

STOCK BRANDS.

Buy the best of stock with your brand, like the following, for \$25.00 per year. Each advertisement is for one year. Every farmer or stock raiser should have a brand. The following are the best brands in the state. It is the only way to protect your stock from being stolen. It is the only way to get the most out of your money for you.

\$500 REWARD.

For the arrest and conviction of any party or parties stealing or disguising any brand of stock belonging to the undersigned parties.

F. K. JANDT.

Branded on left hip with on left hip. Also on left jaw, on hip of cattle. Post Office, Harist, Sioux County, Nebraska.

GEORGE SWANSON.

Cattle branded on left side. Also on left shoulder. Range on Faldler Creek. Any stock branded as above being estray from my range, discovered by any body giving me information will be rewarded. Address, Ft. Robinson, Nebraska.

J. B. PARKER.

Horses branded on left shoulder and cattle same on hip. Sheep branded on back or on neck of sheep. Range on Faldler Creek and White River. Address, Ft. Robinson, Nebraska.

DEEP CREEK LIVE STOCK CO.

Branded on left hip of cattle and on left shoulder of horse. Range on Deep Creek. Address, Deep Creek Live Stock Co., J. H. HALBERT, Foreman, Glen, Nebraska.

CHARLES NEWMAN.

The brand represented in this notice and branded any where on left side of cattle, and over-lap out from the right ear. Also the same brand on left thigh of horse, belongs to the undersigned. Range near East Springs, north part of Sioux county. Address, Harrison, Nebraska.

SAMUEL KNORI.

Cattle branded any where on left side of the animal. Range on Prairie Dog and Mon hog Creeks. Address, Harrison, Nebraska.

REWARD.

I will pay \$5.00 reward for each head of Dave Colville's horse branded on either jaw or thigh. Turned over to John Banner on Running water, also \$100.00 for proof to convict any person unlawfully handling any of said horses.

W. J. A. RAUM.

Horses branded on right thigh and shoulder. Cattle branded on right jaw. Also, I have horses branded on left thigh. Post Office Address, Harrison, Sioux Co, Nebraska.

J. S. TUCKER.

Branded on left shoulder of horses and on left side of cattle. And this on right side. Range on Silver River, near Glen. Post Office Address, Glen, Nebraska.

J. E. PHINNEY & BOSS.

Cattle branded on left side. Post Office Address, Harrison, Neb.

A. T. EDWARDS.

Branded on left side of horse. Range on Silver River, near Glen. Post Office Address, Glen, Nebraska.

BREWER & Co.

Branded on left side of horse. Range on Silver River, near Glen. Post Office Address, Glen, Nebraska.

REWARD.

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J. D. Proctor.

Cattle Branded on left hip. Also Horses Branded the same on left shoulder. Range, southwest of Andrews. Post Office Address, Harrison, Neb.

HENRY WARNEKE.

Cattle branded on left side. Range on Running Water Creek. Post Office Address, Harrison, Nebraska.

FRANK NUTTO.

Cattle branded on the left side and same on left shoulder of horses. Also some of the Horses are branded on side and the shoulder some as described above brand. Address, Harrison, Nebraska.

Press-Journal

THURSDAY, June 26, 1902. C. C. Burke, Prop.

ENTERED IN THE POST OFFICE AT HARRISON NEBR. AS SECOND CLASS MATTER OFFICIAL PAPER OF SIOUX COUNTY.

One Dollar Per Year.

OLAIVE HARRIS.

Cattle branded as shown on left side with left ear clipped. Range on Running Water. Post Office Address, Marshand, Neb.

J. R. HUNTER.

Stock branded on right side or hip. Address, Ed. Hunter, Foreman Harrison, Neb.

County Maps.

The Press-Journal has printed a limited number of maps on Manila card board which can be secured for 10c each. They will also be given as a premium to new subscribers.

A. R. KENNEDY.

Cattle Branded on Right Flap shoulder. P. O. Address, Crawford, Nebraska.

ED. MASON.

Cattle Branded on left side. Range on Running Water. Address, Agate, Neb.

ROBERT F. NEECE.

Cattle Branded on left side. Range on Running Water. P. O. Address, Agate, Nebraska.

ACTION OF BOARD OF EQUALIZATION EXPLAINED

Reduction in Valuations by County Assessors Obligated the Board to Make Similar Reductions in Railroad Valuations.

