

Lincoln Bureau of The Omaha Bee

P. A. Barrows, Correspondent.

ATTORNEY DAVIS GIVES ADVICE ON BANK ASSESSING

State Board Sends Out Advice Relative to What Deductions Will Be Made From Stocks.

Lincoln, May 24.—The State Board of Assessment is still wrestling with the subject of assessment of Liberty bonds, time deposits and the like held by banks and in response to a request of the attorney general for an opinion, Mr. Davis says:

"In answer to your question I will say that the supreme court has held that the statutory provision relative to the taxation of banks in the state is a provision not for taxing the corporation, therein named on the capital stock, but for taxing the shareholders upon the value of the stock held by them." State vs. Fleming, 70 Neb., 529. This being true, the real and ultimate fact to determine is the real value of the capital stock. This is not necessarily measured exclusively and entirely by the amount of the paid-up capital of the corporation, plus surplus and undivided profits, although the statute provides that those matters shall be considered in connection with the market value, and the condition of its business, if it is a state bank, as shown by its last report to the State Banking Board, in determining the real value of its stock.

As to Usual Plan. "I am informed, however, that the usual, and in fact, the almost universal custom is to consider the paid-up capital of the bank, plus its surplus and undivided profits as being the measure of the gross value of its stock and then to make certain deductions in order to determine the net value for assessment purposes.

Following the advice of the attorney general, the board adopted resolutions that the secretary of the board be instructed to notify county

NEBRASKA WHEAT TO MOVE ONLY BY PERMIT SYSTEM

Big Crops of Other States Will Be Marketed Before Crops of This State Are Ready.

Special Train to Be Run to Cleveland, O., for G.A.R. Encampment

Lincoln, May 24.—(Special).—Arrangements are being made for the charter of a special train to be run from Lincoln to Columbus, O., at the time of the National Grand Army encampment next September.

A fare of 1 cent a mile for the round trip has been granted by the railway administration and already indications are that more than 500 Nebraskans will take advantage of the rate. None but members of the G. A. R., Sons of Veterans, Woman's Relief Corps, Ladies of the G. A. R., Daughters of Veterans and Sons of Veterans' auxiliary and the members of the immediate family of members of the organizations mentioned can take advantage of the low fare, which will amount in the neighborhood of \$18 for the round trip from Lincoln.

The rate goes into effect August 15 and is good for 60 days thereafter returning. The special train will consist of Pullmans, chair cars and a diner. To Commander-in-Chief C. E. Adam of the G. A. R. and his adjutant general, Captain Trimble of Lincoln, is due the credit for getting this concession from the railway administration.

Roosevelt Republican Club of Nebraska Incorporated

Lincoln, May 24.—(Special).—Articles of incorporation of the Roosevelt Republican Club of Nebraska were filed in the office of the secretary of state this morning. The association has for its objects the "perpetuation of the memory of the political ideals of Theodore Roosevelt."

The articles are signed by Frank P. Corrick, C. C. Flansburg, Charles W. Taylor, James R. Gettys and Clifford L. Rein, all of Lincoln.

CHINA WILLING TO MAKE TSING TAO OPEN PORT

Ampy Meeting Sends Protest on Peace Terms; State-ment Given to American Press.

Amoy, China, May 24.—At a mass meeting here today attended by a great throng of people protests were adopted against the terms of the peace treaty with Germany, as they affect Tsing Tao and Shantung. An address to the American press on the subject was adopted, and telegrams also were ordered sent to the Paris peace conference, the Chinese peace delegates and the legations of the allied and associated powers in Peking.

"With China's declaration of war all previous treaties, including that affecting Tsing Tao, were rendered void," the address to the American press reads. "Justice demands the direct restoration of Tsing Tao to China. China is willing to make Tsing Tao an open port and indemnify Japan for all the expenses of her conquest."

Justify Retention. "The allied powers justify Japan's retention of the economic interests of Shantung because of the Kiao-Su and Taishan treaties, but overlooked that the said treaties, being concluded unofficially and not having been ratified by the national assembly, are void. If the Chinese claims for the Shantung interests and Tsing Tao fails, China will never forget the injustice and her resentment will result in Japan's losing more than she gains."

