 21; Till we meet Lincoln visited Miss Grace is beyond the comprehension of householder who begins to refund totals ever recorded by 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 Arthur Reidesels of Ashland Mrs. Chas. Wood. Mrs. Wood authorize the Government to Cutting of the king-size lawn were handicapped with work by the state highway department from the from Monday until Thursday. award given Elbert Wiles, for damages to His brother Fred brought him to Water for a number of years his farm by reason of re-location of high- Elmwood Tuesday to see his and since a fall, breaking her way, 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, vicepresident; W. L. Heinrich, secretary; votions. 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. the grand master of the order in the state.

Those present having April Nebr. Rev. J. W. Hansen official and official First Lady for State Peachers College at Peru, Madison, who served as unofficial First Lady for ated. 7, I O O F, had the pleasure of a visit from William Dunn of Sutherland and Grand Secretary, E. S. Davis of North Platte. es There were representatives from Omaha. Louisville, Greenwood and Havelock - rummage sale soon. The Murray Red Sox won their opening game of the season from the Colored Red Donald, Mrs. Eric Charling, Charlings and the Glantzes were of State under Jefferson, then ject—cattle brand area — has Sox of Omaha by the score of 5 to 4. The lineup of the Murray Sox comprised, Gan-Clements, Mrs. William Rueter semer, 2nd base; Svoboda, 1st base; Lund,

er; Krejci, field, Pierce, center field, Schc. 12" Diameter ... 804 L.F. Mayor and City Council, Platts- Hollenbeck was able to get out 2. Railroad Crossing mouth, Nebraska. Hollenbeck was able to get out some on Saturday. She is still a. 36" CMP jacked . 70 L.F. b. 36" CMP . . . . 36 L.F. 

County, Nebraska, and to me directed, I will on the 18th day of April A. D., 1960, at 1:30 o'clock P.M. of said day at the 6. Site grading, Fence, landscaping, drainage structur-....1 L.S. the bidders. Control Manhole, com-West door of the Cass County

Court House, Plattsmouth in said County, sell at public auc-8. Screening and grit removal tract with the lowest responsible structure and equipment . 1 L.S bidder on the material selected tion to the highest bidder for cash the following real-estate 9. Primary Clarifier, comlete 10. Pump Station, com-1 L.S. Lots One (1), Two (2),

Three (3), and Four (4), Block Fifty-seven (57), ex-cept that part of Lots One (1) and Two (2) occupied gester, complete 12. Sludge Beds, com-

a. 4" Dia. CIP .....1400 L.F. informalities.

b. 4" gate valves w/boxes . . . . . 2 Each
c. Fire Hydrant . . . 1 Each
15 Electrical Work, comlete . . . 1 L.S. The same being levied upon and taken as the property of Warren R. Fink, et al. Defend-

Bids will be received on vitri-fied clay sewer pipe, cement concrete sewer pipe, cast iron pipe and other material deem-No. 4753 — March 31, ants to satisfy a judgment of said Court recovered by Ne-braska Central Building and Loan Association, a corporation Plaintiff against said Defended necessary. ants, Plattsmouth, Nebraska, March 17 A. D., 1960. The Engineer's Estimate of

construction cost is \$247,875.00. Thomas S. Solomon Payment will be made as by law required, and partial pay-Sheriff Cass County, ment will be made to the Contractor in an amount equal to eighty-five percent (85%) of the during the preceding month, as determined by the Engineer. Where partial payments are Sealed Proposals will be received by Albert Olson, City Clerk of the City of Plattsmouth, Nebraska at the City Council Chamb-ers in said City until 7:30 o'clock P. M. on April 18, 1960 for furnishing all labor, tools, mater-

> Copies of the plans and speciof the City Clerk and may be received from Henningson, Durham & Richardson, Inc., Harney Street, Omaha, Nebras- estimate at thir peak numbers in Murdock first.
>
> She was formerly Grace Boska, upon payment of \$15.00. No by ground observers, with conbidder may withdraw his proposal for a period of thirty (30) days after the date set for the opening bids.

