

Local News.

Frank Dennis for flour and feed. The town was well filled with people Saturday. We sell all kinds of ground feed at Dennis.

Chas. Reidel and wife was shopping at the hub last Saturday.

M D Ernest, of Oak Creek was a pleasant caller at this office last Friday.

There was over two inches of rain fell here on Tuesday and Tuesday night of this week.

Henry Lewis of the west side was in town last Saturday. He is feeling good over the prospects of a bountiful harvest.

If you have never tried the brand of flour sold by Frank Dennis, at the north side feed store you should do so. It is the best. G. G. Keller, of Dekatur, Illinois, accompanied by his sister Mrs. R. D. Hendrickson, made this office a pleasant call last Wednesday.

NOTICE.—I will be at my gallery in Loup City, on Monday, Wednesday and Friday of each week until further notice. M. LESCHINSKY, Photographer.

Mr. J. F. Kieffer, was in the city last Wednesday and took the opportunity to add his name to our subscription roll. Mr. Kieffer says that the prospects in his locality for a good corn crop are very bright.

B H Ernest, was down from Valley County last Friday. Mr. Ernest predicts that Valley will roll up a large majority for Peter Mortensen the republican nominee for state treasurer.

A soldier by the name of Mr. Tulip from Fort Crook, was here on official business last Tuesday in connection with the detention by Sheriff Snyder of the two soldiers of which we mentioned some weeks ago. He was here for the purpose of settling the bills in connection with the case.

One of the finest ice chests that was ever brought to Loup City was received by Mrs. Gasteyer last week for use in her general store. It is very large, handsomely finished and conveniently arranged. It is worth your while to look at it when you visit the store.


Work of cleaning up the court house square was begun last Saturday. The old fence, which was purchased by S F Reynolds, has been taken down and a new cable will take its place. The grass and weeds have been mown down and things look much better around the square in consequence.

The school board met last Saturday evening in regular session and hired C. H. French as janitor of the Loup City schools, at a fixed sum of \$30. a month during the summer months, and \$35. per month during the winter months, the janitor to furnish the kindling. He will be hired by the month subject to the order of the board and if there is a month or two during the year that his services is not needed he may be laid off.

The musical entertainment given in the opera house last Saturday night by Miss Louise M. Rossiter assisted by Miss Philena Powell was quite well attended and pronounced to be very good by all who heard them. They went from here to Alliance where they were billed for Tuesday evening. From there they go to Bayard and then to Crawford. The best wishes of the people here go with Miss Rosseter in her tour of the middle west.

The new shelving in Chas. Gasteyer's store, which was made especially for the Gent's furnishing department, is a master piece of mechanical work and the credit of its construction belongs to Wm. Rowe, who is one of the best mechanics in the Middle Loup Country. This shelving is made in the form of a large case. It is a handsome piece of furniture, well finished, and contains broad adjustable shelves. Really it is the finest thing in the town of this kind and Mrs. Gasteyer will find it valuable in completing the work of remodeling and rearranging her store building.

In Java
Natives do not glaze coffee with a cheap and impure coating. They have too high a regard for health as well as for the naturally delicious flavor of their popular berry. The very American roasters who glaze their package coffees do not dare to touch or glaze their high priced Mochas and Javas. Why?
Lion Coffee is never glazed or adulterated. It is JUST PURE COFFEE.
The sealed package insures uniform quality and freshness.



GRAIN, COAL AND HAY.
I now have possession of the
B & M. ELEVATORS
and will pay highest market price for grain at
MCALPINE, LOUP CITY, SCHAUPP SIDING,
ASHTON AND FARWELL.
Coal for Sale at Loup City and Ashton. Will Buy
HOGS AT SCHAUPP SIDING AND FARWELL
Call and see our coal and get prices on grain.
E. G. TAYLOR.

Frank Dennis will exchange flour and feed for wheat. Both Wm. and Lewis Strankmann were in town Saturday.

The Mystic Lodge recieved a fine set of sashes for their team Tuesday.

FOR SALE.—A good McCormick self binder. Will exchange for live stock. Enquire at this office.

W. L. Marcy, dentist, wishes to announce to his patrons and friends that he has remedied and refitted his dental office with modern appliances and that he makes a special feature of painless operations.

