

THE SIOUX COUNTY  
JOURNAL.

THURSDAY, MARCH 18, 1897.

GEO. D. CANON, Editor and Proprietor.

F. E. & M. V. R. R. Time-table.  
Going West. Going East.  
No. 5, mixed..... 1:00 No. 6, mixed..... 2:00

J. E. PHINNEY, M. D.

Physician and Surgeon.

All calls given prompt attention.

Office in Drug store.

HARRISON. — NEBRASKA.

**TREES AND PLANTS.** A full page PRUITT TREES OF BEST VARIETIES at HARD TIMES PRICES. Small fruits in large supply. Millions of Strawberry plants, very thrifty and well rooted. Get the best near home and save freight or express. Send for price list to NORTHERN BEND Nurseries, North Bend, Dodge County, Neb. [23]

**NOTICE TO SETTLERS.**

The rules of the local land office have recently been amended so that settlers can make final proof shall settle with the publisher before sending in their application. All parties desiring to make final proof can have their papers made out at THE JOURNAL office, free of charge, and promptly transmitted to the land office so that no time will be lost.

— Spring will soon be here.

Do you take THE JOURNAL?

— Tuesday and Wednesday were sure enough spring days.

— Old papers, five cents per dozen at THE JOURNAL office.

— A good second hand saddle for sale cheap by J. H. MARSTELLER.

— Do not forget that yesterday was the hallowed day of St. Patrick.

— A light shower passed over this village early yesterday morning.

— Why don't you run your stock brand in THE JOURNAL? It will pay you, try it.

— L. J. Simmons and wife took a trip down the road to Chadron last week, returning today.

— Call at THE JOURNAL office and have your final proof papers made out. It will cost you nothing.

— Mr. Rohwer, our boarding boss has been suffering with the grippe two or three days this week.

— The proceedings of the precinct Assessors will be found in another column of this week's issue of THE JOURNAL.

— Wyoming parties report government officials tearing down fences enclosing public lands in that state.

— Mr. Marcus Valdez living north of town five or six miles dropped in Monday and handed us a dollar with the request to continue THE JOURNAL to his address another year.

— Last Tuesday was a lively day in Harrison, the county commissioners and county assessors having met conjointly to make valuations on assessable property this spring.

— Mr. C. L. Christian of Kirtley, Wyo., called at our office while in Harrison the fore part of the week and had his name added to the list of JOURNAL readers for the ensuing year.

— There was a dance down on the Running Water at the new house just finished on the Bourret ranch. Quite a number of our town boys attended the dance to trip the light fantastic.

— We will send out a few sample copies of THE JOURNAL to different ones in the county for inspection. Do not be afraid to take them out of the office for they will not cost you anything.

— The three county Commissioners with a number of the Assessors invaded our sanctum sanctorum last Tuesday. That is all right boys, come again, we are always glad to have people call and get better acquainted with each other.

— With this issue Mr. Orton of Bodie, and A. P. Rosenberg of Adela, will commence to read THE JOURNAL for the ensuing year. Each dropped a cart wheel on our editorial table and ordered the paper addressed to their respective offices.

— The undersigned desires to rent the Harrisons House for a period of one to three years. The house is centrally located and can be rented cheap. Call on or address the undersigned at Harrison, Neb.

— The people of Sioux County ought to feel thankful they are not living in South Dakota this winter, in the eastern part at least, where there is from four to five feet of snow as reported to the Omaha daily on the 13th inst., from Huron, S. Dak., within a few miles of our former home.

— Joe Statney returned from Edgemont, last Monday evening where, in company with Thos. Binyon, they went about a week ago to obtain work. Mr. Statney thinking that prudence was the better part of valor concluded to return to his former home, while Mr. Binyon went to Cheyenne to seek his fortune there.

— We would be glad to have a special correspondent from the different precincts in Sioux county, and in return THE JOURNAL will be sent free during the year. We want the news given without coloring or exaggeration. Local news and a short political article will be acceptable occasionally.