All proposals must be submitmate quantities:

1. Vitrified Clay or Concrete Henningson, Durham & Rich migrants into the Allience area, with pink decorations mint and state the case being white what "cold cash" means. The ardson, Inc. or the City Clerk,

mouth, Nebraska. Each bid shall be accompan-

2nd base; Newman, short; Spidell, catch-

c. 16" Steel pipe

acked 60 L.F. ope, by a certified check in an amount equal to not less than and Mrs. Dennis came home e 12" CIP jacked 32 L.F. \$37,181.25 and shall be made e 12" CIP 14 L.F. payable to the City Treasurer of Plattsmouth, Nebraska, as 2 Remove, haul replace guarantee that the bidder if guarantee that the bidder, if fine, successful, will execute the con-Intercepting Structure 1 L.S. tract and file the required bond Checks accompanying bids not accepted shall be returned to

> The work herein provided for Dennis family. shall be done under written conafter bids are opened and in ac-...1 L.S. cordance with the requirements of the plans and specifications. Betty Clements and making use stayed The successful bidder will be of that sunshine which we did them.

maintenance bond in the amount of one hundred percent site water lines .... 1 L.S. Nebraska reserves the right to ... 1 L. S. (100%) of the contract price.

CITY OF PLATTSMOUTH NEBRASKA

# Geese Banded

April 7, 14, 1960.

LINCOLN - Some 50 whitevalue of the work completed fronted geese were banded by Commission biologists Ruth Monning. Game March 26 on the Platte River made, the fifteen percent (15%) near Lexington as waterfowl retained will be paid upon accontinued to pour into the area near Lexington as waterfowl

> Ducks in the Elm Creek to been a member for 50 yrs. estimate at thir peak numbers in Murdock first.



Ruth Monning - Phone 5-2167

Calendar: Bluebird Club, many lovely gifts. April 9; American Legion Aux-Again Club, April 21;

sisters, Maud and Jessie Cream- her pelvis, had been bedfast

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 de-

Mission Town and Country". Taking part were Susie Cook, Helen Charling, Frances Pratt, Ethel Strabel and Vera Pratt. Reports were given by Mrs. Lannin, and Dorothy Miller.

die's "What is Vital"

Mrs. Horton gave her book

Lena Arnold and Emily Gonzal-

Hostesses were Mrs. Gail Mc-

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. some on Saturday. She is still

using crutches.

Mrs. R. M. Dennis and Mrs. Clara Zumbrum spent the weekend at Bellevue visiting the Alfred Rase famiyl and the Loren

Mr. and Mrs. Guy Clements returned from Phoenix, Arizona zales drove to Uni. Place Sunweeks with their daughter, Dr. Betty Clements and making use Control Building and Di- required to give a contract and not see too much of here in Nebraska.

mother, Mrs. Streich in Mur- home of Mrs. Glantz' parents, dock last Friday.

Mr. and Mrs. Elmer Coe of Lincoln California arrived Thursday to Mrs. Raymond Vogt will take spend several days visiting his the census here in the Stove sister, Mrs. Harry Arnold and Creek precint including the vil-By Grant Roberts Mr. Arnold as well as other rel- lage of Elmwood. She will also Mayor atives

> died and was buried at Roca Mrs. Laura Sutherland is Friday. His wife is C. A. Bronn's still in Bryan Hospital recupersister. When a boy he lived at ating from a broken leg that Roca and later he lived in Lin- she received due to a fall at her coln. Mr. and Mrs. C. A. Bronn home, Her daughter, Mrs. Amos and Mr. and Mrs. Martin Strei- March of Laramie, Wyo. is here. ch attended the funeral services. She and Mrs. Ruth Hall see Sunday dinner guests at the their mother almost every day. home of Mr. and Mrs. Clark The men of the Methodist Gonzales were Mr. and Mrs. Church repaired the ceiling and Mark Hedges of near Lincoln, roof of the church Monday and

The Royal Neighbor lodge met Mr. and Mrs. Herbert Oehlerwith Mrs. Neva Rhoden in her king drove to Hallam Sunday to new home and she was present- spend the day with their daughceptance of the work by the on their northward migration. ed with a 50 yr. pin as she has ter Lila and family, the Loren

servative figures at 50,000 cran- of Mrs. Otto Stege's occurred a high school in Elimwood. es and 20,000 geese. Water and shower in honor of Miss Barbara waterfowl were reported every- Barta who will mary Mrs. Stege's Farther north mallards and Nickel Decorations were pink we can understand now just migrants into the Alliance area. With pink decorations, mints and grocer had secreted it in his renuts, etc. On the table was a frigerator. - St. Louis Globe-. 1947 L.F. velope sealed and addressed to Subscribe to The Journal Now! maypole. Miss Barta received Democrat.

