

The Herald.

PUBLISHED FRIDAYS.

T. J. O'KEEFE, Publisher
J. B. KNIEST, Associate Editor

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THE HERALD is the Official Publication of Box Butte county and its circulation is nearly twice that of any other Alliance paper.

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A law to tax bachelors who earn over \$50 a month at the rate of \$25 a year, is being advocated by the Hastings Tribune. Better go a little slow, there.

It is said that Senator Dietrich is quite a singer and lover of popular airs, but he absolutely refuses to consider "The Good Old Summer's Time" a sweet melody.

A Washington dispatch states that on U. S. District Attorney Summer's arrival at the national capital he dined with Senator Millard. It is stated that the meeting of the Nebraskans was decidedly warm, and why shouldn't it be?

The much discussed revenue law has been sustained by the supreme court commissioners and henceforth it will continue to be a living letter of the law. A few technical clauses relative to insurance were cut out, but otherwise the law stands as adopted.

Congressman Kinkaid has introduced a bill appropriating \$75,000 for the purchase of a site and construction of a federal building at North Platte, to be occupied by the postoffice and land office. Mr. Kinkaid, please remember that Alliance is right in line for just such a bill.

Marc C. Perkins, for a number of years manager of the American Press Association at Omaha, has purchased a half interest in the Columbus Telegram from Edgar Howard and will assume business management of that excellent paper. Mr. Howard will continue as editor. Messrs. Howard and Perkins are splendid fellows with a whole lot of ability and the Telegram will continue to sparkle and prosper under the management of such a strong team.

No further developments have transpired in the Hastings postoffice scandal further than the return of Senator Dietrich from Washington last Monday. On his arrival at Omaha, the accused senator kept aloof from the public and newspaper reporters. With the exception of a closeted conference with Attorney Charles J. Green, whom it is said, and which is also denied, will be his legal advisor, Dietrich made few calls and left the same day for his home at Hastings. The senator failed to appear in court to answer to the indictment brought against him and will take a few days to make his defense. In the mean time the people of Nebraska will await with intense interest the development of this case in the hope that justice may prevail and the state's high standing be sustained. If there be corruption, let the guilty suffer.

One of the most interesting and unique exhibits at the St. Louis exposition will be that of the state of Nebraska. This feature will be a theatre where moving pictures will be shown. With the small appropriation allotted for the exhibit, the erection of a state building was out of the question, but in its place the commission has decided on presenting the industrial and agricultural advantages of Nebraska together with its unequalled range and cattle and sheep growing interests. Besides these, there will be views of the many state and government buildings, cities and towns. The collection of views will include scenes of harvesting, threshing, planting, the cattle round-up, and the cattle industry, extending from the time the cattle are shipped from the ranch until they are converted into beef at South Omaha. There will be scenes from the state fair, the Ak-Sar-Ben carnival, and many other interesting views. An expert photographer from Chicago, with a moving picture machine, has been at work out in the state for several months and has now nearly completed his work. The theater at the World's fair will be fitted with electric lights, electric fans and lounging chairs. A lecturer will explain the pictures during the progress of the show. All visitors will be presented with a small

souvenir, containing statistical information concerning the resources of the state. The visitors will be asked to leave their cards so that additional statistics of a more bulky nature may be mailed to them. A unique and catchy name will be given the theater, but it has not yet been determined upon. The exits of the theater will lead into the Nebraska agricultural exhibit, where the real grain will be shown. The state will also have exhibits in the horticultural, dairy and other buildings. In addition to the theater, entertainment rooms will be provided in the Agricultural building, in lieu of a state building, where Nebraska visitors may take their meals, check the baggage and enjoy a rest. This novel scheme of bringing the state of Nebraska so prominently before the public first found its origin in the brain of President Wattles of the commission. Mr. Wattles gained much valuable information in the way of management at the time of the Trans-Mississippi exposition, when he took an important part, and this experience proved of great value with the limited means for such an exhibition at that required at Saint Louis next year. It is said that this exhibition will excel anything in state attractions, and we are pleased to note Mr. Wattles' achievement in the interest of Nebraska.

