



### The Proper Endorsement for Deposits Sent by Mail.

...is to write on the back of each check, money order, draft or C. D. the following words:

"For Deposit Only"—

then sign your name as it appears on the face. When depositors endorse in this way credits sent to this bank by the R. F. D. man, they are sure of having them credited to their account at the earliest possible moment and a receipt sent without delay.

Your "Mail Deposits" will receive the same careful, courteous attention at this bank that you would if you came in person.

## The Platte Valley State Bank,

North Platte, Nebraska.

### CITY AND COUNTY NEWS.

Bucilla Packages for embroidering at Wilcox Department Store.

I. L. Stebbins transacted business in Lexington Tuesday.

A diamond for his or her graduation. DIXON will show you a beautiful line.

Miss Louise Ottenstein will entertain at an afternoon tea today.

For Sale—Household Furniture, 615 East 6th Street. Phone 355J. 35-2\*

Mr. and Mrs. M. J. Forbes have been spending this week in Omaha and Lincoln.

For Sale—Small outbuilding 7x16, practically new. Phone 1128J. 36-2

Mrs. W. H. Munger will entertain the Saturday afternoon bridge club tomorrow.

Men's Suits made to your measure from cloth that is right in stock at Wilcox Department Store.

John Ritner, Jr., has accepted a position at the E. T. Tramp & Sons Shoe Store.

Steam Baths, Massage and Electric Treatment at 312 East 6th, St. Phone 897. Mrs. Arthur Rush, M.

Everett Bloyd, of Cheyenne, was in town Wednesday on business for the Union Pacific.

Dr. H. C. Brock, Dentist. X-Ray Diagnosis. Reynolds Bldg. Phone 148

Exceptionally good values in blouses now on sale and will continue through the week. E. T. TRAMP & SONS.

Gifts for the bride. Libby cut glass, Pickard china and Gorham silver at Dixon's, the Jeweler.

The senior class of the Maxwell school came up Tuesday to have their class picture taken.

For Sale—Four yearling cattle. Address or inquire of C. W. Morton, Graceland Addition, No. Platte. 35-2

Lest you forget! The Episcopal Guild fair and supper at the Masonic hall, Thursday, May 20th.

J. E. Nelson returned today from Sterling where he had been transacting business for a couple of days.

Our sight specialists will give your eyes the best of attention. DIXON & SON.

Mrs. Victor Beck and son, who had been visiting in Omaha for several weeks, returned home yesterday.

The Rexall handles the goods. 14th

Miss Faye Elder leaves today for Torrington, Wyo., to visit her sister who is teaching school at that place.

Gordon Cronen returned to Topeka, Kan., the early part of the week after visiting his mother for several days.

To whom are you going to sell your Hay and Grain? The Harrington Mercantile Co. will offer the highest prices. 64th

### LOCAL AND PERSONAL

Nothing makes a more refined gift than silver, DIXON, the Jeweler.

Mrs. T. F. Healey and son Darrell, have been spending this week in Omaha, the latter receiving treatment for his throat.

Spring Millinery at prices that will surprise you at Wilcox Department Store.

Lawrence Noaks came down from Casper, Wyo., Tuesday and will spend the summer here playing ball with the local team.

Clinton & Son, Graduate Opticians, see them for Service.

The Joe McNeil home on South Pine street is quarantined for scarlet fever the entire family being stricken with the disease.

Wall paper and paint at the Rexall.

John Tighe returned yesterday from Lexington, where he had been spending a few days with his daughter, Mrs. Wilfred Stuart.

Dr. Howard Yost, Dentist, Twinem Building, Phone 307. 77th

Mrs. Caloupka, who had been visiting her parents Mr. and Mrs. J. T. Murphy, returned to her home in Bridgeport Wednesday.

Hand painted gift parchments framed in old gold frames. With the cleverest of mottos. A wonderful gift. Dixon, the Jeweler.

Mrs. H. LeDoyt and Miss Adele returned Wednesday from Gordon, where Miss Adele competed in the state declamatory contest in which she won second place.

The boys basket ball team of Maxwell was in town Wednesday for the purpose of securing a picture of the team before the end of the school year.

Mrs. Arthur Bullard and infant daughter returned Wednesday, from Minneapolis where she had been visiting her mother for several months past.

James Lidelel came up from Omaha Wednesday to spend the week end at the Dr. G. B. Dent home visiting with the Dent family and his sister Marjorie.

Mr. and Mrs. H. M. Johnson left Wednesday night for Portland, where they will visit for some time and then go to southern California where they will probably locate.