Careful Investigation Shows that Nebraska Railroads Are Still Assessed Too High, Compared with All Other Property in the State, Notwithstanding Reductions Made by Railroad Boards in the Latter '90s.

(Passed Under the Authority of the Railroads of Nebraska.)

For years past it has been quite generally contended that the railroads should be required to bear their just share of taxation. Nebraska has had a succession of reform administrations, who used this argument as one of the essential planks of the platform on which they were elected. There has been a succession of changes in the political complexion of what is known as the Board of Equalization, composed of the Governor, Treasurer and the Auditor of State. During these successive changes the railroads have not presented their case to the people, but in each case have waited until the parties whom the people should select were elected to office, and then presented the question of railroad taxation to them when they acted as objects of

this Board of Equalization. Thus it comes that during the past ten years there have been republican, democratic and populist governors and members of this board in succession. These men elected to office have been representative citizens and men of integrity and honor, who have taken an oath to do what they considered right for the people, and the interests of the people, and in taking this oath they at the same time swear to do their duty in accordance with the law.

Governor.	Party.	Year.	Land.	Lot.	Per. Prop.	Railroad and Telegraph.	All Prop.
Thayer	Dem Union	1893	\$2,257,700	\$52,415,000	\$4,775,471	\$2,856,429	\$1,000,000
East	Dem Union	1894	2,257,700	46,212,500	4,775,471	2,856,429	1,000,000
Conroy	Dem Union	1895	2,257,700	44,771,714	4,775,471	2,856,429	1,000,000
Cronquist	Dem Union	1896	2,257,700	42,154,145	4,775,471	2,856,429	1,000,000
Holcomb	Populist	1897	2,257,700	39,536,576	4,775,471	2,856,429	1,000,000
Holcomb	Populist	1898	2,257,700	36,919,007	4,775,471	2,856,429	1,000,000
Holcomb	Populist	1899	2,257,700	34,301,438	4,775,471	2,856,429	1,000,000
Holcomb	Populist	1900	2,257,700	31,683,869	4,775,471	2,856,429	1,000,000
Paynter	Populist	1901	2,257,700	29,066,300	4,775,471	2,856,429	1,000,000
Paynter	Populist	1902	2,257,700	26,448,731	4,775,471	2,856,429	1,000,000
Evans	Republican	1901	2,257,700	23,831,162	4,775,471	2,856,429	1,000,000

From this statement it will be seen that the railroad and telegraph property had a valuation in 1893 of \$2,856,429 and in 1902 it was \$2,856,429, or a decrease of 100 per cent. The value of the other property assessed for 1893 was \$100,000,000, and for 1902 it was \$100,000,000, or an increase of 100 per cent. The value of the personal property assessed for 1893 was \$10,000,000, and for 1902 it was \$10,000,000, or an increase of 100 per cent. The value of the real estate assessed for 1893 was \$10,000,000, and for 1902 it was \$10,000,000, or an increase of 100 per cent. The value of the railroad property assessed for 1893 was \$2,856,429, and for 1902 it was \$2,856,429, or a decrease of 100 per cent.

Now, how are all these decreases and variations in assessment brought about? In 1893 and 1894 the assessors through the various counties so materially reduced the assessment of lands, lots and personal property that the railroad valuations given by the Board of Equalization in 1894 were a way above that figure which would obtain an equality in taxation with other property.

Owing to the material reduction in assessment of railroad property, the Board of Equalization was forced to materially reduce the same in 1894, and in that year the railroads paid practically twenty-five per cent more tax than they in justice should have done. In one accused Governor Holcomb of being any more friendly to the railroad corporations than the law would permit him to be, but in the present case it is a matter to the board in such a manner that a material reduction was made in the assessment of the railroads in Nebraska.

That board acted in this matter under their oath, which obliged them to equalize the assessed value of the railroads and make that amount conform to valuations based on other property. The assessment made at that time was only fair to the companies and put them back near to what they should have been placed.

However, the local assessors continued to reduce the valuation on lands, lots and personal property until the railroads were again paying twenty-five per cent more tax than they, under the constitution and law, should be required to do.

Since 1893 the local assessors have increased the valuation a little, but as was shown in a former advertisement the railroads were assessed \$100 per mile more value than they should have been in 1893, and are still paying more than their fair portion of taxes. During the years of hard times in Nebraska the railroads accepted this injustice and paid the taxes charged, hoping by the assistance thus rendered the poorer counties of the state to tide over the unfortunate condition of affairs, and in many instances they paid the tax charged while their stockholders got nothing.

