

Local News.

Ernie Milburn of Arcadia was in the city Monday evening.

Mrs. Dar Grow is suffering with an attack of quinsy sore throat.

We would like a correspondent from each township in Sherman county.

Conductor Taylor is visiting his daughter at Curtis, Nebr. this week.

Flour and feed exchanged at D. C. Grow's store. One door east of St. Elmo Hotel.

There are in School District No. 1, 265 children of school age, 117 boys and 148 girls.

Olsen Bros. are burning another kiln of brick and will have a large supply for the fall trade.

J. N. Dunkel, representing the McCormick Harvester Co. was in the city Monday and Tuesday.

L. N. Smith and sister Edith was visiting with J. P. Taylor and family at Ashton last Sunday.

The schedule time of the east bound passenger train, No. 55 B. & M. has been changed to leave Loup City, at 8:20.

The road or street work in the village is going on whenever the weather will permit and substantial improvements are being made.

Law Fisher the typo of the NORTHWESTERN office, has secured work at better pay, at Farwell and will remain there for a while.

Mrs. John N. Fisher returned from St. Paul last Saturday where she has been for the past month receiving medical treatment.

Wm. Criss was in the city Friday. He has taken his steam thrasher and commenced business of thrashing grain. His first job was for C. Fletcher.

August 11th to 16th inclusive is the date fixed for the Sherman county Teacher's Institute. It will be held at the High School building in this city.

D. C. Grow, sells flour and feed at the Northwestern Milling Company's stand one door east of St. Elmo Hotel. St. Paul and Arcadia flour the best in the market.

Lou Haller has sold his pump business to L. Sadder, of near Litchfield. We understand that Mr. Haller will move on a farm in the northeast part of the county.

Rev. Johnson of Kearney will conduct Presbyterian communion services next Sunday at Rockville, Austin and Loup City. The hours for services are Rockville 2 p. m.; Austin 4 p. m.; Loup City 8 p. m.

Our old friend Joseph McCoy, now of Indianapolis Oklahoma sends us the handsome sum of \$4.00 to apply on subscription. This sets him in the advance column to Jan. 1, 1903. Thank you Joe.

A very pleasant surprise was given Miss Ella Taylor last Wednesday evening when a large crowd of friends and school mates gathered at her home to celebrate her 15th anniversary. While it rained outside the merry games were going on inside, and it was past midnight when the party broke up. All report a good time.

W. J. Fisher lost a valuable milch cow last Sunday. This is the second cow that has died within a week. W. S. Waite having lost one the Sunday before. It is difficult to ascertain the cause of death but some seem to think that it is from poisonous weeds. W. D. French and Dave Dewep also had sick cows but we understand that they are recovering.

W. Erikson, the popular blacksmith at Boelus and an expert at the steam plant business was up to interview the members of the school board with a view to putting in a plant at the school house. He is representing the Henderson Water and Steam Co. of St. Louis Mo. Mr. Erikson is the gentleman that put in the steam plant at Revanna, at which place we understand, the hot air furnace was removed and the steam substituted.

Anson Hawley and wife of Edgar, Clay county, Neb., are visiting friends here, having arrived on Wednesday's train. Anson took the train for Arcadia where he will visit his mother for a few days before returning home. Mrs. Hawley will remain several days and visit her relatives at the Thos. Inks residence and renew old acquaintances. Mr. Hawley is head manager of the Hawley-Taylor Dry Goods Co. of Edgar and we understand is enjoying a nice trade.

G. W. Hunter returned Saturday from Greeley county where he was summoned as a witness in the case of the State vs. Lamb. Lamb is the man who runs a ranch and seemingly kept headquarters for the band of horse and cattle thieves that have been operating in Greeley and other counties. Lamb was convicted of stealing \$300 worth of cattle which he sold on the Omaha and St. Louis markets. Two of the hides were brought back and identified in court and the commission man to whom he sold, swore that he bought the cattle of Lamb and paid him for them. Lamb is said to have served one term in the penitentiary at this time he will doubtless get a long sentence. The young man Harryhill who was captured in Sherman county when his companion was killed a short time ago is one of the outfit. After the trial of Lamb, the young man Harryhill pleaded guilty to the charge of horse stealing and was sentenced to the penitentiary for six years.

