

For over sixty years Mrs. Winslow's Soothing Syrup has been used by mothers for their children while teething.

If they refuse to take a record of their failure to do these things? What stronger proof is needed of fraud and collusion between them and the transportation company whose property they have exempted simply because they have refused to find the value?

ROY'S DRUG STORE

We say "Roy's" drug store—as a matter of fact it is EVERYBODY'S drug store almost. Roy only conducts it, buys and keeps to sell the goods, and meet and force competition.

We make a specialty of all kinds of Stock and Poultry Foods, etc. Don't miss us.

Roy's 104 No 10th Save Money

Prudent people buy their drugs and patents here and save money. Here are a few prices:

Riggs Cut Rate Pharmacy

12th and O STS., Lincoln, Neb. Your Summer Outing. Steel Steamship MANITOU



COOL COLORADO THE PLACE TO GO. Think of a round-trip rate of only \$15.00 to Denver, Colorado Springs (Manitou) and Pueblo.

Great Rock Island Route

Write for books entitled "Camping in Colorado," "Fishing in Colorado," and "Under the Turquoise Sky."

NOTICE—Annual Statement. At the annual meeting of the stockholders of The Lincoln Supply Co., a corporation duly organized under the laws of the state of Nebraska, the books of the said corporation closed to June 21 were examined and the assets were found to be \$23,509 and the current accounts and bills payable \$8,252.87.

M. HOWLAND, Clerk. State of Nebraska, Lancaster County—ss.

The Missouri Pacific, in the same way, worth at least \$50,000 a mile. The Rock Island can be sold in the market for \$53,000 a mile, and yet both of these roads are assessed at less than 10 per cent of their value.

What I have said of these roads applies also, though with less force, to the smaller roads. Because there is no question even when you get among railroads that the bigger the road the bigger the sinner. Now you take the Burlington. They have arranged this thing in such a way that if a man didn't want to know he easily couldn't.

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but when you get the net earnings and when, as counsel say, or seem to claim, that the franchise was considered, have you considered the franchise and net earnings? Not at all, the net earnings are simply one guide to the value of the property, but as pointed out by Judge Miller in the T. B. & W. case in Illinois a road may lose money for two or three years, but it may, in a bright future, be in a territory which is developing and growing and in the future it may pay large dividends and be profitable to the owners, and when that condition exists the franchise has a value that should be taxed.

It is true, it is the duty of these assessors to assess it in that way. If that provision were unconstitutional then the city assessor can take it up and assess it in that way, whether it be finally determined in this case or not or whether it be left for some subsequent time. But it seems to me it can be determined in this case; I think it is within the plain mandate of the constitution. So plain that there is no room to read between the lines, that all property must be taxed with uniformity for municipal purposes.

Senatorial Courtesy

A. Jeremiah Beveridge, the youthful prodigy, Absorbed in contemplation of his own profundity, Sat, wondering if Earth before had ever seen his like,

'Twas not the money question held this intellect renowned; Nor yet was it the tariff, but a subject more profound;

When on his vision hove a bulk that made his system weak, A wild and woolly Texan, with an overgrown physique, and with the state of Iowa. While an attempt is being made to sidetrack the gross earnings theory, I say that gross earnings in the main is the basis of the law now. I do not wonder, in view of the great earnings, that the railroads are seeking to lead us on to some other method of determining valuations.

For Sale

Good farm, 1 1/2 miles to station. Fillmore county, good 8-room house, barn, granaries, hog house, 130 acres under cultivation; price till August 1, 1902, \$35 per acre. Another nearby, in York county, at \$31.25 per acre. Several very good farms in Harlan, Furness and Good counties at \$12.50 to \$15 per acre.

The renomination of John S. Robinson for congress in this district by the fusionists is not only well received by the parties that placed him in the field, but by all fair-minded men of the district who do not happen to be politically hide-bound.

the charges are paid by taxation within the city of Omaha for municipal purposes. So that we contend that this property getting the same protection in every respect as all other property within the state; this property getting that which is known as municipal protection as distinguished from state protection carried out by the county, that in this property, while it should be assessed and distributed over the lines for state and county purposes and treated as a unit, yet, under the rule of the constitution which says that all of it shall be assessed uniformly, that provision of the constitution requires that this property shall be assessed the city of Omaha for municipal purposes at the same ratio as other taxpayers of that city pay on property within the corporate limits, is the language of the constitution.