Mrs. Lillian Cunningham of

had made her home in Wepeing spend: at the home of her son, the Stanley Wood family. Mrs. Wood had previously resided in Elmwood.

neice, the Bob Black family, edition was composed of one vo-They attended the confirmation lume exercises of a daughter of the Black's.

panel discussion, "The Church's Clements drove to Peru, Nebr. lumes. Sunday afternoon and called on friends while there.

The wedding of Miss Raylene Miller, daughter of Mr. and Mrs. Charling, Mrs. Neilsen, Mrs. Methodist church Saturday at each citizen. 7:30 p.m. The groom is Mr. Larry Joe Curnes of Falls City. talk from Harry Emerson Fos- Miss Miller has been attending

The 3 boys who were in Pas-

Verner Perry of Big Springs those years also. was visiting his sister, Mrs. Wm. Cook and other relatives also PRISONER PREFERS CELL his sister Mrs. Spangler, of McCrory's.

served her 92nd birthday Sun- cilas he could not adjust himself day, April 3rd. She had long to life on the outside. distance calls from her daughter, Belle in Price, Utah and her Hoskins was readmitted to the of them will be made public. Richard had climbed on a daughter Irene March of Lara- prison, where he had served 40 Other committees still are con- cabinet beside the machine and mie, Wyo, and her son Walter years of a sentence for murder. ducting hearings or in the pro- then had fallen in. at Silver City, New Mexico. She also received many cards, calls, etc. Mrs. Sutherland still keeps house by herself and enjoys fairly good health.

Mr. and Mrs. J. Clark Gonday afternoon to call on her brother, Ralph Davidson, They stayed to have supper with

Mr. and Mrs. Wallace Glantz, Mrs. Joy Miller visited her Sunday dinner guests at the

Mr. and Mrs. Leland Smith of

have the Weeping Water pre-Amos Haile of Seattle, Wash., cinct which is east of Elmwood.

Mrs. Emily Gonzales and Mrs. the women were cleaning the sanctuary.

Schwaninger's Lexington area were common, Lena Reike was a Sunday din- Mr. and Mrs. Watson Jones fications are on file at the office with large flights arriving dur- ner guest in Murdock at the drove to Ashland Sunday to

ing the weekend. White-fronted August Rieke home, her brother, visit his brother Jesse Jones and geese and sand-hill cranes were She attended church services Mrs. Jones who is not too well.

After noting the theft of \$100 grandson. Charles in money from a Kansas grocer,

### 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 at \$9,957) plus some paintings mansion to look after. 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 the lawn which requires cutting, Representatives. The vote was 67 | weeding and fertilizing just like to 26 in favor when ther was no any home owner's front yard, record made. But when Con- there are many bushes and gressmen had to go on record, trees that need care,

money to spend on projects such to Lincoln when the present flood activity. as this at a time when our na- structure was being built and tional debt is over \$290,000,000,- was employed as a stone cutter 000. If there were more record on the Capitol. votes, perhaps there would be Crews from the State Penitentless spending on such non-es- lary help when the weeds start sential projects.

gress called for appropriations weeds are a menace would vary of \$79.8 billion. This huge figure considerably from the average was one of the largest monthly Wood and attended the funeral most people. Perhaps it will be worry when about a third of the the office. John Creamer of Ogallala vis- services at the Christian church easier to picture this much lawn is producing a good crop ited his daughter and family, Saturday afternoon, of her aunt money if you know that it would of dandelions.

> \$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 Mr. and Mrs. Fred Pratt went of all Federal laws and was first to Omaha Sunday to visit his published in 1926. The original

In 1946 it required four vo- ways. lumes to summarize our laws, Mrs. Arlo Pratt conducted a ents and Mr. and Mrs. Orley the U.S. Code contains ten vo-

16 years.

tor Hansen's training class and White House during the eight were taken into the church Sun- years Thomas Jefferson was day were Jimmy Charling, Tim President, since he was a widow-Glantz and Michael Hansen. The er. Her husband was Secretary studying a controversial sub- ing the sample ballott. guests at the parsonage for din- became President himself for come up with an initial report. ner Sunday to honor the three eight years and Mrs. Madison The committee, headed by MOTHER SAVES SON was, of course, First Lady for Sen. J. W. Burbach of Crofton, Monroe, Mich. - Minutes af-

Fort Madison, Iowa - Nine be state inspected. Madison, John R. Hoskins re- committees studying other state washer Mrs. Laura Sutherland ob- turned voluntarily. He told offi- problems.