Several members of the Board of Equalization that have been elected in the last ten years were honestly impressed with the belief that railroad corporations were not paying their just portion of tax, but when the facts have been laid before them they in each instance, irrespective of party, repudiated their oath and went no further than to reduce the valuation of the railroads still in their conscience believe that they were doing that equality in taxation guaranteed under our constitution.

1893	\$1,268,085.00
1894	612,754.00
1895	506,117.00
1896	291,153.00
1897	1,238,607.00
1898	1,361,257.00
1899	1,005,634.00
1900	1,001,845.00
1901	1,627,304.00
Total	\$8,972,796.00

This increase in buildings in the cities, and the vast increase in taxable improved lands, which should have added a hundred millions of dollars to the grand assessment roll of the state, would much more than make up for any amount of improvement on railroad property in the same time. In other words, improvement in the state has more than kept pace with improvement in the railroads.

These decreases of valuation in Douglas and Lancaster counties were to such an extent that there was not sufficient taxable property returned in the cities of Lincoln and Omaha to raise sufficient revenue on which to successfully carry on the city administration without a tax levy that would be almost prohibitory, and to-day the rate of valuation is placed so low that the rate of taxation is entirely out of line with any other city in this section of the country. These cities succeeded in having a special law passed for the purpose of raising revenues in these two places, and to-day they report one set of valuations for city taxation and another for that of the state and county, and the result is that in their reports the values for taxation for county and state purposes practically run riot.

A marked example of the injustice done the cities themselves by this arrangement is for reports to go out that the assessed valuation per capita in Omaha is the lowest in any city west of the Mississippi, which would indicate to the casual investigator that the place was poverty stricken, and at the same time this low valuation obliges a high levy that throws an investor into panic.

It is the high levy for taxation that to-day prevents that natural rush of improvement in Omaha that is seen in other cities. Now investors do not know that they can invest here and only pay tax on one-tenth of their investment, and the agitation to tax stocks and bonds of railroads in addition to their other values would confirm them in a belief that they would not be fairly treated.

ROCK English Shire Stallion



Will make the season of 1902 as follows: Tuesday evening and Wednesday of each week at Al Leithoff's farm 9 miles east of town; the balance of the week at our barn in Harrison.

TERMS:—\$8.00 to insure colt to stand and suck; money due and payable at once in case mares are disposed of, or removed from the county.

Dieckmann & Lacy

The Commercial Bank.

HARRISON, NEBRASKA.

DIRECTORS.

C. F. COFFEE, President. F. W. CLARKE, Cashier. CHAS. C. JAMESON. H. S. CLARKE. A. MCGINLEY.

Stockmen having use for a bank at this point may rely on us to handle their entire Banking business. We are prepared to take care of our trade at all times.

THE PIONEER PHARMACY.

Drugs, Druggist's Sundries, Paints, Oils, Varnishes, Books and STATIONARY.

J. E. PHINNEY, Proprietor.

WISDOM Jr. STALLION



Will make the season at my place on Monroe Creek 7 miles north-west of Harrison.

PEDIGREE

WISDOM JR., Sired by imported CLYDE, Dam seven-eighths SHIRE, weight 1,500 pounds.

PRICE:—\$8.00, to insure living colt. The money for service of Stallion will be due and payable at once in case mares are sold or removed from the county. I will pasture mares through breeding season, free of charge.

ROBERT KEEL.

J. LEVER. Cattle branded ON LEFT SIDE. Post Office Address, Chadron, Nebraska.

JOHN T. SNOW. Horses branded on left shoulder or branded on left shoulder and cattle **FIX** on left side. Post Office Address, Patrick, Laramie Co. Wyo.

JOHN A. HANSON. Owns the following Inbred on either: Also **HQ** on cattle and horses—cattle on left side horses on left shoulder. Range on Silver Springs and east of state ne. Postoffice—Harrison Neb.

ANDREW CHRISTIAN. Cattle brand on left side same as cut and horses branded on left shoulder same as cut are the property of Andrew Christian and range tributary to Van Tassel Springs. Address, Hillier, Wyo.

NEIL JORDAN. Horses and cattle branded on either side, same as on cut. And Cattle branded on left side, and Horses on left jaw. Address, Bodare, Nebraska.

Railroads Pay 15-4-10 Per Cent of Taxes Paid in Nebraska;