'Eternal Vigilance is the Price of Liberty," and One Dollar a year is the Price of The Chief.

ALL HOME PRINT.

RED CLOUD, WEBSTER COUNTY, NEB., FRIDAY, FEBRUARY 16, 1894.

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THE CHIEF Published Weekly.

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Transient specials, payable invariably in advance, per line 10 cents.
All reading notices in the nature of advertisements or puffs, 5 cents per line.
Legal notices at legal rates, viz: for a square (ten lines of Nonparell or less.) first publication 51.00; for each subsequent publication, per square, 50 cents.
No "preferred position" contracts made.
All matter to insure publication must be received at this office not later than Wednesday.
Advertisements cannot be ordered out for the current week later than Thursday.

E. & M. R. R. Time Table.

Taking effect Dec, 3.
Trainscarrying passengers leave Red Cloud as

EAST VIA HASTINGS. No. 142 Passenger to Hasting ARRIVE. No. 141 Passenger from Hastings . EAST VIA WYMORE No. 16, Passenger to St. Joseph St. Louis and Chicage daily

GOING WEST.
No. 15 Passengers for Denver, daily, 5:55 p. n

BUSINESS CARDS.

R. J. S. EMIGH,

Dentist,

NEBRASKA. RED CLOUD, Over Taylor's Furniture Store.

Extracts teeth without pain.

Index work a specialty.

and all kinds of gold fillings.

aber plates and combinati All work gan reed to be first-class.

W. TULLEYS, M. D.

Homospathic Physician, Red Cloud, Nebraska. Office opposite First National Bank. U. S. Examining Surgeon. Chronic diseases treated by mail.

C. L. WINFREY,

Auctioneer, RED CLOUD, NEBRASKA. Will attend sales at reasonable figures. Satisfaction guaranteed.

H. SMITH,

Insurance Agent. NEBRARKA. RED CLOUD, strictly farm insurance and invite and invite all to see me.

CASE & MONITT,

ATTORNEYS AT LAW. MOON BLOCK, - RED CLOUD, NEB. Collections promptly attended to, and correspondence solicited.

RUNKEY & POTTER,

Red Cloud, . Nebraska

OFFICE-Up stairs, in Moon Block

R P. HUTCHISON,

Tonsorial Artist, 4th Avenue, - RED CLOUD, NEBBASKA. First-class barbers and first-class work

guaranteed Give me a call STOFFER,

Fasnionable Barber, Nebraska. Red Cloud, I give my personal attention to my patrons. First-class shaving and hair cutting a specialty.

CHAS. SCHAFFNIT,

Insurance Agency,

Represents
German Insurance Co., Freeport, Ill.
Royal usan ance Co., Liverpool, England.
Home Fire Insurance Co., of Omaha, Nebr. I
Pheenix Assurance Co. of London, Eng.
Te Manchester Fire Assurance Co. of Bugland.
Gaardian Assurance Co., of London, Eng.
Burlington Insurance Co. of Burlington, Iowa.
British America Assurance Co. Toronto, Can.
Mutual Reserve Fund Life Assu. of N. Y.
The Workman Building and Loan Association
of Lincoln, Nebraska.

ocin, Nebraska Office over Mizer's Store. Nebraska

D. B. Spanogle,

REAL ESTATE

AND LOAN AGENT

Red Cloud.

What is

Castoria is Dr. Samuel Pitcher's prescription for Infants and Children. It contains neither Opium, Morphine nor other Narcotic substance. It is a harmless substitute for Paregoric, Drops, Soothing Syrups, and Castor Oil. It is Pleasant. Its guarantee is thirty years' use by Millions of Mothers. Castoria destroys Worms and allays feverishness. Castoria prevents vomiting Sour Curd, cures Diarrhœa and Wind Colic. Castoria relieves teething troubles, cures constipation and flatulency. Castoria assimilates the food, regulates the stomach and bowels, giving healthy and natural sleep. Castoria is the Children's Panacea-the Mother's Friend.

Castoria.

"Castoria is an excellent medicine for children. Mothers have repeatedly told me of its od effect upon their children."

Lowell, Mass.

