

# CARRIZOZO OUTLOOK

Published Weekly in the Interest of Carrizozo, and Lincoln County

VOL. IX, NO. 23

CARRIZOZO, LINCOLN COUNTY, NEW MEXICO, FRIDAY, MAY 28, 1915.

PRICE \$1.50 PER YEAR

## CLOSING EXERCISES CARRIZOZO SCHOOLS

Graduating Exercises Last Friday Evening Marked the Close of Successful School Year

### CLASS OF FIVE GRADUATES RECEIVED DIPLOMAS

The school term 1914-15 closed Friday, May 21, with the graduating exercises at eight o'clock in the evening at the High School auditorium. The class of five graduates received diplomas certifying the successful completion of the four-year course and entitling them to entrance into the University of New Mexico in lieu of the work done in the local institution.

The principal speaker of the evening was Gov. Wm. C. McDonald. The chief executive delivered a most inspiring and encouraging discourse to the gratification of the record breaking audience of patrons and friends of the school. The Governor, in a most delightfully informal manner, spoke from a long and eventful life's experience of the wonderful and inspiring spirit of the great west, of pioneer days when Carrizozo was still a thing of the future, and of the strong ties which bind him to this matchless region and to his Carrizozo home in particular.

The most genuine gratification was expressed at the marvellous growth of the public school system in our midst. That it has been commensurate with the growth of Carrizozo and its varied other interests is an indisputable fact, and the Governor expressed his especial satisfaction in being chairman of the local board of education at a time when his signature closed the contract for the present school building. That this building is now overtaxed to accommodate the rapid growth of the student body seemed to presage to the speaker a future for Carrizozo educationally which time only will make the pride of the county.

Some sterling counsel was addressed to the five young people to whom life's responsibilities were about to unfold, but they were of a general nature such as to make an impression upon anyone who would be of service and a blessing to the present age. Opportunity was taken to exchange the congratulations of "a good Scotchman" with Supt. McCurdy, his loyal endeavor to put Carrizozo on the educational map of the state in capital letters commended, his success lauded, and the present administration in general made to feel that their efforts have borne richly in fruitage. In short, it was a speech of general good will and will mean much in the way of inspiration and encouragement for the undertaking and faithful execution of plans already formulated for the enhancement and steady improvement of the good foundation laid. The Governor presented with a genuine delight the diplomas to the two young men and three young ladies who have been the objects of his observation at inter-

vals throughout their school career.

Many out-of-town visitors were present at these exercises, as well as at all the exercises of this commencement season. At no time was the large auditorium able to accommodate the crowds, but the general good spirit of hope and good cheer which was at all times manifest, smoothed improvised seats and rested tired feet for the business men who had to continue the day's standing well into the evening, in order to enjoy the programs of the various occasions.

Following the address by Gov. McDonald, Supt. McCurdy made public a few pertinent facts relative to the workings of the school and the faithfulness of certain ones in the student body. A number of cases of perfect attendance, meaning neither absence or tardiness, during the entire nine months, was noted and commended by the superintendent. Mr. McCurdy also delivered to the undergraduates, certificates of entrance to the next class in high school. Some of these pupils had made more than four credits of the sixteen required for graduation, and, in no case had anyone fallen short of the requisite attainment for promotion. Announcement was made of a prize to be given by Mrs. E. V. Jewett, principal of the high school, to the room which next year grew the best lot of pot plants by the commencement season. The accomplishments of Miss Humphrey's room along this line was most strikingly shown by the beautiful array of potted geraniums which lined the edge of the stage.

The stage decorations showed much good taste and persistent endeavor as it presented a most inviting appearance to the large audience of Thursday and Friday evenings. Pennants of every description formed a most attractive border and streamers of green and white crepe paper formed a veritable canopy for the occupants of the platform. Banks of evergreen and mammoth ferns and geraniums from the choicest collections of the community gave an air of beauty which seldom if ever rivalled.