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THE IOWA SITUATION

Executive Council and Railroad Tax Bureau Having a Seance Wonderfully Like That Enacted Some Weeks Ago in Nebraska

Over in Iowa the railroads are having all kinds of trouble with the "executive council," which corresponds to our state board of equalization in the matter of assessing railroads. The Iowa revenue law requires property to be "valued" at actual value, and it is taxed on one-fourth of that valuation.

In a discussion of the railway assessment question a few days ago, Governor Cummins, who is a member of the executive council, seems to favor a raise in the assessment, just as Governor Savage did in Nebraska, and it remains to be seen whether he will be overruled, as Savage was, by the other members of the council.

San Juan Hill

Two Performances Daily, 2 and 8 P.M. Rain or Shine. Admission 50c. Children Under 9 Years 25c Reserved Seats (including admission) \$1.00 On Sale at Riggs' Pharmacy, 12th and O Streets.

It is entirely likely that in the northern part of the state, where the rise in prices has been greatest and where there have been the greatest number of sales, the discrepancy between assessed and selling values will be still more marked. Thus, in Kossuth county the average assessed value is less than \$28 an acre, and in Palo Alto it is still lower than in Kossuth. Assuming that the average for the entire state may not be far from the Story county figure, it is probable that this investigation is going to prove that land in Iowa is taxed upon about 16 per cent of its value.

charged up as part of the operating expenses. The Northwestern has put in to Iowa over a million dollars in betterments every year and charged these to operating expenses.

It is already apparent that some very interesting facts about the assessment of Iowa farm lands during the year 1901 are going to be presented to the executive council when it begins the consideration of railway assessments next week. The railway companies have had the officials of many counties, if not of all, prepare and certify to statements showing the amount of lands sold, the selling price, at the assessed valuation. A sample of these statements will disclose the investigation in Story county. These show that during the past year 10 per cent of the real estate of the county has changed hands, which is most remarkable in an old and well settled county like Story, and that the average selling price has been more than \$20 an acre above the valuation put upon the land by the assessor.

Excursions Abandoned

Excursions to New York City, Atlantic City and Montreal advertised by the WABASH for July 31, Aug. 7 and 14, have been abandoned.

Excursions to Yellowstone Park. The Burlington Route is organizing a personally conducted excursion to and through Yellowstone Park to leave Nebraska points Tuesday, August 5.

Typewriting robbed of fatigue by the New Century. REASON—Nicely balanced mechanical construction. RESULT—Less labor and more work.

American Writing Machine Co. 415 South 15th Street, Omaha, Nebraska.

THROUGH YELLOWSTONE PARK. The Burlington Route is organizing a personally conducted excursion to and through Yellowstone Park to leave Nebraska points Tuesday, August 5.

Uncommonly low rates have been made for this excursion. The total expense of the trip will be less than \$100. If you're interested, write for a copy of illustrated itinerary to J. Francis, General Passenger Agent, Omaha.

When coming to the direct question of what value shall be placed upon Iowa railroads, it seems to me that the proper inquiry is what these roads will sell for. If they will sell for more than the cost of reproduction they are worth that much. If they will sell for the amount of capitalization they are worth that much. Inasmuch as this is not a class of property which can be sold on the market, we must put ourselves in the position that a man coming to buy a railroad would do. He would look at the physical condition, the location, the conditions of the country through which the road passes, the history of the property and its earning capacity in the past.

The tax bureau over in Iowa seems to be a more industrious body than their fellow laborers in Nebraska. The following from the Iowa State Register will show part of the work they are doing: It is already apparent that some very interesting facts about the assessment of Iowa farm lands during the year 1901 are going to be presented to the executive council when it begins the consideration of railway assessments next week.

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LINCOLN ONE DAY ONLY FRIDAY, AUG. 1ST ADIEU FOR A TIME NEXT YEAR EUROPE

BUFFALO BILLS NEW FEATURES JUST ADDED

WILD WEST COW-BOYS, MEXICANS, BUCKING BRONCOS, AND AMERICAN INDIANS

The World's Mounted Warriors AMERICANS, BRITONS, GERMANS, ARABS.

ROUGH RIDERS WEST GIRLS, CUBAN PATRIOTS, ROOSEVELT ROUGH RIDERS.

THE U.S. COAST GUARD Life-Saving Service

LIFE SAVERS Grand STREET CAVALCADE Led by Col. W. F. Cody, Buffalo Bill, THE BATTLE OF SAN JUAN HILL

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