Mr. Thos. Burton of Webster township was a pleasant caller Saturday. He handed us a letter which he recieved from C.H. King, who is now in Colorado. It gives a glowing account of that country. Mr. King is doing well and is quite well pleased with his present location.

The Ladies of the G. A. R. held a parting reception last Friday evening at the home of Mr. and Mrs. Hunter, in honor of Mrs. George Leininger and her mother. There were present Missdames Holcomb, Outhouse, Hayhurst, Hawk, Gilbert, Owen, Taylor Gibson, Grandma Gibson and Waite. Misses Minnie and Marcia Gilbert, Nettie Conger, Nellie Hawk, and Maroe Outhouse; Mr. and Mrs. Henry French, Geo. Lee and wife, Chas. French and wife and W. S. Waite. Music was the principal feature of the evening. Refreshments were served after which came the good by handshake. All expressed themselves as having spent a pleasant evening, yet regretted very much to part with their new members.

ROCKVILLE ITEMS.

Mr. A. L. Barney, of Caro arrived Wednesday. Geo. W. Brammer arrived home Wednesday evening from Grand Island where he has been attending the convention.

Mrs. R. M. Hiddelson left Thursday morning for Grand Island.

The dance given at the hall Saturday evening was quite well attended and everybody reports a good time.

The ball game between Wiggle Creek and Austin played on the diamond here last Saturday was an easy victory for Austin. Score 31 to 6.

Harry Smelser drove over from Ashton Tuesday. He informs us that he intends to remain here indefinitely and clerk for his brother.

One of the heaviest rains in the history of the town visited us Monday afternoon when three and two one-hundredths inches of water fell in less than two hours.

For Sale.—Second hand Deering binder for \$20.00. Call on or write "Deering", Rockville, Neb.

Mrs. O. G. Johnson, left for her home at Grand Island, Monday morning after a few weeks visit here with relatives. U. N. O. M. E.

When you awake in the morning feeling like the end of a mispent life, your mouth full of fire and your soul full of regrets, take Rocky Mountain Tea. Odendahl Bros.

Cherries and Raspberries plenty and ready for every body. ARCADIA FRUIT FARM.

IT'S COOL IN COLORADO. July 1 to 13. August 1 to 14, 23, 24, 30, 31. September 1 to 10.

On the above days the Burlington Route will sell round trip tickets to Colorado at extraordinarily low rates. It's cool in Colorado all summer long, and there are hundreds of resorts in the Rockies where one may escape from the heat of the plains and spend an altogether delightful vacation.

A card to J. Francis, General Passenger Agent, Omaha, Nebr., will bring you a good supply of Colorado booklets that will help you plan your trip.

I have a few two and three row disc cultivators on hand. If in need of one call soon. T. M. REED.

Are you in need of a mowing machine or hay rake? I have them.—T. M. Reed.

TO CURE A COLD IN ONE DAY. Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. M. W. Groves' signature is on each box. 25c

TO THE NORTHERN LAKES. The Burlington Route announces uncommonly low rates to the lake resorts of Minnesota, Wisconsin, South Dakota and Iowa for the following dates: July 9 to 15. August 1 to 15. September 1 to 10. Better ask the nearest Burlington Route agent about the above excursion and take advantage of the low rates named.



Mrs. Laura S. Webb,
Vice-President Woman's Democratic Club of Northern Ohio.
"I dreaded the change of life which was fast approaching. I noticed Wine of Cardui, and decided to try a bottle. I experienced some relief for three months, so I kept on taking it for three months and now I menstruate with no pain and I shall take it off and on now until I have passed the climax."
Female weakness, disordered menses, falling of the womb and ovarian troubles do not wear off. They follow a woman to the change of life. Do not wait but take Wine of Cardui now and avoid the trouble. Wine of Cardui never fails to benefit a suffering woman of any age. Wine of Cardui relieved Mrs. Webb when she was in danger. When you come to the change of life Mrs. Webb's letter will mean more to you than it does now. But you may now avoid the suffering she endured. Druggists sell \$1 bottles of Wine of Cardui.
WINE OF CARDUI

I can sell you two by eight stock tanks for \$13.00 and two by tens for \$17.00 I also have wind mills and do a general line of well work T. M. Reed.

