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Two in a Window.

(Copyright, 1902, by Daily Story Pub. Co.)
When I got on the street car at Eleventh
street I accidentally seated myself
within hearing distance of an animat-
ed conversation. At first the
waves of sound that assaulted my
ears were mere irritating noises, but,
unconsciously, I grew interested.

In the principal talker I recognized
a visitor to the national convention of
The Daughters of Rachel, then meet-
ing in our city. She was a big, florid
woman, whose ample bosom was a
vast pin-cushion stuck full of various-
colored badges and designs. She
wore a bird of paradise on her big
velvet hat and lemon-colored gloves on
her fat hands. The other woman was
angular and tall, and dressed in
black; in the matter of insignia she
contented herself with only the little
gift pitcher hung by a blue ribbon that
was the delegate's badge.

From the conversation I judged that
they were old friends—possibly cousins—
and met now, in a strange city, for
the first time in years.

"And when was all this?" asked the
thin Rachel.

"A year ago, come May," answered
the fat one. "'Twas during our street
fair. As I was saying, Agnes said she
wouldn't do it for nothing in the
world; so there they were—her pa
begging her and promising her every-
thing you could think of from diamond
earrings to a refrigerator; or threat-
ening to cut her off with sixpence. But
I knew from the set to Agnes' mouth
she wasn't going to do it. She's got
a mouth just like her pa's. I felt real
sorry for Mr. Fox, too."

"I don't think he could have ex-
pected his daughter to be married in
his store window," interrupted the
thin Rachel, "he ought to have given
it up when he couldn't get anybody
else."

"You don't know Mr. Fox," rejoined
the other, "he never gives up anything.
Of course he hadn't any idea, when he
advertised for a couple, that somebody
wouldn't come, being as how he offered
such grand parlor furniture to the
one would do it. But when Monday
came and no couple and the wedding
promised for Thursday, then he got
scared and told Agnes he was going
to fall back on her if nobody else
turned up, being as how she was going
to be married in a month, anyhow.
Agnes took on awful about it, she
was a tender hearted little thing and
she hated to go against her pa; but
she wouldn't give in for a long time."

"You don't mean to say she gave
in at last?" asked the thin Rachel.

"I never have been able to decide
whether she did or not," responded the
stout one doubtfully. "Wednesday
morning—you know the wedding was
set for Thursday at one o'clock—well
Wednesday morning at breakfast her
pa said, real stern-like, 'Agnes, I'm
tired of all this foolishness. You
are to be married to-morrow in that
window or never with my consent—
do you hear?' And Agnes answered,
just as meek as Moses, 'Yes, sir.'"

"You could have knocked me down
with a feather. Mr. Fox looked sorter
surprised himself. He asked her if
she promised. 'Yes, papa,' she said
over again. I declare that man looked
ten years younger. He patted her on
the head and told her he had known
all along that she was too good a girl
to hold out against him and that he
wouldn't have made her do it but he'd
advertised it and promised it and
maybe strangers had come to the city
partly to see it and he just felt bound
to do it; and then he went out to help
Mr. Martin get the license.

"As soon as he was gone, Agnes put
her head down on the breakfast table
and cried fit to kill herself. I never
was so sorry for anybody in my life."

"Well, her pa had had that window
fixed up ever since the week before
with the floor covered with white, and
a table fixed up for an altar, and two
white footstools, and smilax wreathed
all around. 'Twas real nice looking,
and that day he had the florist put in



Agnes took on awful about it.
palms and white roses. You bet
there was a crowd around the store
that day.

"Well, that Wednesday Agnes worked
like she always did—she was her
pa's cashier in the furniture store—
thinking all the time about it's being
the last time, I reckon, and Mr. Mar-
tin came round like he always did, at
half-past eight.

"I was beginning to undress, about
eleven, when Agnes came in.

"Don't undress, Aunt Carrie," she
said.

"I asked her why not.

(To be concluded on page eight.)

Genuine cigar clippings; no
stems, at O'Neill, cigar factory. 4-4

The Assessment of Railroad Property.

How it is Arrived at by the State Board of Equalization.

The Method Prescribed by Law for its Apportionment to the Several
Counties and Municipalities.

The Distribution of Railroad Value a Benefit to Outside Counties.

(ISSUED UNDER AUTHORITY OF THE RAILROADS OF NEBRASKA)

Some complaint is made in cities regarding
the manner in which State Boards of Equalization
are obliged to distribute the values of railroad property
throughout the various counties, not allowing cities
with great terminal facilities and fine depot accommo-
dations to assess that property locally within the
cities, but obliging its value to be distributed along
the lines of the road in accordance with a mileage
basis.