"The Chinese people are now as watchful as before they were apathetic. We must ensure our ideals being fully expressed before the world. Admiring your noble principles of justice and equality, we Chinese request your co-operative efforts in our claim in order to secure expression for President Wilson's 14 points and the lofty aims involved in the calling of the international peace conference."

Widow Gets \$25,000 Verdict For Death of Her Husband

Twenty-five thousand dollars damages was awarded to Mrs. Hedwig Effenberger by a jury in District Judge Sears' court yesterday for death of her husband, F. J. Effenberger, a salesman for the Nebraska Clothing company.

Mrs. Effenberger brought suit against the Omaha National bank. Mr. Effenberger was killed in an elevator accident in the Omaha National bank building, October 27, 1918.

The amount awarded to the widow is half the sum she sued for. Half a dozen attorneys were engaged on each side of the case. The widow was in the court room with her four young children.

Boys Outwit Police

Columbus, O., May 24.—Two youths in a stolen automobile were being hotly pursued by police. They were several blocks in the lead when they thought of a clever move to outwit their pursuers. They drove to the curb, left the car and took another a few feet ahead and escaped.

Travelsted Comes Back With Sheriff to Answer Charges Filed

Fremont, Neb., May 24.—(Special Telegram).—"Booze and gambling caused my downfall," C. C. Travelsted, until recently manager of the Fremont office of the Nebraska Telephone company, said today on his arrival from Santa Rosa, Cal., in custody of Sheriff Condit.

Travelsted was brought back to answer to a charge of obtaining property through misrepresentation. He disappeared from Fremont two months ago, leaving bills aggregating nearly \$2,000. Of this amount, \$1,200 was in notes held by a local jeweler, who took the paper as payment for diamonds that Travelsted purchased.

Travelsted represented to the jeweler that he had a large amount of money coming to him within a week and he says he lost the diamonds gambling since he left Fremont.

Hooper Pioneer Dies.

Fremont, Neb., May 27.—(Special Telegram).—John F. Heinie, business man and pioneer resident of Hooper, was found dead in bed at his home Saturday morning. Friday night when he retired he was in good health. Mr. Heinie was 76 years of age and had led an active life. He was a member of Upton post, Grand Army, Hooper, and this week attended the annual encampment at York.

Omahans Back From France

New York, May 24.—(Special).—The following Omahans arrived here from overseas: Battery C, 321st Field Artillery—Pvt. Maurice Cohn, son of Mrs. Anna Cohn, 5117 South Twenty-sixth street. Company F, 327th Infantry—Pvt. Henry Horwitz, nephew of Nathan Landi, 1818 Paul street.

Six Dainty Dental Nurses

The Bailey Dental nurses are becoming known both near and far. As they display a skill that's rare in giving scientific care. Six dainty maids, in aprons white. Are certainly a real delight. They greet the patients with a smile And make them feel that life's worth while.

Then quietly they move about The home-like office in and out; And questions do they seldom ask, As each performs her special task.

When mothers come with children small The nurses entertain them all. They put the baby in a crib And tie around its neck a bib.

The patient in the dental chair, Oftimes forgets that he is there— His troubles would no doubt be worse Without the presence of the nurse.

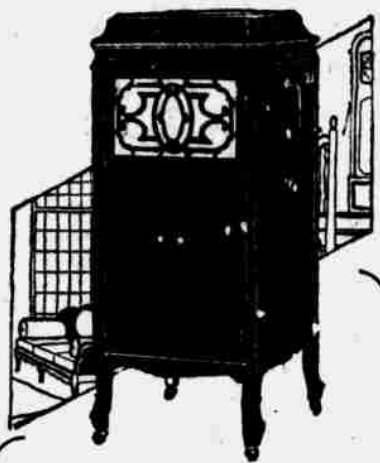
Ah, yes, the Bailey nurses see How very helpful they can be; And patients when they go away All long to come another day.

(Copyrighted May, 1919, by the Bailey Dental Company.)

Bailey the Dentist

Dr. R. W. Bailey, President
Dr. G. D. Shipperd, V. Pres. and Gen. Mgr.
Seventh Floor City National Bank Bldg.
Omaha, Nebraska

The "Maytime Lunch Room" will come to a close Thursday afternoon, May 29th.