ROCKVILLE ITEMS

Mr. F. M. Henry of Loup City was in our city Thursday on business.

The dance given last Friday night at the hall drew a nice crowd.

We were asked to announce the Woodmen picnic to be held here Saturday, Sept. 6th. Don't forget the date, occasion or place, for there will be a hot time in the old town.

Mr. A. A. Gray and Ira Pugh spent Sunday in our midst visiting friends and relatives.

For Sale.—A six hole Sandwich corn sheller and ten horse J. I. Case power. A bargain for some one. Address Box 71, Rockville, Neb.

Will Criss of Loup City passed through town Saturday with his traction engine enroute for Boelus.

Republican Primary at hardware store, Rockville, August 15.

H. F. Tangerman paid Loup City a flying visit Saturday via the Joe O'Bryan route.

Dan Bushhausen left Tuesday morning for Grand Island.

R. M. Hiddelson is back from his trip to Grand Island.

Mr. and Mrs. S. J. Fair accompanied by their family left for their home at Kearney Monday after a weeks visit here.

Mr. and Mrs. Chris Nielsen arrived home Monday evening from a visit to Howard county.

Henry Wilson and Will Mason of Loup City were in town on business Wednesday.

G. H. Mueller of Ashton was a Rockville visitor Wednesday morning.

John Gray left Tuesday afternoon for Burwell where he expects to spend a week on business.

We are requested to announce that N. C. Johnson of Kearney will fill the pulpit here next Sunday and hold communion services.

Mrs. Carl Treffer and baby arrived home Saturday night from Blair, Nebraska.

The first grain of the new crop was delivered Tuesday by Geo. Brammer at the Omaha Elevator Company.

U. N. O. ME.

CLEORA ITEMS

A. L. and G. W. Zimmerman marketed hogs and cattle last week.

John Bone is suffering with two of Jobs comforters on his wrist.

S. M. Spohr has been putting quite a few improvements on his place lately.

The Y. P. C. U. held a social at the home of S. M. Spohr last Tuesday evening. A business meeting was held after which a very good program was rendered. Later very suitable refreshments were served by the hostess. All left at a late hour, feeling well paid for coming.

A. L. Zimmerman sold the Hill section to H. F. Crew and also the school section belonging to Gunnerson and Zimmerman, to J. Shirts of Marquette.

J. H. Bone and wife spent Sunday with Wm. Thornton and wife.

Geo. Zimmerman started his threshing machine last Saturday.

Mr. Hare from Ansley was in these parts Sunday, after one of the Cleora fair sex.

The Cleora orchestra favor the S. S. with selections Sunday.

The Junior Y. P. C. U. will give an ice cream social at the home of Mr. and Mrs. Zwink next Tuesday evening. The object is to raise Missionary money. All come.

JUNIOR

The best game of base ball played on the Loup City diamond for years was witnessed by our citizens when a full nine innings was played between the Davis Creek nine and the home team. From the very start the game was closely contested. In the first four innings Davis Creek had to content themselves with one tally while the Loup City boys, were only able by a great effort to make from one to two score per inning. On the fifth inning, the tables turned and the Davis Creek boys was not only content to whitewash Loup City, but they batted the home pitcher all over the field, thus making seven tallies and placing them one in the lead. It was their last successful effort, however, as the Loup City boys gathered again and shut them completely out in the innings that followed and again by an extra effort made two more runs, barely enough to place them in the lead and the game ended with a score of 8 to 9 in favor of Loup City. The Davis Creek nine were composed of Walter Cummins, M. Ernest, Elmer Hubbard, H. Leach, Frank Trump, Mike Hunnicut, C. Leach, Walter Johnson and G. Eower, with Trump, p. and C. Leach, c.