The principal reason that this is done is the fact
that it is the law; the Board of Equalization is di-
rected in its action by that provision in the law relating
to revenue, Sec. 40 of the Statute. After providing for
a system of returns to be made by the railroads of
Nebraska each year, the following provision is plain
and explicit:

"As soon as practicable after the Auditor has
received the said return, or procured the information
required to be set forth in said return, a meeting of
the State Board of Equalization, consisting of the
Governor, State Treasurer and Auditor, shall be held
at the office of the said Auditor, and the said Board
shall then value and assess the property of said cor-
poration at its actual value for each mile of said road
or line, the value of each mile to be determined by divid-
ing the sum of the whole valuation by the number of miles
of such road or line."

Now, does this manner of distribution of railroad
property injure the cities having these terminal
facilities?

In the first place, the terminal facilities would be
of no value to the railroads were they not taken in
conjunction with the balance of their property. The
distribution of property in this manner is a general
rule adopted by most of the States of the Union, and
in a great many instances, suits have been inaugu-
rated attempting to separate this value, and assess the
same within the localities where located, but courts
have universally decided that this would not be the
proper way of making such an assessment. Exactly
such a case as this was made in the State of Colorado,
taken to the Supreme Court and decided within the
past few years. The assessor in Arapahoe County
desired to assess the terminal facilities of the rail-
roads centered there within that county, not giving
credit for this valuation to the outside counties. The
people of the State representing the outside
counties took issue on the matter and it was decided
that this value should be distributed throughout the
State, and this was a case in which the railroads
themselves would have been benefited by the change
proposed, from the fact that the rate of taxation in
the County of Arapahoe is less than what it is in the
outlying counties.

In every instance where the terminals of railroads
are located in cities, the railroads are a benefit to the
cities much greater in proportion than the cities are a
benefit to the railroads. The terminal cities and the
railroads should work together in the development
and assistance of the counties tributary to these places.
The distribution of value in accordance with the law
assists the poorer counties in carrying on their schools
and making those necessary improvements which in-
duce settlers to locate there, and in return for this
assistance their future business and interests natu-
rally assist in building up the terminal localities as
well as the railroads. While at first glance, this dis-
tribution of property would not look fair to Omaha,
for instance, the citizens of Omaha certainly should
know that almost any city in the State would gladly
trade positions with that city, in case the railroads
would do as much for their locality as they have done
for the City of Omaha. The distribution of valuation
of terminal facilities along the lines of the railroad,
thus helping the whole state in the future, is a help
for Omaha as well.

While it might be popular in Omaha to advocate
a change in this system of distribution, it certainly
would create an antagonism against that city through-
out the whole state, and would run counter to the general
rule regarding railroad taxation. In case railroads
were obliged to accede to such a proposition, any
thinking man would know at once that the great
shops, the yard facilities, the car repairs and all of the
features that make up this value, would naturally go
to those cities that would make it an object for the
roads to construct at their respective places.

For the purpose of increasing the population of
their localities, cities would gladly forego this tax, as
an inducement to the railroads to locate such institu-
tions there.

In Wisconsin, neither cities nor counties receive
tax from railroad corporations; it all goes to the state,
but this would hardly be popular in Nebraska, where the
railroads in many instances pay from 50 to 75 per cent
of the taxes collected in the counties along their roads.

It has been charged that the State Board of
Equalization has for years pursued a haphazard
method in fixing the assessed valuation of railroad
property for state and county taxation, and that such

property has been virtually exempted from municipal
taxation. An investigation of the matter will readily
show that this charge has no foundation in fact.

In pursuance of the requirements of law, the rail-
road companies have each year submitted for the con-
sideration of the Board, sworn statements or schedules
of their tangible property, setting forth in detail the
mileage of main and side tracks in each county, the
number of depots, station houses, tool houses, stock
yards, etc., and complete lists of the rolling stock and
moveable property on the right of way and depot
grounds. They have also made to the State Auditor,
statements under oath of the revenues of the compan-
ies, gross and net, their capitalization and the interest
paid on their bonded indebtedness.

The valuations reported in the property schedules
have been recently criticised, but the valuations in such
valuations are easily explained by the fact that some
companies report what they believe to be the proper
assessable value of the various items, in conformity
with the assessment of other property in the state,
while other companies approximate the actual value
of the items, depending upon the board to fix the
scale of uniformity.

The board has never relied upon the valuations re-
ported in the railroad schedules as a guide in fixing its
assessments, but has always diligently sought the most
accurate sources of information within its reach. It has
in some cases had before it the data showing actual
cost of construction of the properties, and in others,
the carefully prepared estimates of expert engineers.
For several years past, the respective boards have had
access to and have considered the testimony in the
maximum rate cases, where the roads were not likely
to show diminutive valuations.

In the case of the Union Pacific, the record shows
that the present assessed valuation of its main line
represents more than 25 per cent of the cost of repro-
duction as given in the testimony in the Nebraska
"rate case," and as 10 per cent has been shown in
recent controversies to be amply sufficient for the
equalized valuation of the tangible property, the
additional 15 per cent, or thereabouts, is either excess
assessment, or it may be said that this three fifths
additional assessment may cover all possibilities of
intangible values that may pertain to the property as
a "going concern," its earning capacity, good will,
etc.

