and of this Territory, including School

2d. The property of a county, incorpo-

for pecuniary profit.

view to pecuniary profit.

places for the burial of the dead.

for the meetings of fire companies.

tions, not exceeding three acres in extent,

VOL. III.

CITY OF BROWNVILLE, NEMAHA COUNTY, N. T., THURSDAY, JANUARY 13, 1859.

Nebraska Advertiser PUBLISHED EVERY THURSDAY BY R. W. FURNAS.

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ither in Kansas or Nebraska; buy, sell, and enter ands on commission; invest in town property, buy or sell the same, and will always have on handcorrec plats of townships, countles, &c., showing all lands subect to entry, and where desired will furnish parties livig in the states with the same. Being the oldest settler in the county will in all ses be able to give full and reliable information.

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PRE-EMPTION CASES, by study and practice for years. He refers to the Heads of Departments and Member of Congress of both Houses. All applications for services must be accompanied with a fee to insure attention. no31-1y January 28, 1858.

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Parms, &c., in any part of the Territory; and having engaged the best Draftsman in the Territory, can execute Maps, Town Plats, and drawings of all kinds (mechanical, architectural, &c.,) to the perfect satisfaction our cus-

AN ACT

ming the town in which they are situated, and their proper description by number listed, assessed and taxed in the county ing sold within the Territory, shall be Assessment of the Real and Per- and block, or otherwise, according to the where the owner resides on the first of held to be a merchant for the purposes of sonal Property, and for the Levy. systems of numbering in the town; his March of the then current year; but if this chapter. Such property thall be lising and Collection of Taxes in personal property, by the following par- the owner resides out of the Territory, it ted for taxation, and in estimating the the Territory of Nebraska. Sec. 1. Be it enacted by the Council ed in manufacturing, number of horses, agent or person having charge of such possession or control, during the year and House of Representatives of the Terri- number of mules and asses, number property, neglects to list it, he will be next previous to the time of listing, and tory of Nebraska; That the following of neat cattle, number of swine, number subject to the penalty hereinafter provi- if he has not been engaged in business classes of property shall be exempt from of sheep, number of carriages and vehi- ded. taxation, and may be omitted from the cles of every description, amount of mo- Sec. 15. A person required to list prop- during the time he may have been so enlists herein required to be given: 1st. The property of the United States

not enumerated; the number of polls. rated city or town, or school district, when devoted to the public use and not held be extended or diminished, or varied at deceased, belonging to his heirs, may be manufacturing, refining, purifying, or by 3d. Public grounds, by whomsoever de- the discretion of the county commission- listed as belonging to such heirs without the combination of different materials, voted to the public use, and including all ers, so as to obtain such facts as they may enumerating them.

deem desirable. 4th. Fire engines and implements used Sec. 7. The list shall be signed and for extingishing fires, with the grounds sworn to by the person making it, and used exclusively for their buildings, and the cath may be administered either by the assessor, or by any other officer au-5th. The grounds and buildings of li- thorized to administer oaths, and shall be

I, ---, solemnly swear that and not leased or otherwise used with a have listed above (or within) all the lands, town lots, personal property, mo- corresponding duties there may be) to an assessment roll, containing in tabular 6th. The books, papers, furniture, ney and credits, subject by law to taxascientific or other apparatus pertaining to tion, and owned by me, or required by the above institutions, and used solely for law to be listed by me for any other per- holders, with the number of shares be- names property has been listed in his like property of students in any such in- band, parent, trustee, executor, adminisstitutions, and devoted solely to sustain- trator, receiver, accounting officer, part-

persons, who by reason of age or infirmi- the board of county commissioners, and ity, may in the judgment of the assessor, the county board of equalization shall be unable to contribute to the public add fifty per cent to the amount of propcharge; such opinion being subject to re- erty returned by the assessor, as the list vidual of a partnership is liable for the of sheep, and their total value; the num-

