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MONDAY, OCTOBER 12, 1914.

UNLIMITED POWERS.

In making the levy for state taxes for the current year the state board of equalization appears to have acted on the theory:

First, that except for the retirement of bonds and the payment of interest on the state debt, it could not constitutionally levy a tax of more than four mills.

Second, that under the constitution the requirements for the state departments must take precedence over all other demands.

Third, that after making this necessary provision, the appropriations further provided would increase the total levy to more than four mills, a reduction must be made somewhere in these additional appropriations to bring the entire amount within the constitutional limit.

In the certificate issued to county auditors this sentence occurs:

"General fund (Section 1533 Revised Codes 1905). Three mills of the said total levy for 1914 to provide funds to meet the necessary expenses of the state as now fixed by law, and appropriations which may be made by the legislative assembly of 1915."

In other words, the board has taken the estimated cost of the state departments for the year, a number of separate appropriations made by the last legislature for various purposes, and has added thereto a sum said to be something like \$200,000 which it apparently expects the next legislature to appropriate, making a total of three mills on the assessed valuation of the state, and has given all of this priority over appropriations for educational institutions begun fifteen years ago by the legislature of the state, and continued by that body ever since, and a number of other special standing appropriations, and has ruled that because the inclusion of these latter appropriations—amounting altogether to 1.47 mills—with the three mills would bring the total appropriation to .47 of a mill more than the constitutional four mills, these specific appropriations and no others must be cut down to make the total fit the requirements.

If this action is correct, the board of equalization is by far the most important body that exists in this state, with powers far exceeding those of the general assembly and the supreme court combined. The board assumes judicial powers in undertaking to say what acts of the legislature are valid and what are not, for it approves some and discards others. It is superior to the legislature because it not only makes selections among legislative acts for approval or rejection, but it nullifies the acts of past legislatures because it believes that the money appropriated will be needed to meet other appropriations which it assumes will be or should be made by a future legislature whose members are not yet chosen.

If the board has authority to levy a tax of, say, \$200,000 in August, 1914, to meet appropriations which it expects the legislature of 1915 to make, and to withhold from institutions and purposes for which past legislatures had ordered money set apart, it had equal authority to levy, in anticipation of the action of the next legislature, double, or treble or quadruple that sum, and thereby exhaust the entire 1.47 mill standing appropriation which had actually been made. In other words, the board has authority to refuse to levy a tax which the legislature has ordered levied for certain purposes because it believes that a later legislature ought to spend the money for some other purpose. The possession of such power would make it possible for the board of equalization to veto every appropriation made by the legislature and lock the doors of every institution in the state. We do not believe that the makers of the constitution intended the board to have any such power.

SCHOOL HYGIENE.

The study of conditions surrounding school life which may injuriously affect the growth and development of the child, and proper appreciation of the influence of physical defects on the intellectual capacity of the young, have until quite recently received little consideration in this country. The first attempt to exercise medical supervision of schools in the United States was by the city of Boston, in 1894, for the purpose of controlling the contagious diseases of childhood. From this beginning, the movement has developed until now most of our cities maintain a more or less comprehensive supervision over school hygiene and the medical inspection of school children is mandatory in a number of states and elective in some.

In this respect we are considerably behind European countries, notably Germany and England, where the science of medical school supervision has been extensively developed, has long been in operation and is practically national in character. That we are largely due to the fact that the consideration of dirt, destitution and disease, has not been of such

immediate importance with us, except in certain restricted areas.

School hygiene is a complex problem. Our knowledge of its principles is greatly in excess of their practical application. The position of school medical officer presupposes, in addition to thorough training in physiology and psychology, a practical working knowledge of the physics of heat, light and ventilation, and an ability to recognize and coordinate the physical condition and educational needs of the developing child.

The need of skilled services and the expense incident thereto have been instrumental in restricting the practice of school hygiene largely to urban communities. This is unfortunate, because the great bulk of the school population of this country is yet scattered over the rural districts.

The disproportionate prevalence of preventable diseases among urban and rural populations is not great; the necessity, therefore, of educating rural communities to the exercise of sanitary precautions necessary for the preservation of health is apparent. The importance of school hygiene in this respect is paramount, because the sanitary redemption of the majority of rural communities must largely be effected through the practical education of the young in orderliness, cleanliness and the observance of sanitary precautions. Furthermore, the medical inspection of school children is in more or less intimate relation with the homes, which in turn are component parts of communities. The educational effect of school hygiene extends through these channels for the betterment of the community health.

