

JUDGE GUTTERSON.

Governor Mickey, upon receiving the resignation of Judge H. M. Sullivan at once appointed the Hon. C. L. Gutterson, of Broken Bow, as Judge of this, the 17th Judicial district. Mr. Gutterson at once entered upon his official duties and this week has been holding an equity term of court at this place. It was Mr. Gutterson's first term and he meets with general favor. He has been a resident of Custer county for fifteen years and has built up a good practice, being a lawyer of great ability and of much experience. It has been nine years since we have had a republican judge on the bench in this district, but with this appointment we can join in the old familiar chorus:

There'll be no more populist there. There'll be no more populist there. In this court of appeal, it is pleasant to feel That there'll be no more populist there.

The question of equalizing the railroad tax throughout Nebraska is occupying the attention of the legislature at present. The Omaha people and citizens, whose residences are in the larger cities of the state, are contending for a raise in the valuation of railroad property in the cities, and the railroad companies, in turn, claim that if this is done it will greatly reduce the valuation of their property in the country, and thus reduce the revenues of outlying school districts and villages, traversed by the railroads. The citizens of Omaha claim, through their representative, that they only received, last year, from the B. & M. railroad, as city tax, \$679.59. The city tax alone paid by the B. & M. company to the village of Loup City for last year amounted to \$340.91, a little more than half what the city of Omaha received.

It may be interesting to our readers to know how it is that Loup City receives more than half as much city taxes from this road as does the great city of Omaha, with its magnificent depot and all of its other very costly improvements and network of side tracks and main lines, which are valued at \$8,000,000.00. This is a difficult proposition, both to put before the people intelligently and to point out the defects and substitute beneficial remedies, and we predict that the members of the legislature will have their hands full in their attempt to solve the problem. Under the present system, the state board of equalization has the power to place the valuation on all railroad properties in the state, which they done, estimating the value, including all road beds, rolling stock, depots, stock yards, etc., to be \$3,000,000,000, on the basis of one-fifth valuation, and then giving each county, school district, township, and city or village their share of this valuation just in proportion to the number of miles of road bed in each.

By this method of railroad taxation it would seem that a school district in the country which has only one mile of track running through it would be allowed to taxes from the same valuation as a village with only one mile of road bed, but has an additional valuation in depot grounds and other property amounting to thousands of dollars; or in fact a country school district would get the same valuation per mile as does the great city of Omaha with her additional millions of dollars worth of property in permanent fixtures.

The Omaha people contend that this is unjust and that they should be allowed the right to have the city assessor assess the railroads for city taxes, the same as it has for other property.

Railroad officials claim that if the cities were allowed to have the city assessor place a valuation upon the city railroad property, their estimate

value would greatly reduce the value now given to the balance of their property under the present system, and that the outlying districts would greatly suffer by reason of that fact.

But would this necessarily be so? Could not the state board of equalization hold the present value of \$3,000 per mile on the road bed and rolling stock, even if the cities were given the right to make an additional assessment on city railroad property for city taxes? In our judgement they would then be paying none too much taxes. As it is, it is quite evident that the companies are paying their proportion of taxes outside of city improvements, but many thousands of dollars might be added as city tax and yet not be considered as double taxation.

It is plain to be seen that the city of Omaha and other large cities of the state are not receiving their full proportion of taxes from the R. R. Cos., and it is just as plain to understand that the balance of the territory traversed by these roads are getting their just dues. For instance: The different railroad companies, not long ago paid into the treasury of Sherman county as last years taxes the sum of \$13,584.39 as their proportionate part of the taxes for this county.

The great contention seems to be that if the cities are allowed to increase the valuation of R. R. city property, will the state board of equalization cut down the tax values on all road beds. If this is to done then we are in favor of Omaha helping to bear the burden, because the railroad companies and the great agricultural and stock raising portion of the state has helped to make Omaha what she is to-day and have contributed ten fold to her prosperity.

LINCOLN LETTER

Lincoln, Neb, Feb. 9 1903.

EDITOR NORTHWESTERN:— The legislature has not been in session the past week but the special committee for the framing of a revenue bill have been very busy, and have accomplished a great deal. In this work it is understood that the committees have drawn upon the Nebraska, Kansas and Missouri revenue laws, and the general belief is that if they are given reasonable time a bill will be prepared which will be acceptable, and will produce the much desired revenues for the state.

One of the important points which has come before the committee is the change in the assessor system. There seems to have been a unanimous agreement that the present system of elective precinct assessors is defective, and the cause of many of the present ills. The plan adopted by the committee is the same as that of several of the eastern states: One or more tax commissioners, an elective county assessor in each county, and enough appointive deputies in each county to do the assessing. There is also the provision that assessors can not do the work in the precincts where they themselves live.