Death Not Much Surer Than Taxes.
If the new revenue law is declared unconstitutional there need be no fear on the part of the taxpayers of the state that complications will arise and so tangle up other provisions of the statutes of the state that there will be no officials to make assessments. The precinct, township and other assessors provided for under the old law will be found doing business at the old stand and there will be the same opportunities afforded to commit perjury in returning personal or other property for assessment, as existed heretofore. The knocking out of the new law will not leave a large staff of county assessors to draw salaries and perform no duties and even if it did, the old assessors could be re-instated.

The office of county assessor is a creation of the new revenue bill pure and simple, although in another section of the statute his election is provided for with that of other state and county officials.
Under the constitution and common law an office cannot be legally created unless there are duties requiring it. By killing the revenue law the courts would at the same time do away with the necessity for the office of county assessor, causing the office to become a sinecure, making it illegal and consequently repealing it and leaving the old sections in regard to precinct and township assessors in full force and effect.

In case, however, that the office of county assessor should still exist after the new was declared invalid, there is another resource by which to provide for the making of assessments. In one section of the old revenue law it is provided that where the assessment rolls records and books are destroyed and done away with, from any cause, it becomes necessary to make another assessment, the county boards shall have full power and authority to appoint officials to make the same.
Another section makes the county treasurer collector of all taxes levied. Levies are based upon estimates from previous years of the lump valuation of all the property in a jurisdiction. As the treasurer must collect the taxes, he would have to make an assignment on which to base the obligation of the citizen to the county if no assessors were provided for. This could legally be done by the appointment of deputy treasurers and collectors, as in collecting distress warrants.

The citizen who has his hopes prematurely raised to the effect that he will rest in peace next year, undisturbed by the visits of these obnoxious minions of the law, will receive a rude awakening from his dreams of bliss. The old adage, that there is nothing surer than death and taxes has never been declared unconstitutional. The assessor comes around just as sure as the ducks and geese fly north and south says the Lincoln Star.

Judicial Vote.
The following shows the vote by counties for judges of the Fifteenth district, 1903:

	Fisher	Wills	Harrington	Westover
Brown	400	424	287	307
Boyd	742	985	884	813
Rock	361	307	310	314
Cherry	644	608	574	639
Holt	1230	1200	1778	1668
Keya Paha	367	355	311	330
Sioux	142	139	134	143
Dawson	608	586	565	453
Box Butte	445	345	247	379
Sheridan	348	338	479	716
Totals	5493	5305	5799	6258

For Rent—Good six room house, close in. Inquire at THE HERALD office.

Home and Foreign Prices.
The trusts have been forced to admit that they are selling their products to foreigners at lower prices than they sell the same goods to American consumers. So much is conceded. We may stick a pin right there. Now comes the explanation, the excuse. Foreigners are given lower prices, it is said, "to offset transportation charges and duty," "to meet English manufacturers," "rather than be forced out of the market" "to meet foreign prices." But when this is said the fact remains that the price is made lower and that a profit is made on the lower price. And this is the only material point.

Ten Millions for Relief.
Taking dispatches from Washington at their face value, we would suppose that Secretary Shaw had directed that \$10,000,000 be taken from the treasury and deposited with national banks offering the requisite security in the form of United States bonds.

If he has in fact done such a thing it is a pretty serious matter. It is not to be supposed that he has disregarded precedent and the law as it has always been construed with respect to deposits of public money in banks.

The law provides that collections under the internal revenue laws may be deposited in designated bank depositories. In another section it provides that public money excepting customs duties collected may be deposited.

The meaning must be that money may be deposited when collected, but not after it has been turned into the treasury. After it has been turned into the treasury that which comes from customs duties is not distinguishable from that derived from any other source. In order, therefore, to comply with the provision that customs duties must not be deposited in banks it is necessary to hold that only money derived from other sources can be deposited, and that it must be deposited collected and before it is placed to the treasury.

Constructing the law thus, as it is a Nineteenth Century Mystery.
A touching story of the early days of the Indian Mutiny is told of the Allahabad massacre. Seven cadets just out from England were murdered before they had time to join their regiments. The eighth, a boy of sixteen, was left for dead, but survived in spite of horrible wounds for four days, hiding himself in a ravine. On the fifth day he was discovered, dragged to the native lines and thrust into a net as a prisoner.

