



THE REPORTER-TELEGRAM

Evenings (except Saturday) and Sunday Morning
MIDLAND PUBLISHING COMPANY, PUBLISHERS
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Any erroneous reflection upon the character, standing or reputation of any person, firm or corporation which may occur in the columns of The Reporter-Telegram will be gladly corrected upon being brought to the attention of the firm.

FOR HEALTH INSURANCE THAT PAYS

It is interesting to learn that the administration's Committee on Economic Security is perfecting a health insurance plan which would enable the American public to pay its doctors' and hospitals' bills in advance and get the best of medical care.

With the co-operation of the presidents of the American Medical Association and the American College of Surgeons, the committee hopes to devise a scheme whereby both the ordinary citizen and the medical profession generally will fare better than they do now.

In hard times, many citizens go without medical care which they need very greatly. On the other hand, doctors do an enormous amount of work for which they get paid nothing at all.

A program which would assure the patients of service and the doctors of fees ought to be exceedingly helpful.

Side Glances by Clark



"I thought our modern school had gotten away from this sort of thing."

Report of Condition of The FIRST NATIONAL BANK

Table with columns for Assets and Liabilities, listing various financial items and their values.

MEMORANDUM: Loan and Investments Pledged to Secure Liabilities
United States Government obligations, direct and/or fully guaranteed 20,000.00

TOTAL PLEDGED (excluding rediscounts) 20,000.00
(a) Against circulating notes outstanding 15,000.00
(b) Against United States Government and postal savings deposits Rec. Citz. N. Odessa 5,000.00
(c) TOTAL PLEDGED 20,000.00

The Town Quack



(Reserves the right to "quack" about everything with taking a stand on anything).
Here are some things local people say they have had to do but don't like to do:
Roy Parks, carry a mattress upstairs; Jimmy Nolan Jr., wash my teeth; Doc Pemberton, shave myself; George Philippus, write with the pencil; ...

New Star Combines Two Great Talents

"Is Mady Christians greatest as a dramatic actress—or a musical star?"
This is the question being debated on all sides in Hollywood since the arrival of the glamorous Viennese charmer, who makes her American screen debut in Metro-Goldwyn-Mayer's "A Wicked Woman," coming Friday and Saturday at the Yucca theatre.

Store Observes First Anniversary

Observing the first anniversary of opening the Popular Store, I. J. Prager, proprietor, opened today a January clearance sale. The store, located the first door north of the Midland National bank, is placing on sale its entire stock of ready-to-wear, clothing, shoes and other merchandise. Prager said he was highly pleased with the first year of operation here.

AIR INSPECTOR HERE

Capt. A. S. Albro, air corps-inspector, arrived at Midland today from San Angelo where he spent the night. He was accompanied by technical sergeant Scott and was on an inspection trip. He took off for El Paso about noon.

Read the classifieds!

course. And if you're serious about your beauty, you're not add a few years yourself? Then live up to them!

Details of Grooming Determine Your Real Beauty, Writer Says

BY ALICIA HART
NEA Service Staff Writer
The women who really are lovely and attract the most attention are, with few exceptions, the ones who pay attention to the little details of good grooming. After all, thick, wavy hair curls for nothing if it's dull and dusty. And perfectly applied lipstick simply cannot make up for stained, yellowish teeth.

WATCH KIDNEYS SAME AS BOWELS

Wash Out Your 79,200 Feet of Kidney Tubes
Your bowels contain only 27 feet of intestines, yet the kidneys contain nearly 10 million tiny tubes or filters which would measure 79,200 feet if laid end to end. Therefore, it is just as important to watch the kidneys as the bowels. Kidneys are working all the time and are Nature's chief way of taking the acids and poisonous waste out of the blood.

Bookkeeping Equipment
Loose-leaf equipment, bound books. Ledgers, cash books, day books, columnar books, order books. Wide price range.
WEST TEXAS OFFICE SUPPLY
Phone 95

Mrs. Hitchcock Entertains With Afternoon Bridge

Mrs. B. C. Hitchcock was hostess to three tables of bridge Wednesday afternoon at her home, 704 N. Peconic.
Mrs. Chas. Klapproth was awarded prize for high score during the game, with Mrs. J. L. Greene and Mrs. C. C. Link winning table prizes.