Pending a decision on his case,

THE PLATTSMOUTH, NEBRASKA, SEMI-WEEKLY JOURNAL

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

By Melvin Paul Statehouse Correspondent

The Nebraska Press Association have troubles trying to put your lature. front yard in shape to get a

stand of grass, consider Manuel

land (valued for tax purposes the grounds of the governor's statehouse

Kahler.

for the State Capitol and the hours went into the operation.

It is not an easy job. Besides

the bill was defeated 208 to 171! Kahler has had a lot of ex-The Government has no perience at the job. He came the ground level after heavy

The budget presented to Con- keeper's assessment of when office says.

is a considerable undertaking, the long winter and took time In recent years the state has out to fix up their accumulated acquired mowers upon which claims for refunds. the operator can ride, cutting wear and tear on workers who formerly pushed the regular gasoline type cutters.

Road Damage half million dollars damage to tion. eastern Nebraska state high- The secretary said April 25 is

Acting State Engineer John mittees to file a report of their Mr. and Mrs. Sanford Clem- and the most recent edition of Hossack estimates it probably expenses and the final day for will take about two years to appointment of judges and eliminate the flood damage, clerks for the primary.

This increase of roughly 1000 Biggest single item will be a per cent since 1926 is indicative bridge over the Niobrara river be the final day for announceof the increased control exer- near Niobrara, estimated to cost ment by the State Central Comcised by the Federal Government around \$400,000. John McMeek- mittee of both parties of the Elbert Miller, occurred at the over the lives and fortunes of in state maintenance engineer, delegates alloted to each counfigures it will cost about \$100 .- ty for state conventions. 000 to re-route, mark, flag and April 29 is the deadline for One of the best known of our make temporary repairs to voter registration in Omaha and Miss Miller has been attending Presidents' wives was Dolly grades, surfaces and bridge ap-State Teachers College at Peru, Madison, who served as unoffi-Nebr Rev. J. W. Hansen offici. moving again.

She served as "hostess" at the pected to slow speed of con- also the first day county clerks struction this spring.

Brand Inspection

vember at which time content cuing him

Thursday, April 14, 1960

tions. Council recommendations carry considerable weight in the Lincoln-If you think you following session of the legis-

Operation On Guard, Nebraska's flood prepration activity, He has a 10-acre plot, plus was in effect 17 days in the

During that time, officials re-Kahler is the groundskeeper port an estimated 3,200 man 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 rotunda of the Capitol on the second floor, then shifted to the civil defense headquarters on

### Refunds

Farmers got \$695,136 in refunds in March of taxes they getting away from Kahler. paid on gasoline used in agri-However, the genial grounds- culture, the State Treasurer's

Staff members reported this

It was theorized that the reason for this was that farmers

### **Election Deadlines**

Secretary of State Frank Marsh says there still are some important election deadlines Floods caused an estimated before the May 10 primary elec-

the deadline for political com-

On April 26, Marsh said, will

to 40,000.

The wet weather also is ex- Marsh added that April 30 is will receive applications and deliver disabled yoter ballots. It A committee of state senators is also the first day for publish-

probably will not recommend a ter she stepped out of her laundchange in the brand area. Cat- ryroom, Mrs. J. D. Thompson tle moved out of the area must heard loud noises and cries for help. Rushing back, she found Plattsmouth. He called at Ralph months after he was paroled The committee's report is the her five-year-old son, Richard. Dorr's, Orest Cook's and Marion from the state prison at Fort first completed of 16 similar spinning around in the automatic

> "His head was banging again-Reports will be submitted to st one side and then the other, the Legislative Council in No- Mrs. Thompson said after res-

# STUDEBAKER ECONOMY PROVED AGAIN

# THE LARK V-8... REPEATS FOR SECOND YEAR

In Mobilgas Economy Run!

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.

## 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 carssome 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