Everything You Have Ever Heard About The

Brunswick

Can be proven in your own home by means of our

Free Trial Plan

—A plan that demonstrates its tone quality and super features thoroughly BEFORE you decide.

Why not let us show you the "Ultona" Arm that plays all records BETTER with just the correct needle and just the correct weight ON the needle—and how easily you can change from one make of records to another. Let us prove the value of the Oval Hollywood Throat or Tone Amplifier that eliminates all metallic sound. Let us show you the dozen other super features.

—Just phone Tyler 3000 and ask for Brunswick Service.

Cabinet Styles from—
\$100 to \$350

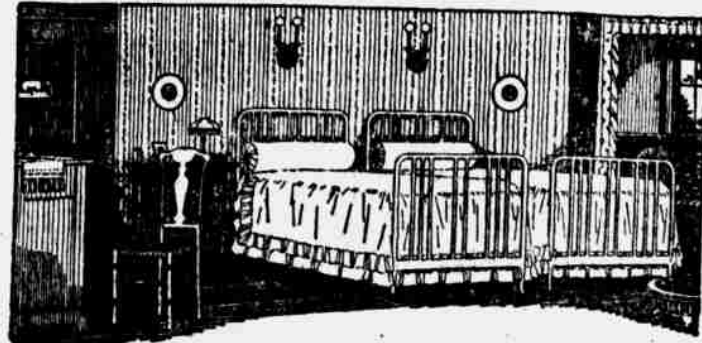
Orchard & Wilhelm Co.

417-416-418 South 16th Street

The Full Joy of Summer Days

May well be yours if the quiet, cool hours of the night are spent in refreshing rest and sleep—that's why we lay stress on

GOOD BEDS



—Ostermoor
—Sealy
—Ilana Silk
Mattresses

Slumber
King
Springs

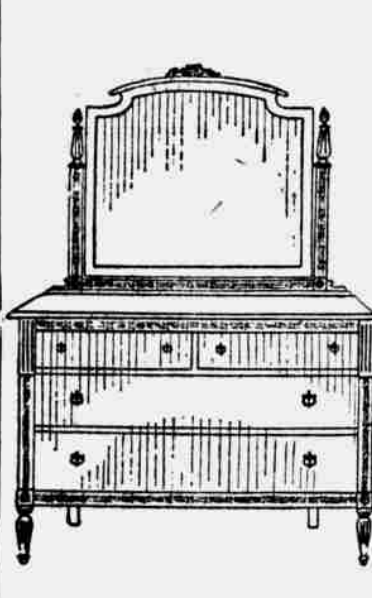
Any SIMMONS BED

stands firmly. Its corners lock tight. Push it or pull it by one corner and it moves as one piece—not a rattle, a shake, a lurch, a suspicion of unsteadiness.

The right spring gives gently to the contours, but supports the body—a taut elastic foundation for the mattress. It does not sag or hump. It fits squarely on the bed.

An unusual assortment of Simmons Beds in brass, colored enamel and natural wood effects—to harmonize with the interior decorations of the day. Twin or full sizes.

We know you will be interested in this display and will consider the time spent in examining it, time well spent.

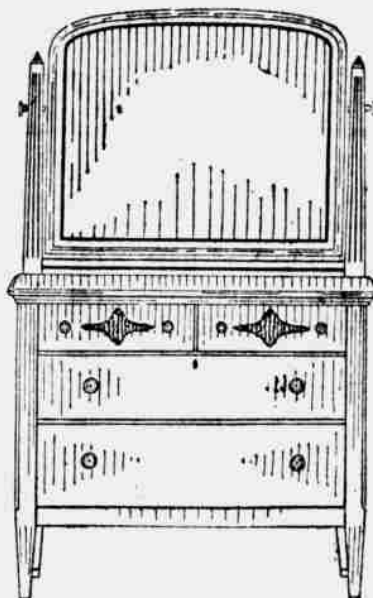


Louis XVI

—In Old Ivory

An impressive piece of that chaste classical type that characterized the Sixteenth Louis' furniture. It is beautifully finished and worthy of consideration, even among the host of fine bedroom furniture now on our floors.