Junior Wednesday Club Elects New Officers for 1935

The Junior Woman's Wednesday club met with Mrs. Johnnie Rathiff yesterday and elected officers for this year.
President, Mrs. Alf Reese. Vice president, Miss Ruby Hodges. Secretary and treasurer, Miss Mary Belle Pratt.

Announcements

Friday
The Lucky Thirteen will meet with Mrs. J. O. Vance, 721 W. Kansas, Friday afternoon at 3 o'clock.
The Belmont Bible class will meet with Mrs. C. F. Garrison, 510 S. Colorado, Friday afternoon at 3:30. The lesson will be taken from II Samuel, chapters 19-24.

SOCIETY

Mmes. Staten, Spaw, Honor Husbands at Supper and Party

Celebrating the birthdays of their husbands, Mrs. B. H. Spaw and Mrs. Neal Staten entertained with a buffet supper and 42 party at the home of Mr. and Mrs. Spaw, 701 North 13 street, Tuesday evening.
Attending were: Messrs. and Mmes. M. D. Cox, Harvey Powledge, Roy McKee, E. H. Eaves, Mmes. Mary S. Ray and H. E. Huff, the hostesses, and their honorees.

Fine Arts Club Presents Program, "American Drama"

Meeting in regular session Wednesday afternoon, with Mrs. George Abell as hostess and Miss Stella Maye Lanham as leader, the Fine Arts club presented a program on "American Drama."
The Essentials of an American Play—Miss Leona McCormick. The Fabrics of American Drama—Mrs. Abell.

YWA Officers Installed On Wednesday Evening

Officers of the newly-organized YWA were installed in a brief service Wednesday night following prayer meeting.

FEMININE FANCIES

BY KATHLEEN EILAND

Speaking of interesting occupations for women brings us to the mention of Margaret Bourke-White whose modernistic photography portrays so beautifully and graphically the skyscrapers of our present-day cities.
There is an unusual study being made by her we should expect it to be out of the ordinary of the dome of the national capitol framed in the bare branches of a winter-stripped tree which we are hoping to induce our printers to include in the Sunday edition.

Miserable, Ailing?

IF your day begins with frayed nerves, backache, headache or periodic pains, you need a tonic like Dr. Pierce's Favorite Prescription. Mrs. S. B. Taylor of 214 E. 1st Ave., Corsicana, Texas: "I had a sharp pain in my right side and was so weak at times that I just had to drag myself about the house. I used to have frequent headaches and dizzy spells, too. After I had used Dr. Pierce's Favorite Prescription I had no further trouble. The pain in my side disappeared, also the headaches and I have felt fine ever since."

Write Dr. Pierce's Clinic, Buffalo, N. Y., for free medical advice.

Wednesday Club Discusses Various Business at Meeting

Consideration of the Texas Centennial appropriation, appointment of committees, and further study of Alaska, the subject for the year, occupied the attention of the Wednesday club which met with Mrs. Paul Ryan hostess, Wednesday afternoon.
Mrs. O. B. Holt, president of the club, presided.

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Advertisement for Chesterfield cigarettes. Includes text: "so far as we know tobacco was first used about 400 years ago", "throughout the years what one thing has given so much pleasure.. so much satisfaction", "They came looking for gold... but they found tobacco", and "Early Colonial planters shipped hundreds of pounds of tobacco to England in return for goods and supplies." Includes image of a pack of Chesterfield cigarettes.

THIS CURIOUS WORLD By William Ferguson

ARCHIMEDES

FAMOUS MATHEMATICIAN OF SICILY, WAS SO ELATED AT SOLVING ONE GREAT PROBLEM THAT HE SPRANG FROM HIS BATH AND RAN INTO THE STREET, SHOUTING, "EUREKA! I HAVE FOUND IT!"



MICE ARE NOT PARTICULARLY FOND OF CHEESE! THEY EAT IT ONLY WHEN NOTHING BETTER IS TO BE HAD.