So in the same estimates or testimony relating to
the Union Pacific line from Kearney to the Wyoming
state line, which comprises over one-half of the mile-
age across the state, the testimony shows that the
assessed valuation of \$9,800 per mile through those
counties represents about 40 per cent. of all the tan-
gible property of the railroad on that section of the
line. It is, however, incorrect and misleading to state
that any single portion of the road either in Douglas
County or in Cheyenne or Kimball County is assessed
at \$9,800 per mile.

This rate per mile, as entered on the tax lists,
represents merely the distributive share accruing to
the county or municipality, of the entire valuation of
the whole road, which distributive share is explicitly
designated by the laws of the state as a ratable mile-
age proportion of the valuation of the entire line.
In this way the terminals in Omaha (except headquar-
ters, shops and vacant terminal lands, which are
assessed locally) are distributed and taxed in every
city, village and school district along the whole line
from the eastern to the western boundary of the state.

This method of apportionment is upheld by the
Supreme Court in a recent decision, relating to the
Rulo bridge, in the following language:

"What was the purpose of the legislature in re-
quiring the right of way, roadbed and superstructure
of a railway to be assessed as a unit? The common-
sense view of the subject would seem to be that such
purpose was to enable the proper authorities to distri-
bute the avails of taxation equitably among all the
municipal subdivisions through which a road may
pass, in the ratio which the number of miles within
such subdivision bears to the total number of miles of
road within the state, treating each mile as equal in
value to every other mile, and regardless of whence
came the power under which any particular portion
of the road is constructed. A railroad might have
vast terminals at one point, worth as much as the
remainder of the line, though it extended through a
dozen counties. The subdivision in which these ter-
minals are located is not, under this law, permitted to
reap an advantage over other localities by reason of
the mere accident of location, but must share its ad-
vantages with these others pro rata. That, evidently,
is the reason behind and under this legislation."

It has been alleged that the outside counties have
been "buncoed" by this method of distribution. A
careful study and analysis of the foregoing statement
of facts and figures must convince the people of those
counties that this form of buncoing leaves little to be
desired except more of the same kind.

A Simple Life-Saver.
It is not generally known that when
a person falls into the water a com-
mon felt hat may be used as a life-
preserver, and by placing the hat
upon the water, rim down, with the
arm round it, pressing it slightly to
the breast, it will bear a man up for
hours.

Concerts in Darkness.
German musicians ask that concert
managers introduce the reform of giv-
ing their programs in the dark, that
the delights of the eye may not de-
tract from those of the ear.

Horses His Strong Point.
Sporting Friend—All this worry, my
dear fellow, arises from your not
knowing how to manage the women
folk. A woman requires to be treated
as tenderly as a horse.

Ripening Pineapples.
A New York dealer ripens pineap-
ples for the market by artificial pro-
cess. He puts them in a room heated
to 110 degrees, and ordinarily three
and a half of four days are required to
thoroughly ripen the fruit.

Safeguard Nelson Column.
The British Navy League has been
officially informed that the safety of
the Nelson column will have to be ab-
solutely assured before King Edward
is advised to give his assent to any
bill providing for a "tube" railway un-
der Trafalgar square, London.

Natural Wealth of New Mexico.
The population of New Mexico is
now 195,000, which is more than dou-
ble what it was ten years ago. In
his last report Gov. Otero says the
territory is capable of supporting a
population of 5,000,000.

Blind Creatures of the Earth.
One hundred and seventy-two spe-
cies of blind creatures are known to
science and many more are constantly
being discovered in great caves.

Peach-Growing in Connecticut.
Connecticut is getting to be a great
peach-growing state, according to J.
H. Hale of South Glastonbury. The
state this year will probably market
1,000,000 bushels, which is doing
pretty well for rocky and bleak New
England.

Popularity of Statesmen.
"Uncle Joe" Cannon has the reputa-
tion of receiving more mail during a
session of Congress than any other
member. Senator Hoar for several
days after he made his last speech on
the Philippine bill received an aver-
age of two hundred letters a day.

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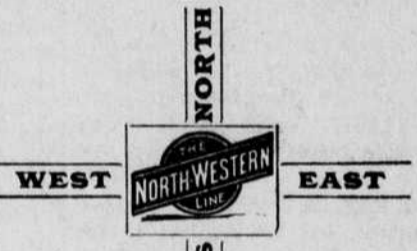
SECOND—Because, if the chil-
dren are delicate and sickly, it will
make them strong and well.

THIRD—Because, if the father or
mother is losing flesh and becom-
ing thin and emaciated, it will build
them up and give them flesh and
strength.

FOURTH—Because it is the
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Passenger west, No. 3.	10:00 P. M.
Freight west, No. 27.	9:15 P. M.
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