ASSESSMENTS UP TO COUNTY BOARDS FOR ADJUSTMENT

Secretary Bernecker Rules on Case Involving Property Mortgaged to Federal Land Bank of Omaha.

(From a Staff Correspondent.) Lincoln, June 8 .- (Special.)-It is up to the County Board of Equalization to adjust matters relative to the assessment of real estate which has been mortgaged to the federal land bank of Omaha.

This is the ruling of Secretary O. A. Bernecker of the State Board of Asnessments on the following proposition put up to him by M. D. Corey, eneral attorney for the bank, in the following letter:

"I have your letter of the 5th inst. relative to the assessment of real estate which has been mortgaged to the federal land bank of Omaha.

"You ask, 'Is the mortgage deducted from the realty, and what is left, the equity, assessed to the owner of the land?' It is clear that mortgages to the federal land bank of Omaha cannot under any circumstances be assessed because as a government agency the assets of this institution, including the mortgages made to this bank, are specifically exempted from all taxation.

"You are familiar with the Smith mortgage tax law, and, of course, der this law where a mortgagor to the federal land bank of Omaha owns land assessed at \$20,000, while he has given this bank a mortgage of \$10,000, ahould be assessed only with the \$10,000 equity over and above the equity to this bank. In the case you cite, where we have taken the land at an appraisal of \$20,000, while the real state assessment is only \$10,000, and there is a mortgage to this bank for \$10,000, the principle involved is not legally affected by this situation. The land lowner is entitled to have the mortgage deducted from the assessed value, whatever that value may be, and, if, as in the case you cite, the assessed value is exactly the same as the amount of the mortgage to the federal land bank of Omaha, there will then be no equity with which the landowner might be assessed.

Cannot Change Assessment. the federal land bank of Omaha owns

adopt our appraisement values as the exact hasis for your assessment values and you could not alter the assessments of lands which are mortgaged to the federal land bank of Omaha without equalizing all other lands in the county to the valuations made upon the lands mortgaged to this bank. If the lands mortgaged to this bank have been valued too low by the assessors, the Board of Equalization may under the provisions of section 6437 of the Pavicad Statutes of Nebraska, 1913, correct such evident errors either in overvaluation or undervaluation of real property.

"As I view it, the same principles at the soldiers. This is the second conviction for a similar offense at this term of court. Another defendant pleaded guilty. Judge Button will pass sentence on Metscher and Ernest Sundberg, a Snyder carpenter, at the close of the term of court.

Homer Saeger, son of Mr. and Mrs. William Saeger, and Ruth Irene Zapp, daughter of Mr. an Mrs. Sam Zapp, were chosen as the two most perfect babies in Fremont at the final elimination this morning. Dr. W. Howard Heine of Hooper made the examination. A total of 550 children under the age of 5 years were entered in the contest.

As I view it, the same principles to applied by the taxing authoras have always been the rule with rence to the Smith mortgage tax For example, if an owner of land ased at \$10,000 borrows \$7,000 Avoca, Neb., June 8.—(Special To Be Changed to Otoe
assed at \$10,000 borrows \$7,000
m a farm mortgage company, the
rigage company doubtless made
a loan upon a valuation of \$14,000.
you would assess the mortgage
h the \$7,000 mortgage and the land
ner with only his \$3,000 equity. Or,
ag the case which you put in your
ter, if the farm owner is assessed
\$10,000 and a farm mortgage comry lends \$10,000 upon a mortgage
this land, you assess the mortgage
upany with the \$10,000 and there is
equity for assessment against the
d owner. The mere fact that there
difference in the appraised values
the assessed values cannot alter
rule which requires the applica-

STRIKE OIL IN COZAD 8 FEET UNDER GROUND

pure. Samples I took burned readily after the water had been taken out. That the oil has not been discovered sooner is undoubtedly due to the fact that water in encountered two and one-half feet under ground. The oil was struck at the eight-foot level."

The first indication of oil in the vicinity was found while digging an irrigation ditch on the William Bodemer farm. The oil stratum has been encountered in four differnt places while excavating for the bank, which is located on the principal street corner of the city. Cozad is located three-fourths of a mile from the Platte

tion of the Smith mortgage law upon assessed values.