Castoria is the best remedy for children of which I am acquainted. I hope the day is not far distant when mothers will consider the real interest of their children, and use Castoria instead of the various quack nostrums which are destroying their loved ones, by forcing opium, morphine, soothing syrup and other hurtful nts down their throats, thereby serding them to premature graves.

Castoria.

"Castoria is so well adapted to children that recommend it as superior to any prescription

> H. A. Ancuen, M. D., 111 So. Oxford St., Brooklyn, N. Y.

"Our physicians in the children's department have spoken highly of their experi-ence in their outside practice with Castoria, and although we only have among our medical supplies what is known as regular products, yet we are free to confess that the merits of Castoria has won us to look with favor upon it."

UNITED HOSPITAL AND DISPRI

ALLEN C. SMITH, Pres.,

Conway, Ark. The Centaur Company, 77 Murray Street, New York City.

A nice line of Jewelry, Diamonds, Chains,

Rings, Bracelets,

Scart pins Cuffs and collar buttons, neck chains, lace pins, stick pins, charms, etc.

Plated and solid silverware, souvenir spoons, pearl handled knives and forks, carving sels, calling card cases, bon ben boxes and other novelties. A fine line of spectacles and eye glasses with interchangable lenses, steet, nickel silver and rold frames. Special and careful attention paid to fitting the eye. My line of 2nd hand watches is quite large. I will run them of at less than their actual worth.

ES Bring your watch, clock and jewelry repair werk, your engraving and your old gold and silver to me.

Henry Cook's Drug Store.

S. E. COZAD

Has a fine line of Sewing Ma chines and Organs from \$25 upwards.

Also keeps all kinds of Machine promptly. Call and see me.

Farm Loans Less Than Per cent.

R. A Simpson, Blue Hill Neb.

Legal Notice.

STATE OF NERRASKA | 58

Webster County

Webster County
In the County court.
In the matter of the estate of Anna Sadileck; notice is hereby given to all persons having claims and demands against Anna Sadileck; late of Webster county deceased, that the time fixed for filing claims against said estate is six menths from the 2d day of March 1894.
All such persons are required to present their claims with the vouchers to the county Judge of said county at his office therein on or before the 2d day of September 1894, and all claims so filed will be heard before the said Judge on the 4th day of September at two o'clock p. in. Witness my efficial signature this 3d day of February 1894. JAMES DUFFY. County Judge.

Case & McNitt, Attorneys. in the District Court of the Tenth Judicial District in and for Webster Coun-

ty, Nebraska. In the matter of the estate of John Crowell,

In the matter of the estate of John Crowell, deceased.

Whereas Donald McCallum administrator of the estate of John Crowell, deceased, has on the 1st day of February 1824 filed his petition in the above entitled court asking therein for leave to self the following described real estate the property of said estate, to-wit: West half of the norm east quarter and the East half of the Northwest quarter of section six Township one range nine west of the sixth principal meridian Webster county, Nebraska, and alleging that there is nor sufficient personal property of said estate in the hands of the administrator to pay the debts culstanding against said estate in the lands of the administrator to pay the debts culstanding against said estate in the lands of the administrator, and that it is necessary to self said real estate or a part thereof to pay such debts.

New therefore I, F. B. liesa judge of the tenth judicial district hereby order all persons inter-

New therefore f. F. H. Heat judge of the tenth judicial district hereby order all persons interested in said estate to spipear before me at the court house in Hastings, Nebraska, on the 19th, day of March 18st, at 19 elock a in, then and thereto show cause if any there he why license to sail said real estate or a part thereof such as may be necessary to pay said debts should not be granted to said summittentor.

F. R. Beal,
Judge Tenth Judicial District.
Dated at Hastings, Nebraska, this faid day of February 1894.

Curt Evans has everything you want in Does repairing the second-hand furniture line. See him Blue Front, south Webster street.

WHAT GRIEVES US.

To see a man run his face for coal
And swear ne can't pay to save his soul,
And then go out and take on a jag
So heavy that be can hardly wag.
If there is any place like the preachers say,
That man will be rousted brown some day.
The fair ones, too, sometimes go wrong
And do what they can to help along,
By running up and down the street
And keeping gossip fresh (not sweet)
Biting their neighbors right square in th
back;
They should bridle their tongues and haul i
the slack;

They should bridle their tongues and haul it the slack;
Then the farmer that stays in town all day. Lets his team drink wind and eat nost hay. While he solves with ease the silver problem surely the devil ought to gobble him. There's also the ziri who lives next door Who pounds the piano all over the floor. And sings (or thinks she does at least) But it sounds like the voice of a long care beast.
While we lie in bed and "cuss" and swear, It'll be pretty hot for her over there.