THE SCALE FOOT LIZARD OF AUSTRALIA, HAS NO FORE-LIMBS, AND ONLY FLAP-LIKE APPENDAGES FOR HIND LEGS.

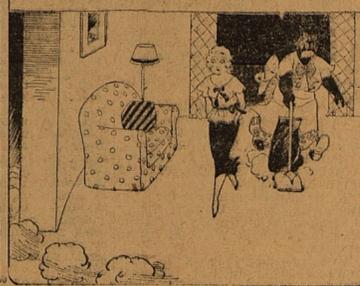


BOOTS AND HER BUDDIES

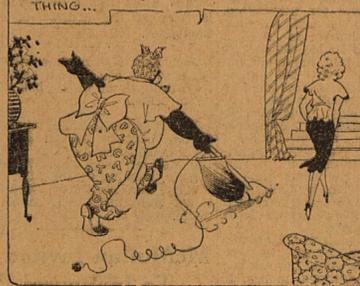
WELL, IF YOU ASK ME, AH THINKS YOU IS PLUMB BOO BOO... FRETIN' ROUN' HEAR CAUSE YOU AINT DOIN' NOTHIN



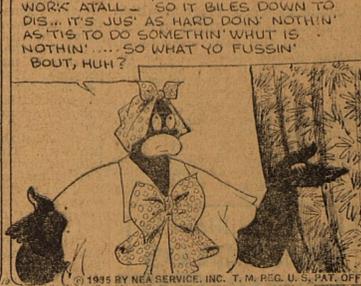
BUT, DAT'S DE WAY IT SEEMS TO GO... IF YOU AINT GOT NOTHIN TO DO, TAIN'T LONG BEFO YOU'S MAKIN' WORK OUT OF IT...



AN' RIGHT DAH AM WHAM IT DONT MAKE NOTHIN' BUT SILLY SENSE, CAUSE WHEN YOU GITS DONE, YOU STILL AINT DONE A THING...



BUT TAIN'T NOTHIN' T'RY ABOUT! CAUSE WHEN YOU HAS LOTS TO DO, IT GITS EASIAH AN' EASIAH TILL, BEFO LONG, TAIN'T NO WORK ATALL... SO IT BILES DOWN TO DIS... IT'S JUST AS HARD DOIN' NOTHIN' AS 'TIS TO DO SOMETHIN' WHUT IS NOTHIN'... SO WHAT YOU FUSSIN' 'BOUT, HUH?

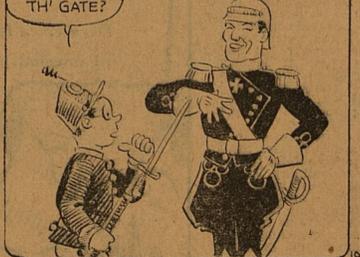


WASH TUBBS

GEE WIZ! HOW WE GUNNA GET PAST THOSE SOLJERS AT TH' GATE?

LEAVE THAT, MY LAD, TO THE DASHING COLONEL OF DRAGOONS.

DELIBERATELY, EASY WALKS TOWARD THE SOLDIERS GUARDING THE GATE. HALT UND GIF DER PASSVORD!



Creating a Scene!

NEFFERMIND DER PASSVORD, YOU IDIOT! VARE'S DER HORSE UND VAGUN I ORDERED?

VOT VAGUN, SIR?



VOT VAGUN! BOOBER! LOAFER! IMBECILE! HOW MANY TIMES I GOT TO SEND FOR IT? GET ME DOT VAGUN BEFORE I T'ROW YOU IN DER GUARD HOUSE.



ALLEY OOP

BOYS, HERE WE ARE, RIGHT SMACK IN TH' MIDDLE OF MOO! WE'VE TAKEN TH' PLACE WITHOUT A STRUGGLE!

YEP—AN' THERE'S TH' PALACE! I GUESS ALL Y'GOTTA DO IS GO IN AN' SIT DOWN ON O' GUZZLE'S THRONE!

YER HIGHNESS, I JES SENT A COUPLE GUYS INTO TH' PALACE T' HAVE IT CLEANED UP FOR YOUR IMMEDIATE POSSESSION!