If the private farm mortgage com-pany or this bank has loaned upon too other hand, the valuations of any of the lands are too low, the statute provides for proper adjustment of such overvaluations. Yours very truly. "THE FEDERAL LAND BANK OF

OMAHA,
"M. L. Corey, General Attorney.
Reply by Bernecker.
The answer by Mr. Bernecker to the

values furnished by the county as-sessors to said boards, then, and in that case, the reduction can and must

"C. E. BERNECKER, Secretary,"

MARTIN METSCHER FOUND GUILTY IN SEDITION TRIAL

Fremont, Neb., June 8.—(Special Telegram.)—Martin Metscher, a contractor, was found guilty of seditious utterances by a jury in district court. Metscher was charged with telling a Red Cross solicitor that the boys over Cannot Change Assessment.

"You asked if you should raise the assessed valuation to the appraised valuation as placed upon the land by the appraiser of the federal land bank of Omaha in order to find the equity of the owner of said land.

"This you could not, of course, do arbitrarily; that is, you could not adopt our appraisement values as the exact basis for your assessment values.

Red Cross solicitor that the boys over in France are eating pie and cake, while the people of this country have to eat rotten substitutes. Witnesses testified that he said this country had no business to get in the fight, that there is plenty of time to fight when Germany comes over here. On the stand Metscher said that he meant the kings and officers of the army are eating pie and cake and that he did not

To Be Changed to Otoe

Wanted --- General Agent

Real Opportunity for High Class life Insurance Salesman and Organizer in Large and

Productive Territory.

The Western Union Life Insurance Company, perma-

nently established throughout the Pacific and Inter-moun-

tain states, requires the services of a personal producer

and organizer, with a clean-cut, creditable record, as gen-

To such a man the Western Union Life offers a liberal

contract, backed by afficient Home Office service and

a complete line of desirable forms of whole life, limited

payment, endowment and special policies written in clear and understandable language.

The Western Union Life is managed by experienced,

trained executives who know the life insurance business and are familiar with the needs and requirements of the men in the field.

If you are qualified to organize an agency force and

produce clean business in one of the most valuable districts in Nebraska, it will be to your advantage to communicate at once with TRUE UNCAPHER, Vice Presi-

dent, at the Home Office of the Western Union Life, Spokane, Washington.

eral agent in the Omaha district.

First Nebraska Officer Killed In Action on French Battle Front

Lieutenant C. P. Cather of Bladen, Cozad, Neb., June 8.—(Special Tele-gram.)—Cozand is wildly excited over what citizens believe to be an oil in France. He died May 28 from strike. In excavating for the founda- wounds received in battle. He was tion of a vault for the Stockman State 25 years old and was the son of Mr. bank an oil stratum of black sand Mrs. G. P. Cather of Bladen. He similiar to that found on the William is survived by his widow, his parents Bodemer farm, three miles south of and two sisters and two brothers.

Or, C. H. Sheets, who took samples of the oil, said, "The oil film which covered the water is about 20 per cent AT LEXINGTON TO HIS FOSTER SON

Arthur Allen Evans Awarded Personal and Real Property Valued at \$80,000 After Bitter Legal Battle.

Lexington, Neb., June 8 .- (Special.)-In a sweeping decision today Judge H. M. Grimes in district court gave the Peter S. Hammond estate to the foster son, Arthur Allen Evans.

The estate consists of real estate and personal property worth about \$80,000.

The evidence showed that a contract of adoption was entered into between the Hammonds and the Telegram.)-Jerry Mitchell, Sam "If the adjustment of real estate by grandparents of Evans when the lat- Tekaha and Thomas Johnson, three the County Board of Equalization is there was 6 years old. He remained made on section 6437 of the revised statutes of 1913, according to sales values furnished by the county as
1903 and Mr. Hammond in 1917.

1904 The adjustment of Equalization is there was 6 years old. He remained members of a troup of five musicians going under the name of Blake's Hawaiians, were bound over to the federal court here Saturday after-The defendants were the brothers

and sisters of Hammond in Indiana, be made and the equity assessed to and Mrs. Hearle, who claimed to be the owner. It is up to the County Boards of Equalization to act in this Judge Grimes held that the status the common law wife of Hammond. Nelson of Cokeville, Wyo., who says Judge Grimes held that the status she is the war bride of Private Jack of Mrs. Hearle was determined by the county court of this county sev- Pershing's troops in France, was a eral months ago, when her applica- witness against the men. Mitchell, tion for recognition as widow was denied. R. O. Horton of Omaha and he did not know that the girl was

orous fight for Mrs. Hearle. Scores of witnesses were examined Wyoming to Nebraska.

Fred C. Seagore, a soldier who has who testified that Hammond had recognized Evans as his adopted son. Five witnesses were present who heard the terms of the original adoption as to his sanity. The authorities are unable to find his relatives. A



LIEUTENATN G. P. CATHER.