Twas a stranger came among us;
Came to do us much of goodness,
For he was a slick, smooth stranger;
Came he not for coal or sliver;
Thus he talked, that smooth tongued stranger
But alas, the good man skinned us—
To a lovely finish skinned us;
Dons it up to suit a queen's taste,
Then he left us here to ponder,
Ponder well upon the subject
For he told us we were suckers
And

What an Income Tax is. [Taken from the New York Tribune]

TO THE EDITOR OF THE TRIBUNE: SIR-Will Mr. Horr kindly explain n The Weekly Tribune the operation of the income tax?

How do its advocates claim that it can be levied so as to be even approxmately just in the distribution of burdens? What is understood by the word "income" in this connection? Salariss, rents of real estate, interest on money loaned-will all these be taxable as income? How is a merchant's or a manufacturer's income

determined? I am entirely at sea in regard to is question, but so I find are a great many who try to argue pro and con. If Mr. Horr will favor the readers of The Tribune with one of his lucid comes. explanations, I believe that a good number of people will understand the subject better than they do now, Yours Respectfully,
M. C. FRITSCHE.

Osterdock, Iowa, Jan. 26, 1894.

am compelled to give simply my own on sums above \$10,000. The exempunderstanding of such a law. I do tion was afterward raised to \$1,000, not suppose that the term income has later on to \$2,000. The largest a technical meaning. An income tax amount collected was in 1866 and has been levied for many years in amounted to 61,000,000. It was paid Great Britain, and was enacted in this by about a half a million individuals. country during the war of 1861-'65, and suforced until 1871, when at the \$2,000, the tax collected fell off more close of the year the tax expired under the provisions of the original bill.

As I understand it, under this law tax would be levied on the amount received by each individual, including (1) salaries, (2) rents on real estate over and above repairs, insurance and taxes; (3) all interest and dividends received on bonds, stocks or moneys loaned; (4) the net profits received in mercantile business, manufacturing, the buying and selling of bonds and grain; and (5) the profits of every other kind of commercial transactions. The object of an income tax is to compel every person in the United States to pay 2 per cent of all the money he makes in each year over and above \$4,000, which latter sum is exempted fromtaxation in all cases. If the tax is to be honestly paid, the result of each year's business will be carefully kept by itself, and the a merchant in partnership with two one year would not be allowed for de- law entirely.

ncome tax is the fact that it compels each individual to make a showing of his entire receipts, a thing against which every business man naturally revolts. No such tax can possibly be levied with any degree of success without proceedings which are inquisitorial and meddling to a degree which is absolutely offensive to all business

The question of Mr. Fritsche as to how such a tax can be levied justly, so as to equalize burdens, is difficult to answer. In the first place, the exemption of \$4,000 is of necessity inequitable. The intention of such an exemption is that \$4,000 is enough to pay the expenses of living, because under this bill a man is not allowed to make out his own personal expenses or the expenses of his family is order to reduce his income. An exemption of \$4,000 is, in many of the cities of the United States, more than twice as much as such an exemption would be in the city of New York. A man can live in the greater portion of the United States much better on \$4,000 a year than he can in the city of New Yerk on \$10,000. To begin with, a house which would rent in a moderate sized town for \$500 or \$600 a year costs from \$1,500 to 2,000 in the city of New York.

In making so large an exemption as \$4,000 the Wilson bill makes a departure from the income taxes formerly levied in England and in the United

In England an income tax is levied on all sums over and above \$500. Between \$500 and \$750 they collect a lower percentage than on greater in-

The income tax levied in 1863 in the United States at first exempted only \$600. It levied 5 per cent on all sums above that amount up to 5,000, 7 per cent on incomes between In reply to this important letter, I \$5,000 and \$10,000, and 10 per cent When the exemption was increased to than one-half. Only about 26,000,000 was collected in 1870, although the rate was a very high one.