rected; and this section is intended to file them in alphabetical order, and reembrace lands and lots in towns, includ- turn to the office of the county clerk by ing lands bought from or donated by the the second Monday of April next ensuand whether bought on a credit or other- also prepare and deliver his assessment wise; ferry franchises, which, for the roll purposes of this act, are to be considered | Sec. 10. All property is to be valued as real property; horses and neat cattle, by the assessor, except such as is herein mules and asses, sheep and swine, money, required to be valued by the owner. whether in possession or on deposit, and including bank bills; money, property or subscribe to an oath, to be certified to by labor, due from solvent deltors on con- the officer administering it, and attached tract or on judgment, and whether within to the assessment roll, which oath is to this Territory or not; mortgages and be in substance as follows: I,other securities, and accounts bearing in- assessor of - county, solemnly swear terest; stock or shares in bank or any that the value of all property, monies company incorporated by this Territory, and credits, of which a statement has or any other State or Territory, and sit- been made and verified by the oath of the uated in, or transacting business in this person required to list the same, is here-Territory, public stock loans; household in truly returned as set forth in such statefurniture, not exempted, and including ment; that in every case where I have gold and silver plate, musical instru- been required to ascertain the amount or ments, watches and jewelery; private li- value of the property of any person or braries, for their value over one hundred body corporporate, I have diligently and by dollars; pleasure carriages, stage hacks, the best means in my power, endeavored omnibusses and other vehicles for trans- to ascertain the true amount and value; porting passengers; wagons, carts, drays, and that, as I verily believe, the full valsleighs, and every other description of ue thereof is set forth in the above revehicle or carriage; boats and vessels of turns; and that in no case have I knowevery description, wherever registered ingly omitted to demand of any person of or licensed, and whether navigating the whom I was required to make it, a statewaters of this Territory solely or not, if ment of the amount and value of his owned, either wholly or in part, by per- property which he was required by law sons who are inhabitants of this Territo- to list; nor have I in any way connived at ry; annuities, but not including pensions any violation or evasion of any of the reand forwarding remittances to any part of the Union. from the United States or any State of the law in relation to the list, he will be entitled to deduct from the Union; money invested in manufacture assessments of property for taxation. tures, including buildings, machinery and Sec. 12. Every inhabitant of this ter- fide debts owing by him, but no acknowlmaterials; also monies used in merchan- ritory of full age and sound mind unless edgment of indebtedness not founded on dising, together with all other property excepted by the provisions of this act, actual consideration and no such acnot exempted, though not herein speci- shall list all property subject to taxation knowledgement made for the purpose of day of June, the Territorial Auditor is.

country, attend to all business confided to him; and es-

Sec. 5. The list of each person shall or leasor, unless it be listed by the mort- ment payable on, the capital stock of any to court the worst. contain, first, his lands, by township, sec- gagee or lessee. tion and range, and every division or Sec. 13. Commission merchants and Sec. 22. Any person owning or have ers, to look down on curselves is the dif-One of the firm being a practical Engineer and Surveywhich the list is required; and where sion, and consignees authorized to sell, this Territory, with authority to sell the A book is a thing formerly put aside such parcel of land is not a Congression- when the owner of the goods does not same, any personal property, purchased to be read, and now read to be put aside. al division or sub-division, it shall be lis- reside in this territory, are, for the pur- either within or out of the Territory, ted and describe in some other mode suf- poses of taxation, to be deemed the own- with a view of selling the same at an ad- A man behind the age should be fed ficient to identify it; and his town lots, na- ers of the property in their possession: vanced price or profit, or which has been on catchap.

in any incorporated company or company quired to list it, if it were his own, ex- of listing. not incorporated, amount of all other per- cept as herein otherwise directed, but he Sec. 23. Any person who purchases, sonal property, not exempted by law and must list it separate from his own, nam- receives, or holds personal property of

brary, scientific, benevolent and religious certified to by him; and the oath may be institutions and societies, devoted solely to printed upon the blank form and shall the appropriate objects of these institu- be in substance as follows:

8th. Animals not specified in the next quired to render the above statement fails section; the wool shorn from the sheep to do so, from absence or sickness, and of the person giving the list, and his crop when any person refuses to do so, or to ing one hundred dollars in value, and fam- the best information he can obtain, the ily pictures; the kitchen furniture of each number and value of the several species family; the beds and bedding requisite of property required, and to that end he add fifty per cent to the amount so re- fusal. for the use of the family; one bed and is hereby authorized to examine on oath turned, and the property of the company Sec. 25. As soon as practicable after the bedding thereof for each single per- any person whom he supposes to have shall be liable to sale, as real estate for the assessment roll is filled, and before son not a member of another family, and knowledge in relation thereto; and if any the apparel of every family and person, person refuses to testify, he shall forfeit actually used for wearing, with all food the sum of five dollars, to be recovered provided for each family; but no person by civil action in the name and to the use for whom a compensation for board or of the county; and the assessor shall 9th. The polls and estates, or both, of same on the lists, and return the same to