Loup City team: W. S. Waite, W. D. French, J. I. Dewep, Jas. Johansen, W. R. Mellor, Lew Winkleman, Geo. Oltman, H. Petticord, L. A. Rentfrow, with Rentfrow, p. and French, c.

The Davis Creek boys are all pleasant gentlemen and express satisfaction for the manner in which they were treated while here. We would be pleased to witness another game between these clubs.

Mell Bower, S. Bower and W. H. Ernest accompanied the Davis Creek base ball nine to Loup City last Saturday.

Would You
knowingly buy unclean groceries for your table? How under the sun can bulk coffee—constantly exposed to dirt and dust—be clean?

Lion Coffee
comes in sealed pound packages only, thus insuring freshness, strength, flavor and uniformity.

VACATION DAYS.
Vacation time is here and the children are fairly living out of doors. There could be no healthier place for them. You need only to guard against the accidents incidental to most open air sports. No remedy equals DeWitt's Witch Hazel Salve for quickly stopping pain or removing danger of serious consequences. For cuts, scalds and wounds. "I used DeWitt's Witch Hazel Salve for sore cuts and bruises," says L. B. Johnson, Swift, Texas. "It is the best remedy on the market." Sure cure for piles and skin diseases. Beware of counterfeits—Odendahl Bros.

TENTH TOURNAMENT.
Nebraska State Volunteer Fireman's Association, Grand Island, Nebraska, August 5 and 7. For this occasion the Union Pacific will sell tickets from all points in Nebraska for one fare for the round trip. Tickets on sale August 4 to 7 inclusive.

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: 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.

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 a specialty of moving household goods. We solicit your patronage.

JAS. W. CONGER,
LOUP CITY, NEBRASKA.

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

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

M. LESCHINSKY, Photographer.

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

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. W. F. Grove's signature is on each box. 25c.

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

WANTED FIVE YOUNG MEN from Sherman county at once to prepare for Positions in the Government Service—Railroad Mail, Letter Carrier, Custom House and Departmental Clerks. Apply to Inter State Corres. Inst., Cedar Rapids, Ia. 37 16th, 2 mo.

THE DRAUGHT'S
BLACK-DRAUGHT
THE GREAT
FAMILY MEDICINE

The Draught's Black-Draught has saved doctors' bills for more than sixty years. For the common family ailments, such as constipation, indigestion, hard colds, bowel complaints, chills and fever, biliousness, headaches and other like complaints no other medicine is necessary. It invigorates and regulates the liver, assists digestion, stimulates action of the kidneys, purifies the blood, and purges the bowels of foul accumulations. It cures liver complaint, indigestion, sour stomach, dizziness, chills, rheumatic pains, sideache, backache, kidney troubles, constipation, diarrhoea, biliousness, piles, hard colds and headache. Every druggist has The Draught's Black-Draught in 25 cent packages and in mammoth size for \$1.00. Never accept a substitute. Insist on having the original made by the Chattanooga Medicine Company.

I believe The Draught's Black-Draught is the best medicine on earth. It is good for any and everything. I have a family of twelve children, and for four years I have kept them on foot and healthy with no doctor but Black-Draught. A. J. GREEN, Ilwaco, La.

Rounds out the hollow places, smooths out lines that creep about one's face, waxes roses back to faded cheeks. That's what Rocky Mountain Tea does. 25 cts.—Odendahl Bros.

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

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. 25 cts., no more, no less Odendahl Bros.

GRAIN, COAL AND HOGS.

—o—I now have possession of the—o—

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.

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 accommodations 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 directed 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 corporation at its actual value for each mile of said road or line, the value of each mile to be determined by dividing 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 inaugurated 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 railroads 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 induce settlers to locate there, and in return for this assistance their future business and interests naturally assist in building up the terminal localities as well as the railroads. While at first glance, this distribution 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 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 institutions 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 railroad companies have each year submitted for the consideration 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 companies, 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 reported 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 reproduction 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 mileage 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 tangible 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 mileage proportion of the valuation of the entire line. In this way the terminals in Omaha (except headquarters 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 requiring 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 distribute 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 terminals 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 advantages 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.