The question of valuation does not seem to have yet been entirely settled. It was agreed by the committee that the present system is no system at all, and some desire to assess all property at its actual cash value. Others are of the opinion that property should be listed at cash value and then assessed at a valuation of one-fourth or one-fifth, as is the practice in Iowa, Illinois, and other states, absolutely fixing the fraction by law, so as to prevent gradual reduction in the rate. They hold that this would give the actual figures, and at the same time would keep the levies near what they are now, thus avoiding the tendency toward extravagance. Both ideas have adherents in the legislature, and it is probable that they will provoke considerable discussion when the bill gets into the two houses.

The disturbing question of local taxation of railroad terminals will not be handled by the revenue committees, they having decided by vote that this question should come up in connection with the bill proposing changes in the Omaha charter.

In the preparation of the new measure much care is being taken in the matters relating to the collection of taxes, and the committee is said to unanimously favor the provision for a seal for county treasurers, so that good tax deeds may be given after a reasonable length of time, instead of making it necessary to go the old circuitous and expensive way through the courts. This proposition has been up before the legislature several times before, but was never adopted.

TWENTY FIVE CENTS A MONTH

Most things you buy have increased but, The Lincoln Daily News, the brightest evening paper in Nebraska, is mailed at the old price of Twenty five cents a month. Thousands of Nebraskans in town and in country have been on its subscription list year after year, and will join in its praises. It is independent and stands with the people on the great questions of the day. There is not a dull line in it. Its market reports are the very latest. Three editions are printed daily, enabling it to reach many portions of the state ahead of all competitors. The rural routes are rapidly increasing in circulation, and people generally who want a paper cheap in price, but not in quality are subscribing for The Lincoln Daily News. Why don't you do likewise?

NOTICE TO LAND OWNERS

To all whom it may concern: The commissioner appointed to vacate a part of Road No. 19, commencing at the south east corner of Sunny Slope cemetery, which is located on the north west quarter of Section 16, Township 15, Range 15 west, in Sherman county, Neb., and running thence in a north westerly direction to where said road No. 19 intersects with road No. 65, terminating at said intersection, has reported in favor of vacating said road, and all objections thereto or claims for damages must be filed in the county clerk's office, on or before noon of the 28th day of March, 1903, or such road will be vacated without reference thereto. Dated this 25th day January, 1903. GEO. H. GIBSON, County Clerk.

Don't Worry.

This is easier said than done, yet it may be of some help to consider the matter. If the cause is something over which you have no control it is obvious that worrying will not help the matter in the least. On the other hand, if within your control you have only to act. When you have a cold and fear an attack of pneumonia, buy a bottle of Chamberlain's Cough Remedy and use it judiciously and all cause for worry as to the outcome will quickly disappear. There is no danger of pneumonia when it is used. For sale by Odendahl Bros.

City Dray AND Transfer Line.

J. W. & A. T. CONGER, Props

Our 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.

CONGER BROS.

LOUP CITY, NEBRASKA.

Unconscious From Croup.

During a terrible and sudden attack of croup our little girl was unconscious from strangulation says A. L. Spafford, postmaster of Chester, Mich., and a dose of One Minute Cough Cure was administered and repeated often. It reduced the swelling and inflammation, cut the mucus and shortly the child was resting easy and speedily recovered. It cures coughs, colds, LaGrippe, and all throat and lung troubles. One Minute Cough Cure lingers in the throat and chest and enables the lung to contribute pure, health giving oxygen to the blood. Odendahl Bros.

THE FORD'S BLACK-DRAUGHT THE ORIGINAL LIVER MEDICINE

A sallow complexion, dizziness, biliousness and a coated tongue are common indications of liver and kidney diseases. Stomach and bowel troubles, severe as they are, give immediate warning by pain, but liver and kidney troubles, though less painful at the start, are much harder to cure. The Ford's Black-Draught never fails to benefit diseased liver and weakened kidneys. It stirs up the torpid liver to throw off the germs of fever and ague. It is a certain preventive of cholera and Bright's disease of the kidneys. With kidneys reinforced by The Ford's Black-Draught thousands of persons have dwelt immune in the midst of yellow fever. Many families live in perfect health and have no other doctor than The Ford's Black-Draught. It is always on hand for use in an emergency and saves many expensive calls of a doctor.

Mullins, S. C., March 10, 1901. I have used The Ford's Black-Draught for three years and have not had to go to a doctor since I have been taking it. It is the best medicine for me that is on the market for liver and kidney troubles and dyspepsia and other complaints. Rev. A. G. LEWIS.

This signature is on every box of the genuine Laxative Bromo-Quinine Tablets the remedy that cures a cold in one day

FIFTY CENTS SAVED.

The Semi-Weekly State Journal is \$1.00 per year and the Western Swine Breeder is 50 cents a year, but if you send One Dollar to The State Journal you can get both papers a whole year. The Journal is the paper of all papers to read legislative news and the Swine Breeder is a hummer. Ask them for a sample copy if you havn't seen it. Lincoln is the center of all things of a state nature and The Journal prints more state news than any other paper.

BRIDGE NOTICE.