Spirited Resistance!

WHY BOTHER?



WHAT TH' THUNDERATION IS COMIN' OFF OUT HERE!?



SALESMAN SAM

MR. HOWDY, IF I BRING IN ONE OF MY POEMS, WOULD YOU CONSIDER BARTERING IT FOR A POUND OF BUTTER?

BY TH' WAY, BEEN DOIN' MUCH WITH YER POEMS LATELY, MR. RHYMER?

HERE'S ONE I REMEMBER... "THE WINTER IS HERE - OH, MY, BUT IT'S COLD! BUT I DONT' MIND, 'CAUSE I'M BRAVE AND BOLD!" I ONLY WISH I COULD RECALL THE OTHERS.



No Doubt About It!

THEY'LL COME BACK OF THEIR OWN ACCORD!



By SMALL



FRECKLES AND HIS FRIENDS

HEY NUTTY... LISTEN TO THIS! IT'S IN THE CLASSIFIED ADS IN 'THE SHADYSIDE PAPER!'

IT SAYS: "WILL THE PARTY WHO FOUND A BOX OF CARTRIDGES SOMEWHERE IN PELTON, PLEASE ADDRESS BOX 117!"

GEE AND PELTON IS ONLY THREE MILES FROM HERE, FRECK! THIS MAY BE WHAT WE'RE LOOKING FOR!



A Hot Clew!

I SAW THAT AD TOO, NUTTY! I'M GOING TO THE NEWS-PAPER OFFICE, RIGHT NOW, AND CHECK UP ON IT! WHY DONT YOU MEET ME THERE? BOTH OF YOU COME!



By BLOSSER



OUT OUR WAY

THE SPEND-THRIFT!

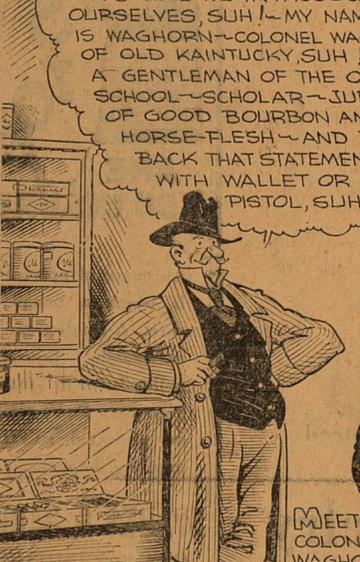


By WILLIAMS

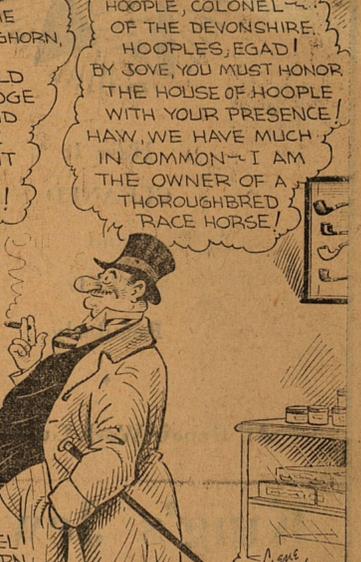


OUR BOARDING HOUSE

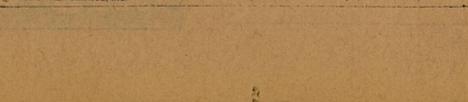
TALKING FOR AN HOUR, AND IT'S TIME WE INTRODUCE OURSELVES, SUH!—MY NAME IS WAGHORN—COLONEL WAGHORN OF OLD KAINLUCKY, SUH!



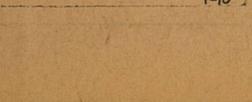
AND I'M MAJOR HOOPLE, COLONEL OF THE DEVONSHIRE HOOPLES, EGAD! BY JOVE, YOU MUST HONOR THE HOUSE OF HOOPLE WITH YOUR PRESENCE!