Passenger Conductor Morey of Cheyenne, has purchased the H. M. Johnson property at 718 west Third street and will probably move his family from Cheyenne to this city next fall.

For Sale Cheap—Large hard coal base burner and Jewel soft coal range. Both about as good as new. Must be sold before May 20th. E. J. VanDerhoof, 221 west Fifth. 35-2

Mr. and Mrs. William Strauss arrived Tuesday from Kearney to make North Platte their home. Mr. Strauss return to the position with the Nebraska Telephone Co., which he held before going to Kearney.

Residence for Sale—Eight rooms and sleeping porch, modern except heat, stuccoed, just finished this spring, located on east Ninth, lot 63x132, large shade trees. Priced reasonably. Inquire at this office. 35d

Fred Spurrier left Wednesday evening for Sacramento, Cal., where he goes to inspect a tract of land with a view of purchasing. Fred has decided to make California his home and will move his family thereto about August first.

Wanted—About forty horses or cattle to pasture for summer. Good grass and plenty of water. Rates: cattle 30c, horses \$1.00. Address Christian Sodacut, General Delivery, North Platte. 35-2

Fancy articles of all kinds, aprons, rag rugs, porch pillows and home made candies will be on sale at the Episcopal Guild fair and supper May 20th at the Masonic hall. Beginning at 5:30 a cafeteria supper will be served.

Harry Block has purchased of D. M. Hoggset the house the latter is erecting in the 300 block on south Sycamore street, for which he will pay \$10,500 when completed. Mr. Block has consequently abandoned his plan of erecting a home on his lot at the corner of Fourth and Willow.

OUR SPECIAL BARGAIN COUNTER

In Homes until May 26th. On Easy Terms.

Look them over—Act quick First come—First Served.

613, 617 and 621 Sheridan Ave. off of West 6th St. Two brand new 4 room cottages, wired for lights; and one 3 room new cottage, also wired, with pump in kitchen. They are cozy, new and well built, all ready to occupy. Lots 44x126. Sidewalks.

The 4 room houses can be bought for \$2400 each, with only \$500 cash down and \$25 per month, like rent. Interest 8 per cent payable quarterly.

\$2200 buys the three room house on the same terms.

618 and 614 North Lincoln Ave. off of west 6th st. These homes have 5 rooms each, all modern except heat. Good buys. Possession soon. \$2900 for the north house. \$400 cash, balance \$40 per month, 8 per cent interest payable quarterly. \$2700 for the south one. \$300 cash, balance \$35 per month, 8 per cent interest payable quarterly. Sidewalks, east front, nice lawns.

715 west 7th, st. 6 rooms 1 1/2 story. Lights, city water, south front. Lot 66x132. Nice trees, sidewalk. Immediate possession. \$2900.00. \$500 cash down, balance \$10 per month with interest 8 per cent payable quarterly.

THE H. & S. AGENCY has this bargain counter. Why pay rent? Let us show you the goods ready for delivery.

See phone book: J. C. HOLLMAN, J. E. SEBASTIAN.

Whp wants a husband for a dollar?

## Pertinent Facts About Real Estate Assessments.

(BY KEITH NEVILLE).

County Assessor Allen has issued orders to local assessors to base the assessment throughout the County on the present abnormal price of real estate which will mean an increase of more than 100 per cent in taxes. Taxes are levied to raise funds to conduct the governmental agencies of the community and state. Sufficient funds should be raised for these purposes, but it is not policy to provide greater amounts than are necessary. The state constitution provides that all classes of property shall be taxed equally in proportion to their relative values. In theory it does not matter whether the assessment is high and the levy low, or the assessment low and the levy high, the result would be the same. Throughout the history of the state, however, tax officials have held that the interests of the tax payers are best conserved by a low property assessment and as a result the actual value of property in Nebraska has always been fixed at from one-third to one-half of its sale value, the speculative price being disregarded, and as an additional safe guard, the legislature in many instances fixes maximum levies.

In 1919 the total assessment for Lincoln county was approximately \$7,000,000.00. The total levy was approximately 129 mills, varying somewhat in different precincts. The amount raised in the taxes therefor was about \$180,000.00 based on one-fifth of the actual valuation. The state, school and city levies will be raised for 1920 and according to the best information attainable the total levy will be 150 mills. The amount raised in taxes under the new assessment in 1920 would be therefor approximately \$420,000.00. As an argument in favor of a 100 per cent increase in assessment, it is said that sufficient funds are not being raised to properly conduct the business of the city and the school district. If this is true, it is the fault of the public officials and not of the assessment. The maximum general fund levy for the city is 15 mills and only ten mills was levied by the city last year for this fund. In the school district the maximum levy is 100 mills and last year only 42 mills were levied by the commissioners for the city school district. It will therefore be seen that greatly increased revenue would be raised by increasing the levies and that there is absolutely no argument for a greatly increased assessment. The county is the only unit that is running close to the maximum and an increase in assessment of 30 per cent, which will be the average throughout the state, will provide ample funds for it. Many levies are fixed by the legislature and cannot be reduced by state or local officials. An increase in assessment will raise for such funds much more money than would be required. This

would be true as to the state capital levy and locally as to the court house levy.