As illustrated... \$69.00

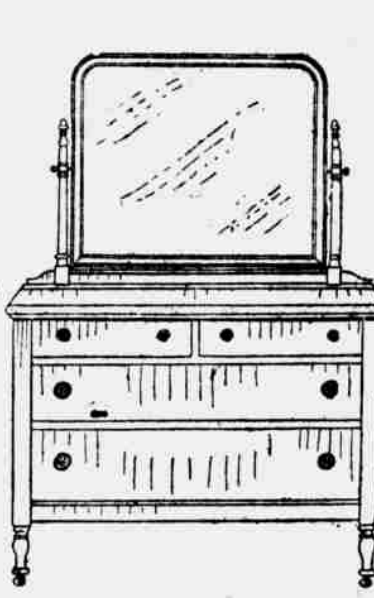


This Dresser

—In American Walnut

42-in. Dresser, 24x 30-in. plate mirror... \$49.00
With 28 x 34-inch plate mirror, at... 55.00
With 28 x 36-inch plate mirror, at... 63.00

As illustrated... \$69.00



This Dresser

—In Mahogany

Particular attention is given to the interior construction of each piece; all drawers are full dust and mouse proofed. Dresser, shown in three sizes; at \$62.50, \$70.00 and \$84.00. Chest of Drawers, at \$50.00. Dressing table, at \$58.00.

As illustrated... \$69.00

Beds, Dressing Tables and Chiffoniers to match the Dressers.

Demonstration of WEAR-EVER Aluminum

By Factory Expert All This Week

If you are a woman, or interested in the "household arts," come in and see this demonstration—it will help you to keep abreast of the times. The program for Monday will show all the labor-saving methods of handling cooking wares, the care and cleaning of aluminum.

There Will Be a Change of Program Daily.

The 3-quart Double Lip Sauce Pan with handle, as illustrated, is a regular \$1.30 value. During the demonstration it will be sold at... 98c



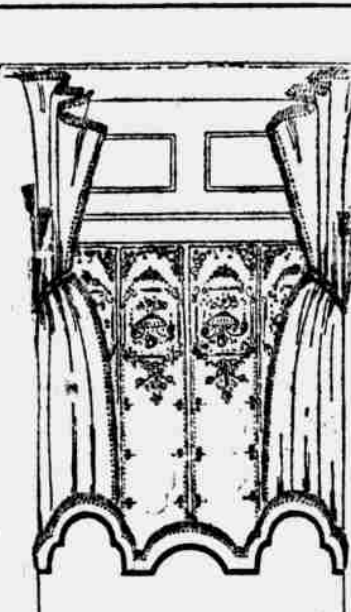
—in Our
Gift
Shop

L
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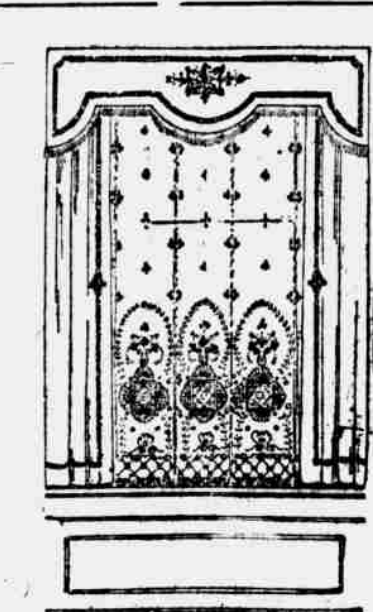
that are individual, dignified and unique.
—In Polychrome metal.
—In Weathered Brass.
—In Old Pewter.
—In Enamels.

Shades

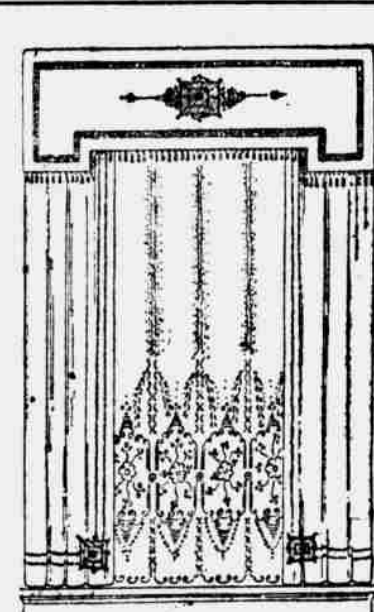
To suit any color of interior decorations or style of furniture.
—of Gauze.
—of Parchment Painted.
—"Bridge" Lamp Illustrated is in black enamel and gilt with adjustable arm and adjustable light. The parchment shade is 12 inches in diameter. Price complete with cord and plug, at \$52.00



William and Mary Over Drapery Treatment where Velour is used in the side drapes and self-striped or figured velvet for the lambrequin with a trim of galloon. Both Lambrequin and side drapes are fringed, panel lace 12 inches wide is used in this treatment. It is ideally suited for living room or dining room.