The Outlook predicts for the Carrizozo educational system a year of phenomenal development along every line. We understand that arrangements are already being made for bids for the erection of a modern high school building, work to begin immediately. Every patron is a booster, and, with this happy state of affairs and a loyal and thoroughly progressive management, who can place any limit upon the possibilities which earnest co-operation has ever produced?

### CEASE PROMISCUOUS DUMPING

At various and sundry places in the environs of the town where property owners have been menaced by the dumping of tin cans, bottles and miscellaneous refuse, conspicuous, far reaching signs have been posted, warning trash-haulers against further misdemeanors of this kind. Carrizozo is determined to be a decent town and also to appear so to the outsider when under his careful scrutiny, and every citizen should support, both with proper sentiment and consistent action, this worthy enterprise of civic attractiveness.

## CRUDITIES OF THE INCOME TAX LAW

Several Amendments Will be Recommended to the Next Congress due to Imperfections in the Income Tax Law

### COURTS MUST CORRECT ADMINISTRATION'S MISTAKES

Because of imperfections in the income tax law, numerous amendments will be recommended to the next Congress by the Treasury Department.

Official experts are quietly at work on this statute, preparing a report on the crudities it contains and outlining proper legislative action to correct them. The law is honeycombed with errors.

A striking illustration of this thread of weakness that runs through the whole gamut of Democratic legislation occurs in one of the most vital provisions of the income tax law. It relates to deductions that shall be allowed in computing gross income, a basic element in this system of taxation.

Paragraph B of the law states "in computing income for the purpose of the normal tax there shall be allowed as deductions" among other things "losses actually sustained during the year incurred in trade" etc. What is the meaning of the words "in trade?" The courts must decide.

The phrase is capable of an infinite variety of interpretations. As construed by the Treasury Department, deductions from gross income for losses "in trade" can be made only in connection with "that which occupies and engages the time, attention and labor of anyone for the purpose of livelihood, profit or improvement; that which is his personal concern or interest, employment, occupation, but it is not necessary that it should be his sole occupation or employment."

For instance, it is said that if a grocer has invested in real estate, in making his income tax return any real estate profit must be added to gross income; but losses from real estate investment must be deducted from gross income. From every part of the country bitter complaints have been made against this ruling, and the question is to be taken to the courts for final adjudication. Whether the ruling is right or wrong it is the uncertainty of the statute that reflects upon the intelligence of the political party responsible for it.

Nothing but heedlessness could have permitted it. The tax payer bears the burden of the blunder, it is a maxim in governmental affairs that every doubt in a law is resolved in favor of the government administrative officers. Errors in the income tax law are too numerous to mention in detail. Witness the fact that in the first few weeks of its operation thousands of applications for refunds were made. One of these has just been allowed, and is a fine example of the law's uncertainty.

The department refunded to one man who had paid \$500 as income tax all but \$12 of that amount. He had had the help of a revenue officer in making his return, yet so indefinite was the law that for fear of violation he paid the government \$500 instead of \$12.

Examination of the Department decision on the income tax law shows a mass of contradictory rulings. Over and over again opinions were reversed, because the terms of the law did not admit of clear interpretation.

Every day additional evidence is found that adds to the long list of legislative blunders committed by

the Democratic administration. Future Congresses and the courts must correct the mistakes, and meanwhile the people must pay for them.

### CRYSTAL THEATRE

Geo. J. Dingwall the enterprising and progressive proprietor of the Crystal Theater is to be commended for his untiring efforts to give the people of Carrizozo the very best obtainable in the moving picture line. On Tuesday, Wednesday and Saturday nights this popular pleasure resort presents in comedy and drama such stars of the moving picture stage as King Baggot, Victoria Forde (notice the final "e", which takes her out of the "cheap" class) Sydney Ayres, Dorothy Brown, Murdock MacQuarrie and many others of this high class. The Universal reels are enjoying an exclusive run and its varied resources admit of a wide range of versatility—pictures to suit any taste. Turn out, you Carrizozans, this Saturday night and enjoy a pleasant hour with Mr. Dingwall's excellent facilities for entertainment—a maximum of fun for a minimum of expenditure.