DRESS MAKING. I will do dress making and sewing at my residence and will guarantee good work at reasonable prices. If you wish any work done in this line call at residence in east part of town. MRS. T. M. REED

City Dray
AND
Transfer Line.
JAS. W. CONGER, Prop.
My ice will be delivered to any part of the city free. The ice house will be opened but once a day, and that will be from 4 to 8 o'clock a. m.
All kinds of hauling will be given prompt attention and will make specialty of moving household goods. We solicit your patronage.
JAS. W. CONGER,
LOUP CITY, NEBRASKA.

\$16.45.
VIA
UNION PACIFIC
LOUP CITY
TO
DENVER,
COLORADO SPRINGS OR
Pueblo and Return.
JULY 1 TO 13 INCLUSIVE.
Limited to October 31.
Correspondingly Low Rates From Intermediate Points.
ONLY LINE RUNNING THREE TRAINS DAILY TO DENVER.
Full information cheerfully furnished on application to H. J. CLIFTON, Agent.
Rounds out the hollow places; smooths out lines that creep about one's face; woos roses back to faded cheeks. That's what Rocky Mountain Tea does. 35 cts.—Odendahl Bros.

LOW ROUND TRIP RATES, VIA UNION PACIFIC, FROM MAN-SOURI, RIVER.
To Denver, Colorado Springs, and Pueblo, Colo., July 1 to 13, inclusive, August 1 to 14, 23 to 24, and 30 to 31, inclusive.
To Denver, Colorado Springs, and Pueblo, Colo., July 14 to 31 inclusive.
To Salt Lake City and Ogden, Utah August 1 to 13 inclusive.
To Glenwood Springs, Colorado, July 1 to 13, inclusive, August 1 to 14, 23 to 24, and 30 to 31, inclusive.
To Salt Lake City and Ogden, Utah July 1 to 13 inclusive, August 23 to 30 and 31 inclusive.
To Glenwood Springs, Colo., July 14 to 31, inclusive.
To Salt Lake City and Ogden, Utah July 14 to 31, inclusive.
To San Francisco, or Los Angeles, Cal., August 2 to 10, inclusive.
To Portland, Oregon, Tacoma and Seattle, Wash., July 11 to 21, inclusive.
Full information cheerfully furnished on Application to H. J. CLIFTON, Agent.
Don't be persuaded into taking something said to be "just as good" as Madison Medicine Co's Rocky Mountain Tea. There is nothing like it. 35 cts., no more, no less Odendahl Bros.

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 Reform Boards in the Latter '90s.

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

Governor.	Party.	Year.	Land.	Lots.	Per. Prop.	Railroad and Telegraph.	All Prop.
Thayer	Republican	1879	\$74,215,749	\$28,418,656	\$40,275,871	\$28,858,152	\$182,763,338
Boyd	Democrat	1881	76,388,465	26,248,504	36,999,159	29,875,159	182,528,226
Crawson	Republican	1883	87,381,144	31,791,243	42,790,243	33,250,473	184,288,124
Crawson	Republican	1884	84,947,616	29,012,135	29,451,663	28,206,282	192,717,482
Holcomb	Populist	1885	82,445,194	28,218,979	27,781,622	26,591,622	171,428,297
Holcomb	Populist	1886	81,459,267	27,191,874	26,821,874	25,822,296	168,375,299
Holcomb	Populist	1887	79,554,228	26,074,535	24,492,519	24,832,158	165,395,230
Holcomb	Populist	1888	78,518,228	25,048,532	23,456,549	23,819,549	162,819,765
Foynter	Populist	1889	77,482,017	24,022,529	22,420,538	22,796,538	160,244,298
Foynter	Populist	1890	76,445,815	23,000,526	21,384,526	21,760,526	157,668,298
Savage	Republican	1901	75,409,613	22,000,526	20,348,526	20,724,526	155,092,298

From this statement it will be seen that the railroad and telegraph property had a valuation in 1901 10 2-10 per cent less than it was in 1889, and that lots are also assessed for 10 2-10 per cent less, while the value of personal property has decreased 17 per cent in that same time. The only property that appears to show any increase whatever is in the item of lands, which shows an increase of 7 3-10 per cent.