THE WORRY WART



By AHERN



BUILDING REMODELED

ELDORADO (P)—Among the many building projects under way in Schleicher county under the Federal Housing act is the remodeling of one of the county's oldest landmarks. The building, which served as the county's first court house and school house, has a history as colorful as West Texas itself. It was constructed by W. B. Silliman along before Schleicher county was organized. The structure saw service as a school house, court house, community church house, community gathering place, and justice court during territorial days. After organization of the county, a stone vault was added to house safely the county records and the building served solely as a court house until 1902 when a new court house was constructed. At that time Mr. Silliman, refusing to see the building stand idle, formed a partnership with Job Campbell and R. A. Evans and established a land office. In that capacity the building was the scene of much activity during the hectic land rush days in Schleicher county. For the past few years it has been unoccupied but by the magic of Uncle Sam, Eldorado's oldest building is to become its newest. The old stone vault will not be touched, as the structure is remodeled and refurnished into a residence.

owns RARE BOOK MALAKOFF—Martin Eastwood owns a book written in 1584 and containing the sermon of Martin Luther. It is in the Danish language and was printed in Copenhagen. The most intelligible language over the telephone is Italian, while French conveys the most ideas in the shortest length of time. The highest inhabited place in the world is the Buddhist monastery of Iaine, in Tibet. It is 17,000 feet above sea level. More than 126,000,000 pounds of soil, at a loss of more than \$200,000,000, is removed annually by erosion.

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CLASSIFIED ADVERTISING

RATES AND INFORMATION CASH must accompany all orders for classified ads, with a specified number of days for each to be inserted. CLASSIFIEDS will be accepted until 12 noon on week days and 6 p. m., Saturday for Sunday issues. PROPER classification of advertisements will be done in the office of The Reporter-Telegram. ERRORS appearing in classified ads will be corrected without charge by notice given immediately after the first insertion. RATES: 2c a word a day, 3c a word two days, 5c a word three days. MINIMUM charges: 1 day 25c, 2 days 50c, 3 days 60c. FURTHER information will be given gladly by calling 77.

15—Miscellaneous MATTRESS RENOVATING One-day service; also, new mattresses. Phone 451. FURNITURE HOSPITAL

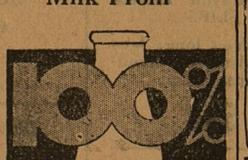
Political Announcements Subject to the action of the City election April 2, 1935. For City Marshal: W. P. (BUD) ESTES, LEE HAYNES (Second Term), PERRY WYRICK

2—For Sale-Trade

ROSES, sold in bundles of 5 only; 2-yr.-old Japonica graft. Nursery on West Highway. R. O. Walker, 262-3

ELECTRIC motor for sewing machine cheap. Call Mrs. McCallum, 800. 262-1

GRADE "A" Milk From



TUBERCULIN TESTED COWS PHONE 9000 SCRUGGS DAIRY

SPECIAL MONDAY-TUESDAY-WEDNESDAY-THURSDAY Shampoo & Set 35c Special Permanent \$1.50 LLANO BEAUTY SHOP Phone 273

PHONE 9000 SCRUGGS DAIRY

RIBBLE'S FLOWERS For All Occasions Phone 1083 1200A West Wall O. M. Pulliam, Mgr.

January Specials Permanent Waves \$1.95 Others \$2.50 up to \$6.50 Our Beauty Shop Phone 822

Plan--

(Continued from page 1)

a minimum school program within the state's financial ability to maintain. With this done every school district in the state would be required to levy a tax sufficiently high to enable the wealthiest district, together with funds obtained from the available school fund, to maintain the minimum program without the assistance of rural aid. The available school fund should then be apportioned on a basis which would recognize the teacher, and the number of children who

actually attend school as the real units of school costs. School costs must be measured in these terms and not in terms of the number of children who may or may not present themselves for instruction. Upon this set-up the rural aid fund should be distributed in such a manner as would enable the poorest districts to maintain the minimum program. If the rural aid apportionment proved to be too small to accomplish this result it should be enlarged accordingly. This enlargement could be made at the expense of the available school fund if necessary. This plan would maintain the minimum program in every district and at the same time it need not preclude the possibility of a program in excess of the minimum program in districts where local zeal demanded more.