Sealed bids, with plans and specifications will be received at the office of the county clerk of Sherman county, Nebraska, at Loup City, in said county, on or before noon of the third day of March, 1903 for the building of all the bridges that may be required to be constructed by said county during the term of one year from the letting of the contract for the construction of said bridges, such bids to be by the lineal foot and contract to be let for the building of such bridges as may be required at a specified sum per lineal foot; plans, specifications and bids to be made on wood bridges, on low water bridges and on high water bridges. Plans for low water bridges to be prepared to suit quick and heavy currents, to be 16 to 24 feet long, and the high water bridges to be spans 21 to 40 feet long, with suitable approaches. All bridges to be set on good, long oak piling and span timbers to be full length of span. Bids also to be filed for replacing spans in Loup river bridges in said county, that may require replacing during the term of one year. The county board reserves the right to reject any or all bids. Dated at Loup City, Nebraska, January 31st, 1903. GEO. GIBSON, County Clerk.



TIME TABLE.

LOUP CITY NEBR.

Table with 2 columns: Destination (Denver, Helena, Butte, Salt Lake City, Portland, San Francisco, and all points West) and Train/Time info.

TRAINS LEAVE AS FOLLOWS:

Table with 2 columns: Train No. and Time (e.g., No. 52 Passenger 12:10 p.m., No. 59 Freight 11:25 a.m., etc.)



Sold by T. H. ELSNER, Loup City, Neb.

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

LOUP CITY MARKET REPORT.

Table with 2 columns: Commodity (Wheat, Rye, Oats, Corn, Hogs, etc.) and Price.

Eugene Field's Views on Ambition and Dyspepsia.

"Dyspepsia," wrote Eugene Field, "often incapacitates a man for endeavor and sometimes extinguishes the fire of ambition." Though great despite his complaint Field suffered from indigestion all his life. A weak, tired stomach can't digest your food. It needs rest. You can only rest it by the use of a preparation like Kodol, which relieves it of work by digesting your food. Rest soon restores it to its normal tone.

Strengthening, Satisfying, Invigorating. Prepared only by E. C. DeWitt & Co., Chicago. The \$1. bottle contains 2 1/2 times the 50c. size. For sale by ODENDAHL BROS.

What you doin' neighbor? Helping Bill. What's Bill doin'? Helping Mandy. What's Mandy doin'? Helping Mother. What's mother doin'? Faking Rocky Mountain Tea. Sensible family.—Odendahl Bros.

THE BIG SNOW STORM

OF LAST WEEK WAS

about as fresh as anything you read about unless it be the line of groceries that

SWANSON & DAHL

ARE NOW OFFERING TO THE TRADE.

Remember the place: IN OLTMAN BUILDING, TWO DOORS WEST OF POST OFFICE

Full Line of Groceries at Competition Prices.

FRESH FRUITS: We carry a full line of fresh fruits, such as apples, oranges, bananas, and lemons. We order in small lots and about twice a week, thus keeping a supply of the freshest and best constantly on hand.

DRIED FRUITS: Finest in the market. All kinds and prices right. You should try some of our peaches, apricots, raisins pears and prunes.

CANNED FRUITS: The best brand that has ever been put on the shelf.

FLOUR: You will never find a poor sack or Aurora flour, the kind that we handle. It is the same this year as last, if anything better. That's why we handle it, and that's why we can guarantee every sack, and if it is unsatisfactory will refund your money.

SYRUPS: We are headquarters for syrups and give full measure and an excellent quality.

SUGAR: Don't think that we will not meet our competitors on sugar. We sell sugar by the pound or sack.

COFFEES: Best of Mook and Java brands. The Yale is the superior. We have it in several different grades.

EVERYTHING IN THE GROCERY LINE: Don't forget that we are headquarters for everything in the grocery line, and that we will be pleased to have you call at any time.

BUTTER, EGGS AND CHICKENS: We want your butter, eggs and chickens, and will pay the highest market price for them. You can trade it out at our store, or we will give you a coupon book which will be good in exchange for goods at our store or at the clothing store of Johnson, Lorentz and Co. next door.

Soliciting a fair share of your patronage we are,

Yours Respectfully,

SWANSON & DAHL

J. I. DEPEW

Blacksmith & Wagon Maker,

My shop is the largest and best equipped north of the Platte River. I have a four horse engine and a complete line of the latest improved machinery, also a force of experienced men who know how to operate it and turn out a job with neatness and dispatch.

MY PRICES ARE REASONABLE AND PROMPT ATTENTION GIVEN TO ALL CUSTOMERS.

Soliciting your patronage I am

Yours respectfully,

J. I. DEPEW, Loup City, Neb.

A. P. CULEY, President.

W. F. MASON, Cashier

FIRST BANK OF LOUP CITY

General Banking Business Transacted.

Paid up Capital Stock \$20,000.

CORRESPONDENTS:

Seaboard National Bank, New York City, N. Y.

Omaha National Bank, Omaha, Nebraska.