

THE CHIEF

RED CLOUD, NEBRASKA.

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P. C. PHARES, Editor.

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TELEPHONE, SEVEN - TWO

THE NEW TAX LAW.

Some of Its Important Features Condensed for the Information of Taxpayers.

To the Taxpayers of Webster County.

It is only a short time till you will be visited by my deputy assessor, and for the first time be assessed under the revenue law passed by our last legislature. We wish to use every effort possible to make a fair assessment of the property of every citizen of our county. Each person can greatly assist us, if they will go over their property carefully before the assessor calls on them, and also if they will carefully examine the new law.

I will here give some of the principal provisions of the law, which will assist you in determining what your assessment will be.

RICHARD TURNER,
County Assessor.

Sections 1 to 11 define the terms used in the body of the law.

TAXABLE PROPERTY.

Section 12, among other things, provides as follows:

All property in this state not expressly exempt therefrom, shall be subject to taxation, and shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at 20 per cent of such actual value.

TAX LIENS.

Sec. 14. Taxes on real property shall be a first lien thereon from and including the 1st day of October of the year in which they are levied until the same are paid.

Sec. 15. Taxes assessed upon personal property shall be a first lien upon the personal property of the person to whom assessed from and after the 1st day of November of the year in which they are assessed, until paid.

Sec. 17. When property is assessed to any person as agent for another, or in a representative capacity, such person shall have a lien upon such property, or any property of his principal in his possession, for the taxes thereon, until he is indemnified against the payment thereof; or, if he has paid the taxes, until he is reimbursed therefor.

PERSONAL PROPERTY—BY WHOM LISTED.

Sec. 23. Personal property shall be listed in the manner following:

First—Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds or stocks, shares of stock of joint stock or other companies, when the capital stock of such company is not assessed in this state; moneys loaned or invested, annuities, franchises, royalties and all other personal property.

Second—He shall also list all moneys and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, or company, or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and credits due from any person or persons, body corporate or politic, whether in or out of the county.

Third—The property of a minor child shall be listed by his guardian; if he have no guardian, then by the father, if living; if not, by the mother, if living, and if neither the father nor mother be living, then by the person having such property in charge.

Fourth—The property of any other person under guardianship, by his guardian; or if he have no guardian, by

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the person having charge of such property.

Fifth—The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth—The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a deceased person, by the executor or administrator.

Seventh—The property of corporations whose assets are in the hands of receivers, by such receivers.

Eighth—The property of corporations, by the president or proper agent or officer thereof.

Ninth—The property of a firm or company, by a partner or agent thereof.

Tenth—The property of manufacturers and others in the hands of an agent, by and in the name of such agent as merchandise.

WHERE AND HOW LISTED.

Section 29 provides that personal property, except such as is required to be listed and assessed otherwise, shall be listed in the county, precinct, township, city, village and school district where the owner resides, except that elevators, lumber yards, etc., shall be listed at their sites. The capital stock and franchise of corporations, etc., except as otherwise provided, shall be listed in the county, precinct, township, city, village and school district where the principal office of such corporation is located within this state. If there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business.

Sec. 30. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the county, township and precinct where the farm is situated. If the farm is situated in several townships or precincts, it shall be listed in the township or precinct in which the principal place of business of such farm shall be.

Sec. 31. Live stock, in charge of an agister, care taker, or non-resident owners, on the 1st day of April of the year for which such property is required to be listed, and not connected with the farm, shall be assessed where so kept; and any live stock which shall be brought into any county of this state for grazing purposes between the 1st day of April and the 1st day of July of any year shall be assessed by the assessor or by the county board in such county and in the proper taxing district, unless the owner of said live stock produce a certificate from the county clerk, or other proper officer showing that such property has been assessed elsewhere.

Sec. 32. The property of manufacturers or others in the hands of an agent shall be listed and assessed at the place where the business of such agent is carried on.

Sec. 33 provides that when real estate is exempt in the hands of the holder of the fee, and the same is contracted to be sold, the amount paid thereon by the purchaser, with the enhanced value of the investment and

the improvement thereon, until the fee is conveyed, shall be held to be personal property and listed and assessed as such in the place where the land is situated.

Sec. 34 provides that the value of the interest of the purchaser of school lands shall be taxable, said interest to be determined by the value of the land and improvements, less the amount due the state.

Sec. 35 provides that all improvements put on leased lands shall be assessed to the owner of such improvements.

Sec. 36. Personal property in transit shall be listed and assessed in the county, township, precinct, city, village or school district where the owner resides, but if such property is intended for a business it shall be listed and assessed at the place where the property of such business is required to be listed.

Sec. 37 provides that any property brought into the state after the 1st of April and prior to the 1st of July shall be listed, unless the owner can give proof that it has been listed for taxation elsewhere.

Secs. 38 and 39 relate to the seizure of property for debt and provide for the collection of taxes on same.

Sec. 40. Persons required to list property on behalf of others shall list it in the same place in which they are required to list their own; but they shall list it separately from their own, specifying in each case the name of the person, company or corporation to whom it belongs.

Sec. 41. The owner of personal property removing from one county, township, city, village or district to another between the 1st day of April and the 1st day of June, shall be assessed in the one in which he is first called upon by the assessor.

Sec. 42 provides for the settlement of disputes as to where property shall be listed.

Sec. 45 requires the county clerk to give the person having property in charge, when asked for, a certificate showing that such property has been duly assessed.