The price that property is bringing at any given time is not a proper basis upon which to establish values for purposes of taxation. The assessment stands for four years and no one can tell what the value of property will be in the future. Levies are fixed yearly. Such a basis has never been used in Nebraska to establish the value of any class of property for purposes of taxation. If an assessor approaches the average property holder and suggests a value a few hundred dollars below what his property might bring in these abnormal times, the owner is apt to think that it is a fair valuation for purposes of taxation. It is not. If the assessment is greater than from one-third to one-half of its speculative value it will be assessed for more than the average of similar property throughout the state. For tax officials to arbitrarily revolutionize the system that has always been in vogue in the taxing of property is inimical to the increase of the taxpayers and it should not be permitted.

I have secured information from counties in every part of Nebraska and find that the increase in most instances will be approximately 30 per cent over the assessment of 1916. While in a few instances, as in this county, a greatly increased assessment is contemplated.

The state board of equalization and assessment, when the returns are in, will strike an average for the state arbitrarily raising counties that are materially below the average, they will not, however, reduce the assessment of counties that are materially above the average and such counties will then pay for the next four years very much more than their proportionate shares of state taxes. It is obvious therefore, that while no injury will accrue to other counties should Lincoln County be below the state average, a very considerable injury will accrue to Lincoln County tax payers should the county be materially above the average for the state.

Figures are not available from precincts out in the county, but I have reliable information that in many instances precinct assessors are using the present abnormal sale price as a basis. In North Platte, assessors in the Third and Fourth wards have not commenced the assessment of real estate. If permitted to follow their own judgement and conscience I believe that they will turn in a fair and equitable valuation; but in the First and Second wards the assessors are fixing the valuation of property generally at from 75 to 300 per cent increase over the previous assessment. Such an assessment is a menace to the future growth and prosperity of the community, for should taxes be based on such an assessment every proposition for civic betterment involving additional taxes will be voted down without question. Rates would also be increased and nothing is more undesirable than to have North Platte acquire the reputation of being a high rent town. The average home owner pays no attention to the assessment of his property until he goes to the office of the treasurer to pay his taxes. It is then too late to secure redress, if his taxes are higher than they should be. It is this class of tax payers that this article is intended to arouse to a realization of the situation that confronts them. The man possessed of considerable property is quite capable of protecting himself from unfair assessment and requires no friendly word of warning.

It is to the interest of every tax payer to find out from the local assessor what value is being placed upon his property. Be sure to ask for the total of house and lot. They are assessed separately. Multiply one-fifth of the assessment by 150 mills to determine the approximate tax for 1920. By referring to the last tax receipt the percentage of increase will be determined. In justice to the county commissioners it must be said that they probably have no knowledge of what is being planned by the county assessor. Commissioners Herminghausen, Springer and Koch have always had the interests of the tax payers at heart and have consistently fought to keep down taxes. That they would favor this excessive and unnecessary tax program is inconceivable. The county treasurer has nothing to do with the assessment of property. His duty is to collect the taxes and he is out spoken in his disapproval of the program of the county assessor.

The time to secure a proper assessment of property in Lincoln county is before the assessment is completed, June 1st. It will be much more inconvenient and will add greatly to the work of the commissioners if the tax payers wait until the commissioners sit as a board of equalization. This revolutionary tax program must be fought to a finish. For it will if it becomes effective mean that Lincoln county will pay approximately 70 per cent more than its share in state taxes.

Following is a list of properties taken at random showing the old and new assessment, the old tax and the estimated tax for 1920. It will be noted that the properties cited are for the most part in the additions to North Platte. The assessors have not yet reached much of the property in the original town. It is probably a coincidence that the county assessors home shows a smaller percentage of increase than any other property listed.