He found there a Christian catechist, who had been formerly a Mohammedan, and who was being tortured by the Sepoys to make him renounce his faith. The catechist's courage and given way, but the gallant English lad—himself only sixteen years of age—urged the unhappy catechist "Don't deny Christ! Never deny Christ!" Neill reached Allahabad in time to rescue both catechist and Englishman. But the ensign, Arthur Charles Neill, died of his wounds four days after Neill's arrival.

Gold in New York Stores.
During the two weeks following Christmas there is more gold coin in circulation in New York city than at any other time of the year. Many of the gold pieces handed over the counters in the stores have been Christmas gifts.

REPORT OF THE CONDITION OF
The First National Bank,
CHARTER NO. 426.
At Alliance, in the state of Nebraska, at the close of business November 17, 1903.

RESOURCES.

Loans and discounts	\$168,296 25
Overdrafts, secured and unsecured	3,946 82
U. S. bonds to secure circulation	12,500 00
Banking house, furniture and fixtures	8,000 00
Due from national banks (not reserve agents)	28,101 26
Due from state banks and bankers	478 19
Due from approved reserve agents	15,256 68
Checks and other cash items	1,232 68
Notes of other national banks	1,550 00
Fractional paper currency, nickels and cents	93 75
LAWFUL MONEY RESERVE IN BANK.	
Specie	\$4,447 25
Legal tender notes (U. S. treasury or 5 per cent of circulation)	5,447 25
Redemption fund with U. S. treasury or 5 per cent of circulation	625 00
Due from U. S. treasurer, other than 5 per cent redemption fund	2 50
Total	\$244,668 40

LIABILITIES.

Capital stock paid in	\$ 50,000 00
Surplus fund	10,000 00
Undivided profits, less expenses and taxes paid	6,979 44
National bank notes outstanding	12,500 00
Due to state banks and bankers	2,608 85
Individual deposits subject to check	104,913 00
Demand certificates of deposit	4,895 44
Time certificates of deposit	46,533 61
Total	\$244,668 40

State of Nebraska, county of Box Butte, ss.
I, H. M. HAMPTON, cashier of the above-named bank, do solemnly swear that the above statement is true to the best of my knowledge and belief.
H. M. HAMPTON, Cashier.
CORRECT—Attest:
A. S. REED,
W. A. HAMPTON, J. Directors,
E. C. HAMPTON, J.

Subscribed and sworn to in my presence this 25th day of November, A. D. 1903.
T. J. O'KEEFE,
United States Commissioner for the District of Nebraska.
[SEAL]

How About That New Suit or Overcoat For the Holidays?

Fabrics for business or dress suits. Medium or heavy weight overcoats. Extra trousers; fancy vestings and the like, in smooth, dressy worsteds in neat stripes; fancy chevrons in plaids and heavy blue serges.

We stand back of Fit and Style.
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First door south Charter Hotel.

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Still prevail at W. W. Norton's store. If you doubt it read the following, then go and get the proof

Ladies' \$1.25 Kid Gloves	98	\$3 and \$4 Skirts	1 98
Ladies' \$1.50 and \$2.00 Kid Gloves	1 47	\$7 and \$10 Skirts	4 98
Ladies' ribbed fleeced Vest and Pants	25	Men's heavy fleeced Shirts and Drawers, 75c value	50
Children's ribbed fleeced Vest and Pants	10	Heavy wool Shirts and Drawers	75
One lot Corsets, choice	48	Boys' Underwear	25
Heavy Suiting, 52-inch	56	Men's Work Shirts 35c and	50
Heavy Suitings, all wool	48	Men's heavy, serviceable Suits	4 90
Heavy Skirtings	37 1/2	\$10 and \$12 Suits	8 88
Outings	05	Equal reductions on our \$20, \$25 and \$30 Suits.	
Our Cloaks and Suits must be closed out this season, to avoid carrying them over.			
145 Jackets and Capes in one lot at \$2.10 each, worth up to	\$12 00	Good lined and faced Mittens	\$ 25
\$12.50 Jackets	8 95	Good work Gloves	25
\$20.00 Jackets	13 75	Better Gloves and Mitts, more money.	
\$10.00 Jackets	6 66	Men's and Boy's Caps	25
\$5.00 Skirts	3 10	We carry an elegant line of Underwear, Sweaters, Shirts, Hats, Shoes, Blankets, Trunks, Carpets.	

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