Assessed in 1889.	Assessed in 1901.	Per Cent Increase
29,674,193 acres improved	32,247,770 acres improved	8.7
23,857,727 acres unimproved	25,900,948 acres unimproved	8.6
1,524,227 cattle	2,438,915 cattle	61
179,239 sheep	410,623 sheep	123
1,328,982 hogs	1,699,777 hogs	27
5,662 miles railroad	5,702 miles railroad	13

Now, how are all these decreases and variations in assessment brought about? In 1883 and 1884 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 prior years was away above that figure which would obtain an equality in taxation with other property. In view of the popular cry of increased assessment of railroad corporations, the Board of Equalization was deterred from materially reducing the same in 1894, and in that year the railroads paid practically twenty-five per cent more tax than the 9 in justice should have done. No one accused Governor Holcomb of being any more friendly to the railroad corporations than the law would require him to be, but in 1895 the presentation was made to the board in such a manner that a material reduction was made in the assessment of the railroads in Ne-

braska. That board acted in this matter under their oath, which obligated them to equalize the assessed value of the railroads and make that assessment conform to valuations placed on other property. The assessment made at that time was only fair to the companies and put them back near to where they should have been placed. However, the local assessors continued to reduce the valuation on lands, lots and personal property, until 1898, the railroads were again paying twenty-five per cent more tax than they under the constitution and law, should be required to do. Since 1898 the local assessors have increased the valuation a little, but as was shown in a former advertisement, the railroads were assessed \$1.10 per mile more value than they should have been in 1898, 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 that poorer counties of the state to tide over the unfavorable 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 heavily 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 each instance, respectively of party, resisted their oath and went further in taxing the railroads than they could go and act in their conscience believe that they were giving that equality in taxation guaranteed under our constitution.

In our next article we will give some of the details regarding the changes made in valuations for a series of years. These figures will be given, not to antagonize any interest, but merely as information. Some corporations may not be paying their share of taxes, but an investigation will show that they are not railroad corporations.

The changes made in the valuation placed on different kinds of property through the state of Nebraska have been erratic and hardly explainable. From the appearance of the reports made, it is evident that the county assessors have valued the property within their respective counties more with a view of adopting a valuation that would raise sufficient money for the county purposes, irrespective of any determined value. The result is that the various counties do not coincide at all in regard to price of any article which should have a general relative value.

We give below a statement of changes in values reported on those items which are generally recognized as having a relative value throughout the state:

	1889	1893	1901
Improved Land, acres	4,05	3,94	3,61
Unimproved Land, acres	2,28	2,07	1,13
Horses	18,05	12,54	7,01
Cattle	4,79	4,18	4,43
Mules	21,37	14,46	8,07
Hogs	1,13	1,33	1,06
Sheep	.59	.81	.68
Franchises	1,918.57	143.10	154.71
Water Craft	357.34	1,474.00	4.81

It will be noticed that while the tendency has been to report lower values on all these items, they have not been reported on a gradual decline in all cases. The highest assessment made in the state on most classes of property was in 1893. In that year improved lands in Douglas county were assessed at \$15.43, while in 1900 they were assessed at but \$11.82. In Clay county improved lands in 1893 were assessed at \$5.39, while in 1900 they were assessed at but \$3.13. In Lancaster county in 1893 lands were assessed at \$5.93 and in 1900 at but \$4.02, while in Saline county they reported improved lands in 1893 at a valuation of \$18.55 per acre, which were reported in 1900 at but \$3.43. So it would appear to an investigator that Saline county needed no money in 1893, and that their immediate wants were not so pressing in 1900, but this change in valuation of their property obliged the railroads in that county to pay one-fifth of the taxes paid in the county for the year 1900, while in 1893 they only were obliged to pay one-tenth of the amount collected.

Some newspaper critics who advocate a material advance in the assessment of railroad property on account of their betterment and conditions, and the improvements that have been made in the past ten years, should carefully consider the figures given in Bulletin No. 5. It will be noticed that there has been an increase in acreage of improved lands returned for taxation amounting to 62.7 per cent. of the lands reported in 1889. This is accounted for by the fact that in 1889 large num-

bers of homesteaders were still perfecting titles to their property and were relieved from taxation in that interim. It should also be noticed that in Omaha from 1893 to 1901 the following building permits have been issued:

1893.....	\$1,268,085.00
1894.....	612,794.00
1895.....	506,117.00
1896.....	291,153.00
1897.....	1,298,607.00
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.

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