— Notice is hereby given that by order of Robert Wilson, County Judge of Sioux county, Neb., that the sale of the personal estate of Charles J. Puddy deceased heretofore advertised to take place on March 13, 1897, is adjourned until March 27, 1897, at the same place and time of day hereof so advertised.

C. AUGUSTINE PUDY,

Administrator.

— Mr. and Mrs. J. T. Hewett, who live on Indian creek about twenty-five miles from Harrison, returned from Sturges, S. Dak., last Monday where they have been to look after a sick daughter who has been sick with measles and grippe while attending the Sisters school at that place during the winter. Mr. Hewett and his wife concluded to bring their daughter home with them until she was fully recovered when she will return to school again no doubt.

— Mr. Frank Tinkham, one of our county commissioners returned from Douglas, Wyo., last Monday evening to meet with the board which was called to convene on the 15th of March. Mr. Tinkham has been in the vicinity of Douglas, Wyo., developing a gold and silver mine for a company, consisting of a number of the business men of Harrison, including himself and others. He reports the prospects very flattering and brings some fine specimens which shows about 20 per cent copper, three or four dollars in gold and two to two and a half dollars in silver to the ton. They are down something like fifty feet and shows it is improving as they go down.

**About Paying Taxes.**

EDITOR JOURNAL.—As there appears to be a misunderstanding among some of the taxpayers in regard to some things which the county treasurer can do and cannot do, a few words of explanation may help both the official and the taxpayers.

The tax levied against property is known as state tax, county tax, school tax, and municipal tax, and in some instances there may be present road and district tax.

The state tax is levied by the state of funds and the county officers have nothing to do with it except that the county clerk puts it in as a part of the computed tax, the list of which he returns to the county treasurer, and it then becomes the duty of that official to collect it and turn it over to the proper state officer. To raise funds to meet the expenses of the county the county commissioners make the levy. For 1897 the county levy was, general fund nine mills; soldiers' relief fund three-tenths of a mill; road fund one mill; bridge fund two mills; special debt fund two and seventeenth mills.

When claims against the county are presented they are audited by the commissioners and warrants ordered drawn on the proper County Fund for the amount found due. A warrant on any of the funds is receivable at the treasurer's office for the amount of tax due from the holder of the warrant for the fund on which it is drawn for that year, but it cannot be accepted by the treasurer for any other fund. To illustrate: A warrant on the county general fund can apply to pay general fund tax, but no part of a general fund warrant can apply to the payment of state tax or the amount due to create any other fund, or for any other year than that for which the levy to pay that warrant was made. That rule applies to all county and municipal funds. The state tax, school tax and other tax must be paid in cash.

The specific tax which causes more inconvenience to the taxpayer as well as the treasurer is the road tax and poll tax. The law provides that the tax payer may work out one-third of the amount assessed against him for road tax and the receipt of the road overseer shall be taken as so much cash. The levy for 1897 was but one mill so that the amount is small. In numerous instances parties come to pay their taxes and claim that they have worked the road tax but have no receipt to show that fact. They want the treasurer to give them credit for such amount and because he does not do it they sometimes seem to feel hurt. The fact is that if the official should give them credit for such amount without the receipt of the road overseer he would have to take the amount out of his own pocket to make it good or his records would show him to be short in his accounts. The only way that he can do is to receive the full amount of the tax and then for the taxpayer to present his case to the commissioners and ask that it be refunded.

In the matter of poll tax the law provides that those against whom it is assessed may receive a receipt for the amount thereof from the road overseer when they shall have performed a certain amount of labor on the highway, and it further provides that those liable to such tax shall be notified where and when they shall perform such labor between April 1st and October 1st. In case the overseer fails to do so the taxpayer may avoid the payment of the poll tax by presenting to the treasurer a statement, sworn to before a proper

officer, setting forth the fact that he did not work out such poll tax for the reason that no road overseer had notified him as provided by law. Unless those liable to poll tax produce the receipt of a road overseer or a sworn statement as above described, the treasurer must collect the poll tax in cash.