A simple Lambrequin and side drapes is executed in two-tone Sunfast material. The side drapes are hung to the sill as indicated in the sketch and are without fringe, but trimmed with galloon. The Lambrequin is greatly aided by a fringe. Panel lace that is 6 inches wide is used to complete this treatment.



The square Lambrequin is very effective when the lines are made more definite with a rather wide trim of galloon. The material for Lambrequin and side drapes may be either of Sunfast material or velvet. Panel lace that is 6 inches wide is shown in the sketch.

Panel Lace—A Fashion Explained

The sketches show three widths of panel lace adapted to windows of slightly varying widths. It is possible, however, to treat a whole house where the windows vary from the VERY NARROW to the VERY WIDE, all in the same pattern of panel lace, by using the various widths in which the strips are obtainable and a sufficient number of the strips to furnish the necessary and proportionate fullness for each window. Panel lace is priced by the strip at \$1.25, \$1.50, \$1.75, \$2.00 and up to \$6.00.

Sunfast Material

is shown in browns, blues, rose, mulberry and the new greens, as well as two-tone effects. Being 50 inches wide, one is able to split same for most treatments.

Velours

come fifty inches wide and therefore wide enough to split for most treatments. The colors are brown, blue, gold, rose, mulberry and green.

All kitchen equipment used in the Maytime Lunch Room will be sold at cost Saturday, May 31st, at 10 A. M.



Crex Rugs

Are not only suitable for the porch, the sun parlor, the sleeping porch and bedroom, but as an ever-increasing number of people are finding out, they are very desirable in other rooms during the summer, replacing the hot woolen fabrics, thereby creating an air of comfort and coolness.

Plain Crex

4-6x7-6 7.50
6x9 10.00
9x12 16.50

Figured Crex

4-6x7-6 \$ 8.75
6x9 11.50
8x10 15.75
9x12 18.75

De Luxe

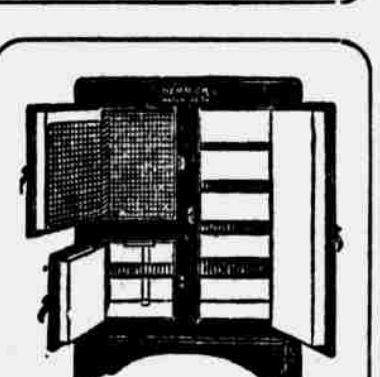
8x6x72 \$ 5.50
4-6x7-6 11.50
6x9 15.50
8-8x10-6 21.50
9x12 23.50

An Excellent Assortment of

INLAID LINOLEUM

is now to be seen in our downstairs department, in tile, mosaic and parquet effects. It may be considered in every way desirable, six feet wide, at, per square yard... \$1.50

Printed Linoleum of excellent quality, in good patterns, with heavy bur-lap back, 6 feet wide, at, per square yard... \$1.00



HERRICK Refrigerator

FIRST Among Refrigerators, Because—

It means more than just refrigeration, it means—

Sanitation

Most any good refrigerator will keep food cold, but it takes a "Herrick" to insure perfect sanitation by means of a constantly moving dry air current—and it's a Herrick that does this economically, operating with the smallest ice consumption.

Residence models are priced as follows:

60-lb. Odorless White Spruce lined, each... \$24.00
60-lb. White Enamel lined, each... \$26.50
75-lb. Odorless White Spruce lined, each... \$27.00
75-lb. White Enamel lined, each... \$29.50
100-lb. Odorless White Spruce lined, each... \$33.50
100-lb. White Enamel lined, each... \$36.00
115-lb. White Enamel lined, each... \$43.50
135-lb. Odorless White Spruce lined, at... \$48.75

Outside cases of solid oak, finished golden. Other finishes to special order.

Orchard & Wilhelm Co.