Sec. 9. The said statement of persons Sec. 2. All other property, real and refusing to swear shall be endorsed with personal, within this Territory, is sub- the name of the person whose property ject to taxation in the manner herein di- is therein listed, and the assessor shall United States, and from this Territory, ing, at which time, or before, he shall

Sec. 11. The assessor shall take and

Sec. 3. The term "credits," as used ner, or has the control or management, debt within the intent of this section; in this act, includes every claim and de- in the manner herein directed; but the and so much only of any liability of such mand for money, labor, or other valuable property of a ward is to be listed by his person as security for another, shall be thing, and every annuity or sum of mo- guardian; of a minor having no other deducted, as the person making the list ney receivable at stated periods, and all guardian, by his father, if living-if not believes he is legally or equitably bound required in said county for the Territorial moneys in property of any kind, and secur- then by his mother, if living-if not, to pay, and so much only as he believes ed by deed, mortgage, or otherwise; but then by the person having the property he will be compelled to pay on account of pensions from the United States or from in charge; of a married woman, by her the inability of the principal debtor; and any State, are not included in the above husband, but if he be unable or refuse, if there are other sureties able to con-Sec. 4. On or before the first Monday whom property is held in trust, by the as he in whose behalf the list is made. of February of each year, the county trustee; and the personal property of a will be bound to pay or contribute, but no commissioners of each county are requir- decedent, by the executor, administrator person will be entitled to a deduction on ed to furnish the county assessor with suit- or heirs; of a body corporate, company, account of an obligation of any kind givable notices and blank forms for the as- society, or partnership, by its principal en to an insurance company for the pre- property in the county. sessments, and such instructions as may accounting officer, agent or partner .- mium of insurance, nor on account of an be needed to secure full and uniform as- Property under mortgage or lease is to unpaid subscription to any society, nor on be listed by, and taxed to the mortgagor account of a subscription to, or instal, tious; better to live out of seciety than

Sec. 6. The above list of items may but the undivided property of a person to the value thereof, by any process of

in which is either terminus of the struc- into the combinations or manufacture:

lect the tax. lodging is received or expected, is to be make a minute of the names of persons erty and credits existing in any one of uation of town lots; the amount of propconsidered a member of a family within refusing to the list, or to testify to the the counties are to be listed and taxed in erty invested in merchandise the amount value of property, and shall note the that county, and credits not existing in, of property invested in manufactures; nor pertaining to the business especially, the number of horses, and their total val taxed in that county where his principal their total value; the number of neat taxs due from the firm.

as herein required, the amount may be ceedings and returns throughout the terassessed according to the best knowledge ritory. and discretion of the assessor, and the Sec. 26. The Territorial Auditor and county board of equalization may, at their Treasurer shall constitute the Territorial discretion, add fifty per cent to the amount | Board of Equalization, and said Board of returned by the assessor.

depreciated stocks or shares in corpora- mity by the different assessors, and to isted at such sums as the person listing not to exceed three mills on the dollar. believes will be received or can be collec- Sec. 27. Such equalization may be ted; and annuities at the value which the made, either by changing any of the asperson listing them believes them to be sessments, or by varying the rate of taxworth in money.

Sec. 21. In making up the amount of credits which any person is required to in this Territory, of which he is the ow- being so deducted, shall be considered a then by herself; of a beneficiary, for bute, then so much only shall be deducted company or incorporation.