Aurora and T. M. Hewitt of this city were attorneys for Evans. H. M. Sina bitterly fought legal battle which has lasted the entire week.

The estate consists of real college and represented the brothers and sisters of Hammond. It is probable the case will be appealed.

Levery man must show reason why he graduates of the Lincoln Medical college had not will continue no one ventures to met the requirements of the state law.

Three of Theatrical Troupe

Are Held Under Mann Act

Norfolk, Neb., June 8 .- (Special federal court here Saturday after-noon by United States Commissioner Hays under the Mann act. Nomi Jones, a Wyoming soldier, now with E. A. Cook of this city made a vig- married and that he intended to marry her after he brought her from

c. F. Craft and F. E. Edgerton of sister is said to be living in Illinois.



DISCOVER YOURSELF

Self-analysis may be the means of uncovering the "pay streak" in you.

If I were asked to advise the young man of today about to enter upon his "career," I could do so in a word -SPECIALIZE.

Too many of us "inherit" our avocations, or have them drilled into us from the cradle up, much as we do the family religion.

That's why there are so many misfits in business and the professions. Because "Father" was a Doctor, "John" must be one, too.

I have learned from my relations with scores of Pro-fessional men that INDIVIDUALITY must be brought out before SUCCESS can be even thought of.

I have employed perhaps fifty dentists in the past ten years, in my various offices-and they are theoretically supposed to be equally educated, equally trained, and equally competent; yet some of them "made good" from the start, while others required "analyzing" and "coaching" before they "discovered" just what they were really "cut out for."

For instance, a careful, painstaking, conscientious Dentist habitually shrunk from extractions, and showed exceptional skill in the more mechanical branches, such as crown and bridge work. I soon discovered his NERVES prevented him from doing the SURGICAL parts of dentistry properly, and I developed him into an artist-(nothing less) -in gold work.

Another young man knew dentistry from A to Z, as taught in college, was helpless when "the unexpected happened." He lacked initiative, and by having him work under the supervision of an older man with fifteen years' practical experience, I overcame his defect, and he is today one of my most valuable operators.

There is good "material" in any man who passes a satisfactory examination in the modern College, but it is up to him to FIND HIMSELF, or have someone help him. before he can hope to become 100 per cent proficient.

Much of the success of this office lies in the fact that I am a good judge of men, and quickly discover latent ability and develop it until it becomes a benefit both to the man and to me.

That is why I have Specialists here who can serve you BETTER than the average high-class dentist—and their very efficiency saves me so much in time, labor and material which might otherwise be "wasted" that I am able to offer such superior service for less money than you would pay for only average work in other offices.

Painless Withers Dental Co.

423-428 Securities Bldg .- 16th and Farnam Sts. OMAHA, NEB.

Office Hours: 8:30 A. M. to 8 P. M. Sunday, 9 to 1.

EAGLES TO HOLD CONVENTION IN FREMONT JUNE 17

B. Duncan of St. Joseph will attend the session The local committee plans to entertain 150 delegates and visiting members. The Red Cross drive returns show that Dodge county raised two and one-half times its quota of

S25,000.

Miss Marie Sinnott left for Camp Cody, N. M., where she will be married to Sergeant Phil L. Wernsman, son of Mr. and Mrs. Jacob Wernsman of Fremont. Miss Sinnott is the daughter of Mr. and Mrs. T. J. Sinnott of Fremont.

Ralph E. Weaverling, North Bend, attorney, has filed for the nomination for state senate on the republican

Minden to Register All Men Over 15 for Harvest Work

Minden, Neb., June 8.—(Special)
—The County Council of Defense, assisted by the Minden Commercial

Uphold Health Examples of the Minden Commercial club, will register every man over the age of 15 years on June 12. This

JUDGE CORCORAN ELECTED HEAD OF NEBRASKA ELKS

Fremont, Neb., June 8.—(Special.)

Grand Island, Neb., June 8.—(Special.)—The thirteenth annual convention of the the Eagles' grand lodge of Nebraska will be held in Fremont June 17 and 18. Grand Worthy Vice President A. Elks adjourned in this city after a Elks adjourned in this city after a two days' session. York, Neb., was selected as the place for the next con-

> Omaha. Other officers elected are:
> First vice president, Robert W. Patrick, Omaha; second vice president, W. V. Hoagland, North Platte; third vice president, W. W. Jones, Falls City; secretary, Frank E. Green, Lincoln who was re-elected to his third is considered fully in line with the coln, who was re-elected to his third is considered fully in line with the term; treasurer, C. B. Nicodemus, Fremont, elected to fourth term; trustees, Charles McCloud, York; Carl Cramer, Columbus, and C. O. Swan, Kearney. Fifteen members from the state will attend the grand lodge gathering at Atlantic City, N. Prof. Persinger has been one of J., on July 9. The convention closed the accused men connected with the

Uphold Health Examiners.