The suggested plan would not require any major change in the Texas system. It would not ask the state to spend additional money. It would simply provide for a more equitable distribution of the present available school fund and would

Helping millions to END COLDS SOONER VICKS VAPORUB

WEST TEXANS KNOW



Yes-sir-ee... they know what WESTERN hospitality means. They know when they come to the WORTH they are going to feel right at home... that every attendant is ready to serve with a smile that's broad and real and genuinely understanding.

14 FLOORS OF CHEERFUL GUEST ROOMS ALL ROOMS WITH BATH

\$2 and up

the new WORTH FT. WORTH • TEX. 7TH and TAYLOR

A MONEY SAVING OPPORTUNITY TO YOU:

Mr. Property Owner, if you could save money in your business you would be interested.

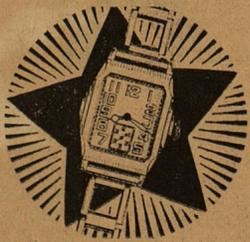
Here's an opportunity to save your County money, thereby saving yourself money as a citizen.

If you will come to the Court House and render your taxes at the office of the Assessor, either when you pay your taxes or before February 1st, 1935, you will enable the County Officials to carry on their program of economy and to hold down the tax rate.

The forms are ready and it will take only a few minutes time to make your rendition.

DO THIS AND HELP MIDLAND COUNTY SAVE MONEY IN OPERATING COST

Be Kind TO YOUR WATCH



Have It CLEANED and OILED Regularly

All Repair Work Guaranteed

King's Jewelry

Scharbauer Hotel Bldg.

Personals

Mrs. Alma Baker of Big Spring is here at the bedside of E. N. Snodgrass.

Jack Carroll, who has been confined to his bed with a broken leg for a number of weeks, has returned to school.

Illness seems to make no discrimination between teacher and pupil for among those listed as ill during the last few days are Walter N. Barnes, member of the high school faculty, and Marcelline Wyatt and C. A. Goldsmith, high school students.

McMullan Invited To Inaugural Ball

J. P. H. McMullan today received an invitation to attend the inaugural ball for James V. Alford, to be held in Austin in connection with his installation as governor of the state. Charles E. Cook, Austin business leader, signed the card accompanying the official invitation.

require all districts to put forth a minimum effort. In many instances districts put forth no effort at all. Clearly there is no injustice in requiring these districts to make a minimum contribution. The overthrow of the present plan of apportionment, and the installation of some acceptable plan similar to the one herein suggested, should be the definite aim of every citizen of the State of Texas. To this end the citizens of today are indebted to the citizens of tomorrow.

WEAK KIDNEYS

Stop Getting Up Nights

To harmlessly flush poisons and acid from kidneys and correct irritation of bladder so that you can stop "getting up nights" get a 35 cent package of Gold Medal Harem Oil Capsules and take as directed. Other symptoms of kidney and bladder weaknesses are scant, burning or smarting passage—backache—leg cramps—puffy eyes. (adv.)

RITZ 10-15-25c

Last Day

Love Time A Fox Picture with Pat Paterson and Nils Asther

FRIDAY-SATURDAY

BUCK JONES in "When a Man Sees Red"

YUCCA 10-25c

Last Day

Ricardo Cortez Veree Teasdale in "THE FIREBIRD"

FRIDAY-SATURDAY

THE BRILLIANT NEW STAR! Mandy CHRISTIANS



A WICKED WOMAN



ARE YOU INSURED

An ounce of prevention is worth a pound of cure. A small-premium automobile insurance policy is worth life and your car. Don't wait—be protected BEFORE anything happens.

SPARKS & BARRON GENERAL INSURANCE AND ABSTRACTS

Ferguson Submits Dozen Appointees

Names of 12 appointees, three of which would give the outgoing Ferguson administration a majority on the board of education if approved, were sent by Gov. Ferguson to the senate for confirmation Wednesday, according to press dispatches.

The Governor's nominations were: To be members of the State Board of Education for the next ensuing statutory term: James G. Strong of Panola county, Ben F. Tisinger of Dallas county and John W. Laird of Angelina county.