Estimated

Old Tax

New Tax

Earl Stamp..... East 4th. St. \$1900.00

W. F. Stack..... East 4th. St. 1800.00

Carl Simon..... East 5th. St. 2400.00

Alphonse Picard..... East 4th. St. 1600.00

Theo. Tottenhoff..... East 4th. St. 1600.00

Wm. F. Stack, Jr..... East 5th. St. 1300.00

Wm. E. Shuman..... East 4th. St. 3000.00

Charles Keen..... So. Chestnut. 1150.00

O. E. Elder..... So. Sycamore. 2000.00

Jos. F. Schwaiger..... West B St. 1550.00

Thos. Orton..... So. Ash. 1425.00

York Hinman..... West 3d. St. 5525.00

W. F. Voselpkas..... So. Vine. 2100.00

Fred Perrett..... West 3d. St. 2350.00

A. S. Allen..... West 2nd. St. 1900.00

Joseph L. Souder..... East 4th. St. 4600.00

The Joseph L. Souder property was built in 1919 and hence was not previously assessed. The total cost of this property including lot was \$3800.00.

### LOCAL AND PERSONAL

Mrs. York Hinman is reported to be quite ill.

Dr. E. W. Fetter made a business trip to Brady Wednesday.

Try the Rexall first, it pays. 14th

Anyone wishing to purchase a good second-hand Hester phone 797F14.

C. H. Kammerer entered the Twinem hospital this week for treatment.

Ralph Vroman, who recently underwent an operation for appendicitis is reported to be doing nicely.

Mrs. Ethel McMullen is expected to arrive Sunday from Omaha for a visit with her sister, Mrs. L. B. Redmond.

Miss Harriet Murrin, who is attending business college at Grand Island, is spending a few days with the home folks.

Herbert Duke and son returned the first of the week from a month's trip to Hot Springs, Ark., and to Oklahoma.

Sioux Campfire has just been organized. In order to earn money the girls are taking care of small children so that the mother may have a free afternoon. Any one interested may telephone to Marie Sinclair, 1069 W. Miss Gantt is the guardian.

Mr. and Mrs. Alex Fenwick left yesterday morning for Burlingame, Cal., which is located a short distance south of San Francisco. There they expect to make their future home. Mr. and Mrs. Fenwick leave North Platte after making it their home for about forty years, and with them go the best wishes of many friends.

One Chandler speedster and one standard touring car for immediate delivery this week. Get the car you have always admired and wanted at present reasonable prices—one of the few high grade products still available at a price without any profiteering. J. V. ROMIGH—Dealer.

Young, strong and handsome. Has no bad habits and will eat anything. Guaranteed to be kind and loving and to stay home nights. Will be on exhibition at the Keith Theatre Monday and Tuesday. If you have a husband, need a husband, are a husband or would be a husband, here's a picture with more fun and excitement than any circus when you were ten. All more we can say is—Come!

### Furniture For Sale.

3-piece Mahogany parlor suit, combination china and buffet sideboard, pedestal dining room table, six dining room chairs, Hoosier kitchen cabinet, gasoline range. Call at 621 west Fourth or phone 296W.

### Some Buy.

Six room strictly modern one-story home at 909 west Third. An ideal home at the figure. Lot 66x132. Gas stove and range goes with place. Price \$7,500. Get busy if you want it.

### A BARGAIN.

In a strictly new modern home at 317 So. Sycamore. 5 rooms, full basement, garage linoleum and gas heater in basement goes with place. New garage 18x24, cement drive way and a real home for \$6,800. If sold before June 1st will take \$6,500. Completely furnished. Immediate possession.

### THE H. & S. AGENCY.

### Exclusive Agents.

### For Sale.

One and one-half lots opposite City Park on East Fourth Street. Will consider a car on same. Phone 471J. 362

### Keith, Tonight.

### GLADYS BROCKWELL

### IN

### 'THE DEVIL'S RIDDLE'

With youth killed, she pawned her heart for love. Sunshine comedy---

### TRAINING FOR HUSBANDS

## Keep a Record of Your Trip

A COMPLETE LINE OF EASTMAN KODAKS JUST ARRIVED

Also Films and Kodak Accessories.

"If It Isn't an Eastman, it Isn't a Kodak"

GUMMERE-DENT DRUG COMPANY



### Make Spring House Cleaning Easy

Think of washing all the winter things that have to be put away, without work on your part, without a bill from the laundry or cleaner.

Think of washing all these things spotlessly clean, and so quickly that they will be on the line, in the warm April sunshine, early in the morning.

## Blue Bird ELECTRIC CLOTHES WASHER

will do this for you. It can do it, because Blue-Bird operates on the oscillating principle—the correct one for washing machines. The water action is so strong that it cleans everything perfectly without any other help. Therefore, the inside of the copper tub is absolutely smooth.

Moreover, the all-steel wringer which locks in three positions, carries the fine laces as easily as heavy blankets.

Free Demonstration

See for yourself why 60,000 women are enthusiastic BlueBird users.



North Platte Light & Power Co.