I have before me a receipt given by a United States deputy collector to a merchant in New York City for the tax on the latter's income in the year 1866. I omit the gentleman's name by request. It reads:

"Income not exceeding \$5,000. Amount \$4,500, at 5 per cent, \$220. "Income exceeding \$5,000,-\$5,-842 55, at 10 per cent, \$584.24.

Total, \$804 24. "Tax withheld \$10 69. "Tax on carriage \$2.

' Tax on piano \$2. "Tax on gold watch \$2.

"Amount of tax \$799.55. "Received payment. Samuel S Aymar, Deputy Collector."

The man who returned that tax was amount each person has actually made other gentlemen. Both of the other during that year, when the amount men paid no tax at ail. They had reexceeds the sum of \$4,000, will be ceived the same amount from the same subject to a tax without any regard to business but claimed to have lost it Grice. the kind of businers in which the all in some speculation in Wall street money has been made. The lesses of or otherwise, so that they escaped the

One of the gravest objections to an turn. For instance, in the ordinary Grice.



A cream of tartar baking powder. Highest of all in leavening strength -Latest United States Government

Royal Baking Powder Co. 106 Wall St., N. Y.

transaction of business a man may invest largely in real estate or other property. Euch property may shrink in value or gain in value. If he should sell it during the year and realize a profit, it would then be easy to tell how much he had gained. But before any sale is made he is unable to state whether the investmest made is a profitable or a poor one. At least, it is impossible to tell what the real increase in the value of such property has been. Two or three years may elapse before he makes a sale. If he sells for less than he gave, they will not permit him to deduct the loss he may have suffered, because the income tax only relates to the business of the year. If he sells at an advanced price, the transaction is yet one running over several years; least, he would not so consider it. If compelled to pay to the government 2 per cent of the entire rise which had taken place in the few years.

(To be continued.)

When undesirable goods accumulate, the wheels of business are clogged.

W. I. Church, of Staunton Post, G. A. R., says: "I have tried nearly every cough remedy but found nothing to copare with Parks' Cough Syrup. I have suffered ever since my discharge from the army and Perks' Cough Syrup is the only remedy that has ever helped me."

The firm of Lainson Bros., at Aurora Neb., was closed under a chattel mortgage last Tuesday.

If you have suffered from Stomach

trouble, Billiousness or Bowel difficulty use Dr. Sawyer's Family Cure. Deyo &

An agricultural laborer in India is supposed to receive 5 cents a day.

My family use Dr. Sawyer's Family Cure for Indigestion. My family use Dr. Sawyer's Family

Cure for Billiousness. Deyo & Grice. My Family use Dr Sawyer's Family Cure for Constipation. .

cleared \$16,000 off sugar beets in the past two years. Money cannot buy a remedy equal to

Jewell Bros., of Platte Center, have

Dr. Sawyer's Family Cure for Indigestion, Billiousness, Kidney difficulty etc. Deyo & Grice.

The hardware store of Nesbit & Rogers of Fremont, has been closed by creditors.

O. W. O. Hardman, Sheriff of Tyler Co., W. Va., appreciates a good thing and does not hesitate to say so. He was almost prostrate with a cold when he procured a bottle of Chamberlain's Cough Remedy. He says: "It gave me prompt relief. I find it to be an invaluable remely for coughs and colds." For sale by Deyo &

If a desirable article is purchased low, its sale is already assured.

Mrs. E. M. Lettis, of th's place, had duction from the income of any other In theory an income tax seems just been troubled with rheumatism in the arm year. Merchants, farmers, miners and and fair. In practice it is impossible so badly that she could not use her arm manufacturers would all be required to carry out the law with even an ap- at all. One half of a 50 cent bottle of to make an exact report of the profit preach of fairness. The levy of a Chamberlain's Pain Balm effected a cure. of all of their transactions; and the tox of that kind is always evaded by E. J. NEAVES, druggist, Waverly, N. Y income from any and every kind of the great bulk of the people. It is, This is an article of great worth and business over and above the proper indeed, difficult for even an honest cases of rheumatism. One application expenses would be subject to this tax. man to tell how much he ought to re- relieves the pain. For sale by Deyo and