Lincoln, June 8.—(Special.)—The on the stand for many hours in an State Board of Health endorsed the effort to justify his position. He registration is for the purpose of action taken by the State Board of testified today that he had tried to bringing out every man who is availaction taken by the State Board of testified today that he had tried to high a valuation, the assessment ought the foster son, Arthur Allen Evans. clair of Kearney, W. A. Stewart of able who may do some harvest work. This result came at the conclusion of this city and H. Francisco of Indiana Every man must show reason why he graduates of the Lincoln Medical colable who may do some harvest work. they had denied certificates to two was declared.

CHARGE DISLOYALTY TO PROF. J. L. TAYLOR

"Too Bad to Send University Boys to War With Cheaper Fodder on Farms," Is Alleged Remark.

(From a staff Correspondent.) Lincoln, June 8 .- (Special.) -- That fixed later by the trustees.

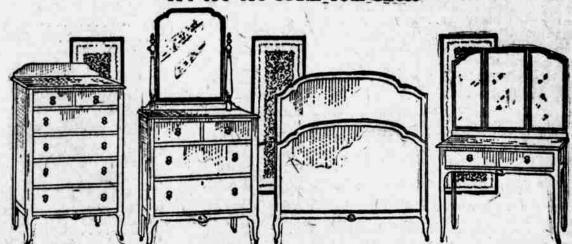
Judge G. F. Corcoran of York was chosen president of the state associations and that it was too bad to send tion to succeed Sidney Smith of university boys to the war when there

war sentiment, is one of the live members of company A, Lincoln home guards, and very patriotic. He has a son in the service and has always ap-peared to be intensely behind the

with a picnic and dance held at Shim- university against whom a great deal of evidence of pacifist and lukewarm conduct has been charged through the whole hearing, and he has been

partiment and the commence of the commence of the control of the c

Orchard & Wilhelm Co.



A Graceful Queen Anne Suite

In Walnut or Mahogany

A Modern Type of Unusual Merit As Regards Design, Construction and Finish. Clean-cut in Every Line and Very Moderately Priced, as Follows:

Dresser, as illustrated, in Walnut.....\$44.00; in Mahogany....\$42.00 Chiffonier, in Walnut......\$36.00; in Mahogany....\$34.00 Triple Mirror Dressing Table, in Walnut.....\$36.00; in Mahogany....\$34.00 Chair, to match, in Walnut \$ 9.00; in Mahogany \$ 8.50



Overstuffed Living Room Suite

Upholstered in Verdure Tapestry

The Davenport measures 6 feet 6 inches in length and is constructed with a full complement of oil tempered springs and thickly overstuffed; the frame is of most dependable and approved type, indeed, just to lounge in this restful piece is to get a new idea of comfort.

-and the prices are very moderate.

Davenport, as illustrated . . . \$65.00 Rocker to match......\$38.00 Chair to match.....\$37.00

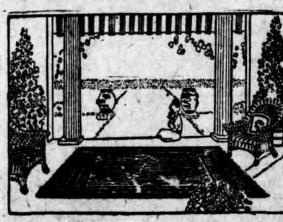
Rugs for Summer

It is high time the heavy woolen, somber colored floor coverings were replaced with the brighter, lighter colored fabrics designed for use during hot weather. This is especially true for the bedroom, while in the sunroom, on the porch, or out at your country home the summer rug is the only practical floor covering for the next 3 months.

Plain Crex Grass Rugs 36x72, price...\$2.25 | 8x10, price....\$8.25 6x9, price....\$3.95 9x12, price...\$10.25

Figured Crex Grass Rugs 86x72, price...\$2.35 8x10, price....\$9.25 4-6x7-6, price. \$4.75 9x12, price. . . \$11.50

De Luxe Grass Rugs 27x54, price...\$3.00 | 6x9, price....\$11.50 36x72, price...\$4.00 9x12, price...\$17.50





Cretonnes

At Considerably Less Than Regular Price

What wonders can be consummated with tastefully chosen cretonne; hangings, slip covers, cushions, table scarfs, bed slips, lamp shades, covers for utility boxes, and a hundred other things can be treated successfully with this charming fabric. The prospect is even more inviting when you know that about 40 very desirable patterns that market in the regular way at \$1.10 to \$1.25, are to be sold, at, per yard-

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