To be district attorney for the Twentieth Judicial District: Emory B. Camp of Milam county to fill the unexpired term of W. A. Morrison, resigned.

To be presiding judge of the First Administrative Judicial District: Claude M. McCallum of Dallas county to fill the unexpired term of Judge Reuben H. Hall, resigned.

To be judge of the Ninety-eighth Judicial District: A. J. Power of Tarrant county to fill the unexpired term of Judge Marvin H. Brown, resigned.

To be judge of the Seventy-first Judicial District: W. H. Strength of Harrison county to fill the unexpired term of Judge Reuben A. Hall, resigned.

To be chairman of the Texas Racing Commission: Guy L. Waggoner of Fort Worth for the next ensuing statutory term.

To be a member of the board of regents of the State Teachers' Colleges for the next ensuing statutory term: J. E. Josey of Harris county.

To be judge of the Thirtieth Judicial District: J. S. Calhoun of Navarro county to fill the unexpired term of Judge Hawkins Scarborough, deceased.

To be a member of the board of regents of the University of Texas: Mrs. I. D. Fairchild of Angelina county to fill the unexpired term of L. J. Sulak, a member of the State Senate.

To be district attorney for the Thirty-second Judicial District: George W. Outlaw of Nolan county to fill the unexpired term of George H. Mahon, resigned.

High State Court Rules in Oil Case

Editor's Note: This is the fourth installment of a ruling by the state supreme court signed December 31, affecting title to oil properties, based on two cases, Geo. W. Sheffield, tax collector, and the State of Texas, intervener, vs. W. C. Hogg et al (Brazoria county); and the Federal Royalty Co. vs. the State of Texas (Pecos county). The ruling was furnished through courtesy of Judge J. M. Caldwell.

Circuit Judge Hutcheson in the case of Evans v. Mills et ux, 67 Fed. (2d), 840, was squarely confronted with the necessity to determine whether "a standard oil and gas lease" for a primary term of ten years, and as long thereafter as oil or gas is produced by the lessee, providing for a money rental during the primary term of \$47 annually, in default of drilling, and reserving a one-eighth royalty" left in the lessors using the leased premises for the purpose of a residence homestead any mineral estate in land, which could be conveyed only as land constituting the family homestead. In the case of the lease reserving the one-eighth oil royalty was to convey away entirely all their present estate in the minerals, upon consideration of the royalty to be paid as personally for part of the oil the lessee severed and brought up, and by way of money for the gas, leaving in plaintiffs no right, title, or interest in the minerals in place, except the possibility of reverter, and working an abandonment of the homestead as to these contingent interests. The opinion then declares that the lessors' interest, including the 1/8 mineral royalty, "does not pass to the lessee; it remains owned by the lessors (the lessor), citing the Waggoner Estate case, (273 U. S. 113); Hager v. Stakes, Tax Collector, supra, and others, including Reynolds v. McMan Oil & Gas Co., supra.

On the subject of rents and profits from lands Mr. Thompson says: "Rent is said to be a certain yearly profit arising out of land and tenements as compensation for the use thereof. \* \* \* Unaccrued rents are not personal property. They are incorporal hereditaments. They are an incident to the reversion. They pass with a sale or devise of the land. If transferred apart from the land the provision of the statute of frauds relating to sales of

land applies. In fact, though separable from the reversion, they are, until such separation, part of the land. And it is held that they are real estate under provisions of a tax law providing for the taxation of real estate." Vol. 1, Thompson on Real Property, sec. 240, p. 313, sec. 240, p. 314.

"Thus, if the grantor conveys a fee simple title in the land, reserving rent, he himself has a fee simple in the rent. \* \* \* A rent reserved upon a conveyance of land with words of inheritance, (and such is a conveyance of a determinable fee in minerals in place in Texas), "is real property and passes to the heirs or devisees of the grantor."

If a rent is reserved, no particular words of reservation need be used, though such words as "reserving," "rendering," "returning," "yielding," or "paying" are used; but other words showing the intent will be sufficient." Vol. 1, Thompson on Real Property, sec. 246, p. 320; sec. 247, p. 321; sec. 248, p. 322.