### HOW'S THIS FOR ENTERPRISE

J. M. Rice of Parsons has recently completed the construction of a first class road from the above place to connect with the highway that leads from the Bonito to the road known as the Pipe Line road. At this point William Ferguson and W. H. Sexton have taken up the good work and have been able to connect with the Carrizozo-Roswell road at the top of Nogal Hill. This allows a great boon to traffic in this section and supplies a much needed desire on the part of the residents of this vicinity. This simply shows what plenty of push and get-up-and-go, coupled with a spirit of generosity and co-operation, can do in the working of wonders for the promotion of community welfare. These gentlemen deserve much credit for their initiative and ability to accomplish what they undertake. The community of which they are such thrifty citizens owe them a vote of thanks for what they have been doing for its substantial improvement. May their tribe increase.

### TICE-KROONER

Doc Tice, a bartender in the employ of H. S. Campbell of this city, and Mrs. Anna Krooner the enterprising tailress of Alamo Road Ave registered for their friends and acquaintances quite a surprise by betaking themselves to Santa Rosa last Sunday to enter the state of matrimony. The courtship was most cleverly managed, intimate neighbors of the bride being in no way aware of the clandestine negotiations of the contracting parties. The newly married couple will continue to make their home among us and we wish for them a life of continued happiness.

### GETTING BUSY

Joe White the successful bidder for the cement walk construction at the court-house has a force of men at work in good earnest. All needful materials are on the ground and the work is being pushed to an early completion. With the double row of trees growing to perfection this will soon be one of the beauty spots of town and civic attraction to all new comers far and near.

## CAPITAN SCHOOLS NEARING CLOSE

The Capitan High School Will Close a Very Successful Nine Months' Term on Friday Evening, June 4

### PROGRAM WILL BE GIVEN WEDNESDAY EVE., JUNE 2

The Lincoln County High School at Capitan will close Friday, June 4, 1915, one week later than announced in last week's paper. By continuing the session until that date a full nine months' term of 180 actual teaching days will have been completed, thus complying with the recommendation of the state department of education.

There are no graduates this year and consequently no regular commencement exercises will be held, but a closing program will be given on the evening of Wednesday, June 2, this date having been chosen with the idea that an entertainment of the kind contemplated should become an annual feature of the closing week and should be given at a time which will not interfere with future graduation exercises usually held on the evening of the last day of school.

An interesting program consisting of music, both instrumental and vocal, impersonations and readings and the play, "The White Shawl" is being prepared. Rehearsals for the play and other numbers of the program have been going on for some time and judging from the enthusiasm shown by all members of the cast and others on the program and by their painstaking efforts to make thorough preparation this entertainment bids fair to be the best of the several given during the two years the county High School has been in existence.

The program is as follows:  
Piano Solo, Selected, Miss Irvin.  
The White Shawl, Act I.  
Reading, Selected, Mrs. Price.  
The White Shawl, Act II.  
Piano Duet, Miss Irvin and Mrs. Price.  
Good Night Song, The High School.

After the program the audience is invited to visit the Domestic Science room to see some of the work done by the sewing and manual training classes during the year, and to be served with light refreshments by the cooking class.

### RETURNS WITH PRISONER

John B. Baird has returned from Estancia where he went to bring from the custody of the Tarrance county jail, one Alejandro Martinez who is wanted in Lincoln County to answer to a charge of theft of cattle. Jesus Flores, his accomplice, has been for some time confined in the local county jail and both were arraigned at the same time before Justice Ed. Massie. It is alleged that Martinez and Flores stole twenty head of cattle from Jess Jenkins and Hol Herring of Corona, driving the animals to Alamo, and disposing of them at this place. The stolen property was only a short time ago restored to the rightful owners. Pleading guilty to the allegations the accused were in default of \$1000 bond, remanded to the jail to await the action of the grand jury. Since Martinez' imprisonment, steps have been taken by his relatives and friends to furnish bond for his release.