There is necessity for uniformity in methods of examination and of classifying the results for collective statistics to be of value. There is need of uniform methods and systematic classification of results before these observations can be of value in studying mental and physical standards, and the effect of changing social conditions on development.

The object of school hygiene, says The Journal of the American Medical Association, is to place the impressionable child in the most favorable environment for physical and mental development and to detect and correct defects which may impede intellectual training. The medical supervision of schools may, however, be further utilized by the state in the determination of the prevalence of communicable diseases, especially in rural communities. The ultimate control of malaria, trachoma, tuberculosis and typhoid fever in these communities must be largely through educational methods. For these reasons the combination of the duties of the health officer with that of the medical supervision of schools appears eminently practicable.

Intensive studies of the mental capacity of American school children, at varying ages, should be undertaken, in widely separated communities, with a view to the establishment of a normal mental standard, thereby rendering possible the study of the effect of immigration, and the effect of a changed social environment on the mental processes of the immigrant child, as revealed by similar examinations at the ports of entry.

It was a kindly custom in the village for the well to do inhabitants to make good any loss which the villagers might sustain through the death of any live stock. The retired manufacturer who had only recently settled in the village was ignorant of this laudable proceeding, and was considerably puzzled by the visit of a laborer's wife, who explained that she had lost a pig.

"Well, I ain't got it," explained the bewildered newcomer.

"What I mean, sir, is, of course, the pig died," nervously explained the woman.

"Well, what do you want me to do?" cried the thoroughly exasperated man. "Send a wreath?"

"Here I am breaking stones for the roadside," said Patsy Bryan to his friend, "when I'm heir to half of a splendid estate under my father's will, so I am. When the old man died he ordered my brother Phil to divide the house with me, and by St. Patrick so he did—for he took the inside himself, and gave me the outside."

"Dearest," said the sentimental bridegroom, after the wedding ceremony, "if you think that I'll prove to be a satisfactory mate."

"Oh, I guess you'll do all right," responded the practical bride; "and now look me over and tell me what you think of your captain."

"Papa, what is an escutcheon?"

"This story says there was a blot on his escutcheon."

"Oh, yes! An escutcheon is a light colored vest. He had probably been carrying a fountain pen."

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IN OUR SCHOOL

BY PAUL WEST. (Illustrated by Moser.)

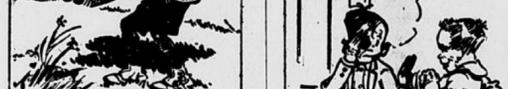
MONDAY.

The week started with a very welcome novelty, furnished by the ever original Andy Anderson, ably assisted by our efficient trustee officer Mister Short-leg Milliken.

It seems Short-Leg not having earned any nickels lately for catching fellers, we being too smart for

ackting verry hawty this morning, she saying she gressed Maude Mullin-key wouldn't be coming it over her now because they have got a new coooper on thare howse. Gen sed she herd her mother talking about it. All rite, Gen, we will be rownd to get a look when they start work, but Fatty Bellows says he wight it was sumthing to ete lusted of just sumthing added to the howse.

A Wonderful Child. George McLoughlin arrived at school with a black eye, he saying he got it running into the seller door,



He Happened to See Andy Cutting Across the Lots.

him, was laying for sumboddy this morning, it being a pleasant day & plenty of us would find it hard work to come to school. He happened to see Andy cutting across lots & that he was getting redly to hook jack, so he sneaked along a fence & saw Andy stooping over suthing on the ground. Short-Leg hollered & Andy herd him & started to run, but Short-Leg grabbed him & sed,

"Aha, getting redly to go off & play football, hay? Well, I will talk the football for evvidence," so he dun so, only it happened to be a hornet's nest.

Andy was verry brave & tride to rescue Short-Leg, & in doing so got stung so had he couidnt do anny riting this hole morning, which shoes it pays to be a hero, say we.

Gen is Proud. Genevieve Hicks was noticed to be

That Little Brother is the Most Promising Child in Town. but telling Bull Hickey how it reely was. His littel brother give it to him. That littel brother is the most promising child in this town, say we, he being only about 4, but verry big.