Mr. Tiffany is in accord with Mr. Thompson. According to Mr. Tiffany: "A rent reserved upon the grant of a fee simple estate in land or other property passing to the heir or devisee. \* \* \* Both the benefit and the burden of a covenant to pay rent upon a demise leaving a reversion in the lessor, can with an assignment of rent already due is an assignment of the rent, that is, of the right to the installments as they come due in the future. \* \* \* An assignment of an assignment of a chose in action, but is a transfer of an interest in land." Vol. 1, Tiffany on Real Property, sec. 1471, p. 1474, sec. 407, p. 1471; and sec. 407, p. 1470.

On the subject of taxation of interests under oil and gas leases Mr. Summers significantly notes that: "Where, under the ordinary lease, the lessor retains a certain share of the oil or gas as a royalty, the value of such interest may be added to the agricultural value of the land for the purpose of making the assessment." Summers, Oil & Gas, sec. 212.

The possibility of reverter is said in Tentative Restatement of the Law of Property, (Draft No. 1, Section 25, p. 50) to be itself a non-possessor's interest in land.

We are cited to opposite views found in Thornton's Law of Oil & Gas to sustain the proposition that the royalties under consideration should be taxed as personality. To our minds, no stronger argument against Mr. Thornton's view can well be made than is embodied in his own deductions therefrom. Mr. Thornton says: "Royalty is a certain percentage of the oil after it is found, or so much per gas well developed. \* \* \* Royalty is personal property. \* \* \* The legal effect of a provision in a deed accepting and reserving out of and from the grant of all and singular after and forever, unto the grantor, his heirs and assigns one-tenth of all the mineral oil that may be obtained by the grantor, his heirs and assigns, from the land granted, to be delivered on the land to the grantor, his heirs and assigns, his or their agent, free of expense, except the furnishing of barrels or other means of transportation, is to except and reserve in the grantor his heirs and assigns, to be delivered as stipulated, a royalty of one-tenth of all the oil produced, possessing the same quality of estate as royalty received in an ordinary lease for all and singular purposes. \* \* \* A royalty may be assigned or conveyed by the lessor without necessarily assigning the lease or conveying the land. \* \* \* The assignment does not create an interest in the land; for royalty is personal property."

A contract for the sale of royalty arising out of an oil lease does not come within the statute of frauds. It may be an oral contract." 1 Thornton's Law of Oil & Gas (4th ed.) sec. 253, pp. 668, 669; sec. 256, p. 676; sec. 287a, pp. 721, 722.

What we have said determines that all the royalties in both cases must be taxed as interests in land. So much is substantially conceded when plaintiffs in error frankly and rightly assert in their Brief and Argument, on page 14, that "the real question in this case is whether a royalty interest under an ordinary oil and gas lease, is a taxable interest in real estate."

We will add a few words as to the royalty interest involved under the lease of the unpatented school land survey, which is, as said in plaintiffs in error's argument, "executed by the lessor individually and as agent for the State of Texas."

After upholding the validity of the "Relinquishment Act" in Greene v. Robison, the Supreme Court, in an adopted opinion by Judge Sharp, for the first time definitely determined the nature of the interests of the agent-lessor and of his assigns in words concise, clear and unambiguous, viz:

(To Be Continued)

AGENT TO PUERTO RICO

COLLEGE STATION, TX.—The services of Miss Sadie Hatfield, district home demonstration agent, Extension Service, Texas A & M College, have been borrowed by Puerto Rico for three months. Miss Hatfield will assist in training home demonstration agents on the Island in canning and in the organization of home demonstration clubs. Miss Mildred Horton, state home demon-

stration agent, has announced. Miss Hatfield, who supervises home demonstration work in the Texas coast country, has been given a three-months leave of absence and will take up her work in Puerto Rico as soon as she can get there. Her headquarters will be in Rio Piedras with the College of Agriculture and Mechanic Arts of the University of Puerto Rico. She will be associated with Miss Mary E. Keown, assistant director of the Extension Service in Puerto Rico in charge of home demonstration work.

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