ticulars-amount of capital employed in is to be listed and taxed where it may be value thereof, the merchant shall take merchandise, amount of capital employ- at the time of the listing; and if the the average value of such property in his so long, then he shall take the average nies and credits, amount of taxable house- erty in behalf of another, shall list it in gaged; and if he be commencing, he shall hold furniture, amount of stock or shares the same county in which he would be re- take the value of the property at the time

ing the person or estate to whom it belongs, any description, for the purpose of adding with a view of making gain or profit by Sec. 16. The property of corporations so doing, and by selling the same, shall or companies constructing canals, rail- be held to be a manufacture, for the ways, plank roads, graded roads, turn- purposes of this chapter, and he shall pike roads, and similar improvements, is list for taxation the average value of such taxed through the shares of the stock- property in his hands, estimated as diholders; and when any such stockholders rected in the previous section in case of are non-residents their interests are to merchants; but the value shall be estibe taxed in this Territory, in the county materials only entering

ture in this Territory, and to that end the . Sec. 24. On or before the second Monassessor is directed to require of the sec- day of April annually, the assessor shall retary or clerk (or whatever officer of make out and deliver to the county clerk, render under oath a list of the names and form and alphabetical order, the names of longing to each, and both the par value, county, with the several species of propand market value of the shares; but if erty and the value, as herein before diing them, but not to exceed in amount the ner, agent, or factor, as the case may be ficer does not reside in this Territory, values footed up; and in a column to be sum prescribed in their charter or act of according to the best of my knowledge. the assessor may require the same of any provided for that purpose, he shall write other officer residing in the Territory, the words, "by the assessor," when the and if such efficer refuses to give the re- list was made by himself, together with qisite information, then the shares of non- the word "absent," or "sick," or the harvested within one year previous to take or subscribe to the oath required, ny or corporation, and may be ascertain- swear," or such other words as will exed in the best manner possible, within the press the cause why the person required power of the assessor, and the county to make the list, did not make it; and a commissioners, may, at their discretion, neglect to make it shall be taken as re-

> the taxes of the shareholders, and the the first Monday of May next ensuing, county first assessing is to levy and col- the county clerk shall make out an abstract thereof, containing the whole num-Sec. 17. When a person is doing busi- ber of acres of land listed in the county, ness in more than one county, the prop- and the total value thereof; the total valin any one county, are to be listed and ue; the number of mules and asses, and place of business may be. Each indi- cattle and their total value; the number ber of swine, and their total value; the Sec. 18. Insurance companies of every gross amount of all other personal propdescription, except mutual insurance erty, with money and credits; which abcompanies, chartered in other states, and stract the clerk is directed to transmit transacting business in this Territory, without delay to the Auditor of the Tershall be taxed one per cent for county ritory; and the county commissioners are purposes, and one per cent for Territo- authorized to direct the clerk to add to rial purposes, upon the amount of the the above list of items, such other items. premiums taken by them during the year as they may deem advisable; and it shall previous to the listing, in the county be the duty of the Auditor of the Terriwhere the agent conducts the business; and tory to furnish such forms for the use of the agent shall render the list, and shall the county commissioners, assessors, and be personally liable for the tax; and if clerks and other officers of the revenue, he refuse to render the list, or to swear as shall best secure uniformity of pro-

> Equalization shall hold a session at the Sec. 19. All taxable property is to be Capital of the Territory, commencing on listed and valued each year, and real the second Monday of May of each year; roperty is to be assessed at its true val- and it shall be the duty of said board to ue in money at private sale, having re- examine the various county assessments, gard to its quality, locality and natural so far as regards the Territorial tax, and advantages, the general improvement to equalize the valuation of real estate in in the vicinity and all other elements of the several counties, whenever they are satisfied that the scale of valuation has Sec. 20. Depreciated bank notes, and not been adjusted with reasonable uniforons or companies, may be listed at their decide upon the rate of Territorial tax urrent value and rate; credits shall be which shall be levied in each county, but

ation in the different counties, as may be: found most convenient, but in either case the Board of Equalization is directed to preserve unchanged, as far as practicable, what would have been the aggregate amount of valuation in the Territory, had

no such equalization been made. Sec. 28. On or before the first Monrequired to transmit to the county clerk, of each county, a statement of the changes (if any) which have been made in the assessment or valuation of real estate in his county, and of the rate of taxation tax as directed to be levied and collected by the Territorial Board of equalization; and if the Territorial Board shall fail to fix the rate of taxation in any of the counties, then the Auditor is required to notify the county clerk, that the rate to be levied and collected in such county or counties, is at the rate of three mills on the dollar of the equalized valuation of

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the first stood the result of 200 of Jack benefits