The treasurer desires to accommodate in every way that he can, but he is under oath and bond to perform the duties of his office according to law, and in the performance of those duties he must treat friend and foe alike.

Very Respectfully,

CHAS. BREWER.

**Sioux County Assessors' Meeting.**

Harrison, Neb.,

March 18, 1897.

The assessors of Sioux county, Nebraska, met as required by law at the office of the county clerk.

The meeting was called to order and on motion, W. J. A. RUMM, was elected chairman of the meeting.

Present: H. H. Russell, Nels Englehardt, John Serris, J. W. Ernest, James Nolan, H. Zimmerman, J. C. Shapley, Thomas Curran, John Todd, Z. F. Attritt, J. W. Scott, Frank J. Miller, Chas. Dippert, W. J. A. RUMM and Fred Steiner.

On motion M. J. Blewett was chosen secretary.

On motion John Serris, John Todd, J. C. Shapley, J. W. Scott and J. W. Ernest, were selected as a committee to arrange a schedule of values for assessment.

The committee submitted the following schedule of values:

**HORSES.**

To be divided into three classes.

All horses 4 years old and over, 1st class \$30.00, 2nd class \$12.00, 3rd class \$5.00.

**COLTS.**

All colts 3 years old to be classed in three classes, 1st class \$25.00, 2nd class \$10.00, 3rd class \$5.00.

All colts 2 years old to be classed in three classes, 1st class \$12.00, 2nd class \$10.00, 3rd class \$5.00.

All colts 1 year old to be classed in three classes, 1st class \$8.00, 2nd class \$5.00, 3rd class \$3.00.

**STALLIONS.**

All stallions used for breeding purposes to be classed in three classes, 1st class \$300.00, 2nd class \$100.00, 3rd class \$50.00.

**JACKS.**

1st class \$175.00, 2nd class \$125.00, 3rd class \$60.00.

**MULES.**

1st class 4 years old and over \$30.00

2nd " 4 " " 20.00

3rd " 4 " " 10.00

1st " 3 " " 25.00

2nd " 3 " " 13.00

3rd " 3 " " 10.00

1st " 2 " " 17.00

2nd " 2 " " 12.00

3rd " 2 " " 7.00

1st " 1 " " 12.00

2nd " 1 " " 7.00

3rd " 1 " " 5.00

**STEERS.**

1st class 3 years old and over \$20.00

2nd " 3 " " 15.00

3rd " 3 " " 10.00

1st " 2 " " 15.00

2nd " 2 " " 8.00

3rd " 2 " " 7.00

1st " 1 " " 10.00

2nd " 1 " " 7.00

3rd " 1 " " 4.00

1st class 2 years old and over \$18.00

2nd " 3 " " 14.00

3rd " 3 " " 8.00

1st " 2 " " 8.00

2nd " 2 " " 6.00

3rd " 2 " " 4.00

1st " 1 " " 7.00

2nd " 1 " " 5.00

3rd " 1 " " 3.00

calves 6 months old .50

" 6 " thoroughbred 5.00

**BULLS.**

1st class 3 years old and over \$50.00

2nd " 3 " " 25.00

3rd " 3 " " 15.00

1st " 2 " " 20.00

2nd " 2 " " 15.00

3rd " 2 " " 10.00

1st " 1 " " 10.00

2nd " 1 " " 7.00

3rd " 1 " " 5.00

**SHEEP.**

All sheep six months old 1st class \$1.00

All sheep except bucks 2nd class .75

**HOGS.**

All hogs over six months old 2 cents per pound.

**Bucks.**

1st class \$20.00

2nd class 10.00

3rd class 5.00

**LANDS.**

1st class per acre \$5.00

2nd class per acre 1.50

3rd class per acre 1.00

Fair value of improvements added.

On motion all improvements on government land, not held for five years, are excluded from assessment.