Gossip. Ex Brigham set at his desk thinking so deep today he didnt here the recess bell. He wouant tell what it is, but when Ex think all about it, say we, they are sumthing in the wind, say we!

was also formed at a mass meeting of tourists and The was named chairman, W. North Duane, secretary and William C. Breed treasurer, all from New York. The department of recreation was organized and caused its practical extinction about the middle of August, but during its existence it spent nearly \$1,000 for raising and so \$10,000 to the residents' committee.

In mid-August, the committee was authorized by Dr. Page to draw on and help administer the congressional fund of \$300,000.

So far \$135,000 has been drawn from the congressional appropriation, covering the relief of 4,000 persons. But the committee has made available to Americans in all about \$400,000 through supplemental banking and various means. Over \$200 have been financed home either entirely or in part by the committee.

There has been some friction between the committee and a small minority of refugees who objected either to drawing on their own resources for their fare home or to accepting third class on the steamer. But the large majority have been grateful for an opportunity to help themselves.

At times the committee had as many as 2,000 persons in lodgings under its control, involving a vast amount of work. On one day 800 tourists arrived at Victoria station from Flushing between 9 a. m. and midnight. Of these 450 were advanced money on the platform for immediate food, and altogether \$20 sent to selected lodgings. The unsecured women and children alone numbered 232. Over \$1,500 was expended in this day's work.

Some 30,000 tourists have registered and been indexed with the committee since the beginning, for the information of friends, and a daily bulletin with useful information has been issued with a circulation as high as 10,000 copies daily.

—By Webster.

The Most Futile Thing in the World.

"HOW DOES THIS SOUND, MOTHER?—HON. KAISER WILHELM, BERLIN, GERMANY. DEAR SIR:— ON AUG. 15TH WHEN ME AN' MY FAMILY WAS TOURIN' BELGIUM YOUR SOLDIER'S TOOK MY AUTO AWAY FROM ME, THEY PROMISED TO PAY ME FOR IT BUT IT'S GOIN' ON 2 MONTHS NOW AN' I AIN'T HEARD A WORD FROM THEM, I WROTE TO GEN. VON KLICK, AN' HE NEVER ANSWERED MY LETTER, I WILL YOU PLEASE REMIT CHECK BY RETURN MAIL BEFORE I PUT TH' MATTER IN TH' HANDS OF A ATTORNEY, IT WAS A GOOD AUTO, AN' IN PRIME CONDITION EXCEPT FER A LITTLE TROUBLE WITH TH' GEARS AN' TH' DIFFERENTIAL AN' TH' MOTOR BUT THEY COULD A BEEN FIYED WITHOUT MUCH EXPENSE, WHY, OLD MAN PETERS OFFERED ME \$65⁰⁰ FOR TH' AUTO JES, BEFORE WE TOOK IT ABOARD AN' YA CAN WRITE T' HIM AN' PROVE IT, I AIN'T TRYIN' T' STICK YOUR GOV'NINT, YOU KNOW ME, WIL."

"His secretary most likely reads his mail, better mark it personal."

"Why, pa, I thought ya said ya'd take \$200 for th' car."

TRYING TO COLLECT THE VALUE OF A CAR THAT WAS REQUISITIONED IN EUROPE.



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MOTHERS!

Come and Bring the Babies!

Today, the opening day of our "Better Babies" campaign, has proved a tremendous success. Mothers have taken advantage of this unusual opportunity to listen to the expert advice of our trained nurse. We want every baby in town. Come in on Tuesday or Wednesday and take part in the festive.

BABY DAYS

Free Photos for the Babies

Every mother bringing her baby with her to our infant's department on one of these days will secure a coupon which will entitle the holder to a free photo of her baby from the studio of Lee & Co., Photographers. Arrangements for the sitting to be made with them. There are no "strings" attached to this offer. All you need to do is call at our infant's department with the baby on one of these days and secure your coupon. Come and bring the babies.

A Trained Nurse in Costume

Will be present to give lectures to mothers on the best way to dress and feed the baby—from the first days and all through the first years. Come and hear her. Its a genuine better babies campaign—Free to all—Come and ask her questions.

Here's the right Shirt for your Baby—

Vanta Vest
Stays closed over the chest and fastens, without a pin or a button, with Vanta Twistless Tape. No turning of Baby to fasten the Vanta. Double over abdomen; can't slip up. Nurses and doctors approve of the Vanta Vest. All weights and materials. Special prices this week. Ask to see Vanta Baby Garments.
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Had To (Boston Transcript.) "What do you suppose makes that baby cry awfully loud?" "Why, both its parents are hard of hearing you know."

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