Sec. 47. Nursery stocks, growing or otherwise, in hands of nurserymen, shall be listed and assessed as merchandise.

Sec. 49. Every person required by this act to list property shall make out and verify by his oath a statement of all personal property which he is required to list, either as owner, lessee or occupant in control thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner, or agent, upon the blanks above prescribed, which shall be delivered to each taxpayer by the deputy assessor for that purpose, and when so made out shall be by each person verified before the county or deputy assessor.

Sec. 51. In answering the list of questions in the schedule the party filling out the same shall write the word "none" after each item whenever he has no property as named under such item, and no item shall be passed without being answered.

Sec. 53 provides that any person making a false return or refusing to furnish the assessor with a correct list of his property, or who fraudulently conveys or converts same to avoid taxation, shall be fined not less than fifty nor more than two thousand dollars; for swearing falsely to any matter contained in the schedule, he shall be deemed guilty of perjury and punished accordingly.

Sec. 57. For the purpose of determining the true value of the stock of any merchant or manufacturer, the assessor shall have the right to demand of such merchant or manufacturer an inspection of his inventories and all books of account for the preceding year, including the annual invoice and inventory of stock made by such merchant or manufacturer last preceding such assessment, and the policies of insurance carried by such merchant or manufacturer on his stock for the year next preceding his assessment.

Sec. 66 provides that every person, company or corporation engaged in the business of buying and selling grain for profit shall be held to be a grain broker, and shall determine under oath the average amount of capital invested in such business, exclusive of real estate or other tangible property, for purposes of assessment.

GOVERNMENT BONDS.

Sec. 67 provides that any person who claims that a portion of his or her funds are invested in government bonds and exempt from taxation shall be required to exhibit them to the assessor, who shall make a complete record of said bonds. Persons failing or refusing to make such exhibit shall not be entitled to any exemption from funds claimed to be so invested.

Sec. 73. Any foreign corporation doing business under the laws of this state and owning a special or general franchise from any city of this state shall furnish a report to the assessor the same as required from companies incorporated under the laws of the state.

TELEPHONE COMPANIES, ETC.

Sec. 76. Each and every person, association, co-partnership, joint stock company or corporation engaged in

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has cleared our tables of a majority of these goods. Our Pant sale has been a surprise to us—sold more trousers than we expected. Still have some desirable patterns and exceptional bargains in these lines, and we will

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Spring goods are coming every day, and we need the room. You need the goods. No reason why we can't trade.

You will save 20 per cent now, and maybe it would be a greater saving than that—you might save a doctor's bill, by buying a good a good warm suit or coat.

Beckwith, Wescott & Storey

"One price and no monkey business."

the express, telegraph or telephone business in the state of Nebraska, shall be deemed and taken to be a company engaged in such respective business for the purpose of this act.

Sec. 78 provides that each and every express, telegraph or telephone company shall be locally assessed on its tangible property, wherever it shall have any property, in like manner as other personal property is assessed.

ASSESSMENT OF REAL ESTATE.

Sec. 105. All real property in this state subject to taxation shall be assessed on the 1st day of April, 1904, and every fourth year thereafter, which assessment shall be used as a basis of valuation for taxation until the next quadrennial assessment, except as hereinafter provided.

Galusha for Secretary.

The candidacy of A. Galusha of this city for secretary of state is meeting with favor wherever he is known. The following is from the Blue Valley Blade, published at Seward, Neb., where Mr. Galusha resided before coming to Red Cloud:

"A. Galusha, a former resident of Seward, now residing at Red Cloud, has announced himself as a candidate before the republican state convention for the nomination for secretary of state. It would please Al's many old Seward county friends very much if the nomination should come his way, as he has always been a staunch republican and has the ability to conduct the office in the most satisfactory way. Mr. Galusha came to Seward from the east nearly twenty years ago, later going into the clothing business at Red Cloud. For several years he has been secretary of the finance committee of the A. O. U. W. in Nebraska, and has an extensive acquaintance throughout the state. No better man than Al Galusha could be selected for the honor which he seeks, and his friends here will be pleased to see him receive the nomination."

The Riverton Review has the following words of praise for Mr. Galusha: "We are pleased to learn that this part of the state is going to have a candidate for Secretary of State, in the person of our friend, Mr. Al Galusha, of Red Cloud."

Al is one of the boys, and we hear his name frequently and favorably mentioned in regard to this office. He has been long one of the wheel horses with the party and country at heart and it is only fair that this mantle should fall on his shoulder. Al is capable, and if he gets in the affairs of the office will be conducted honestly and honorably, and when he comes to balance up there will be no occasion to "put it back." It will all be there."

The Nebraska Workman pays Mr. Galusha the following compliment: "It is stated that A. Galusha, the popular secretary of the grand lodge finance committee, is likely to be a candidate for secretary of state before the coming republican state convention. A. O. U. W. members know the office would be in good hands if Brother Galusha should be nominated and elected."

Farm For Sale.

Consisting of 160 acres, 2 1/2 miles south of Red Cloud. 65 acres under cultivation, 15 acres of alfalfa, good stand; 20 acres of fine timber, 15 acres meadow, fine grass; rest in pasture, fenced in, running water in creek the year round; good 4 room house, built five years; new granary, fair barn, new shed 90 feet long. L. Soderberg, Red Cloud. mob12

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