



'Eternal Vigilance is the Price of Liberty,' and One Dollar a year is the Price of The Chief.

ALL HOME PRINT.

RED CLOUD, WEBSTER COUNTY, NEB., FRIDAY, FEBRUARY 16, 1894.

VOL. 21. No. 30

THE CHIEF Published Weekly.

Subscription, - \$1 Per Annum, Invariably in Advance. If not paid in advance, after this date March 15, 1894, the price will be \$1.25.

RATES OF ADVERTISING: Prof. cards, 1 inch or less per year, \$6.00; Six months, \$3.00; Three months, \$2.00. STANDING ADVERTISEMENTS: Per inch one year, \$4.00; Per inch six months, \$3.00; Per inch three months, \$2.00.

M. & M. R. Time Table. Taking effect Dec. 3. Trains carrying passengers leave Red Cloud as follows: EAST VIA HASTINGS, No. 142 Passenger to Hastings, 2:30 p. m.

DR. J. S. EMIGH, Dentist, RED CLOUD, NEBRASKA. Over Taylor's Furniture Store. Extracts teeth without pain.

W. TULLEYS, M. D. Homoeopathic Physician, RED CLOUD, NEBRASKA. Office opposite First National Bank.

C. L. WINFREY, Auctioneer, RED CLOUD, NEBRASKA. Will attend sales at reasonable figures. Satisfaction guaranteed.

J. H. SMITH, Insurance Agent, RED CLOUD, NEBRASKA. I do a strictly farm insurance and invite and invite all to see me.

CASE & McNITT, ATTORNEYS AT LAW, MOON BLOCK, - RED CLOUD, NEB. Collections promptly attended to, and correspondence solicited.

TRUNKEY & POTTER, Attorneys at Law, Red Cloud, Nebraska. OFFICE—Up stairs, in Moon Block.

R. P. HUTCHISON, Tonsorial Artist, 4th AVENUE, - RED CLOUD, NEBRASKA. First-class barbers and first-class work guaranteed. Give me a call.

D. STOFFER, Fashionable Barber, Red Cloud, Nebraska. I give my personal attention to my patrons. First-class shaving and hair cutting a specialty.

CHAS. SCHAFENT, Insurance Agency, German Insurance Co., Freeport, Ill. Royal Insurance Co., Liverpool, England. Home Fire Insurance Co., Omaha, Neb.

D. B. Spanogle, REAL ESTATE AND LOAN AGENT, Red Cloud.

What is CASTORIA

Castoria is Dr. Samuel Pitcher's prescription for Infants and Children. It contains neither Opium, Morphine nor other Narcotic substance. It is a harmless substitute for Paregoric, Drops, Soothing Syrup, and Castor Oil.

Castoria. "Castoria is an excellent medicine for children. Mothers have repeatedly told me of its good effect upon their children." Dr. G. C. Osceola, Lowell, Mass.

The Centaur Company, 77 Murray Street, New York City.



PENMAN HAS THEM

A nice line of Jewelry, Diamonds, Chains, Rings, Bracelets, Scarf pins, Cuffs and collar buttons, neck chains, lace pins, stick pins, chains, etc.

S. E. COZAD Has a fine line of Sewing Machines and Organs from \$25 upwards. Also keeps all kinds of Machine Supplies. Does repairing promptly. Call and see me.

Farm Loans At Less Than 7 Per cent. R. A. Simpson, Blue Hill Neb.

Legal Notice. STATE OF NEBRASKA, Webster County. In the County Court. In the matter of the estate of Anna Sadleir, deceased.

Case & McNitt, Attorneys, in the District Court of the Tenth Judicial District in and for Webster County, Nebraska.

In the matter of the estate of John Crowell, deceased. Whereas Donald McCallum administrator of the estate of John Crowell, deceased, has on the 1st day of February 1894 filed his petition in the above entitled court asking therein for leave to sell the following described real estate.

WHAT GRIEVES US.

To see a man run his face for coal. And sweat he can't pay to save his soul. And then go out and take on a jug So heavy that he can hardly wag.

What an Income Tax is. [Taken from the New York Tribune] TO THE EDITOR OF THE TRIBUNE: SIR—Will Mr. Horr kindly explain in the Weekly Tribune the operation of the income tax?

I am entirely at sea in regard to this question, but so I find are a great many who try to argue pro and con. If Mr. Horr will favor the readers of The Tribune with one of his lucid explanations, I believe that a good number of people will understand the subject better than they do now.

In reply to this important letter, I am compelled to give simply my own understanding of such a law. I do not suppose that the term income has a technical meaning. An income tax has been levied for many years in Great Britain, and was enacted in this country during the war of 1861-'65, and enforced until 1871, when at the close of the year the tax expired under the provisions of the original bill.

As I understand it, under this law a tax would be levied on the amount received by each individual, including (1) salaries, (2) rents on real estate over and above repairs, insurance and taxes; (3) all interest and dividends received on bonds, stocks or moneys loaned; (4) the net profits received in mercantile business, manufacturing, the buying and selling of bonds and grain; and (5) the profits of every other kind of commercial transactions.

income tax is the fact that it compels each individual to make a showing of his entire receipts, a thing against which every business man naturally revolts. No such tax can possibly be levied with any degree of success without proceedings which are inquisitorial and meddling to a degree which is absolutely offensive to all business men.

The question of Mr. Fritsche as to how such a tax can be levied justly, so as to equalize burdens, is difficult to answer. In the first place, the exemption of \$4,000 is of necessity inequitable. The intention of such an exemption is that \$4,000 is enough to pay the expenses of living, because under this bill a man is not allowed to make out his own personal expenses or the expenses of his family in order to reduce his income.

In making so large an exemption as \$4,000 the Wilson bill makes a departure from the income taxes formerly levied in England and in the United States. In England an income tax is levied on all sums over and above \$500. Between \$500 and \$750 they collect a lower percentage than on greater incomes.

The income tax levied in 1863 in the United States at first exempted only \$600. It levied 5 per cent on all sums above that amount up to \$900, 7 per cent on incomes between \$900 and \$10,000, and 10 per cent on sums above \$10,000. The exemption was afterward raised to \$1,000, later on to \$2,000. The largest amount collected was in 1866 and amounted to \$1,000,000. It was paid by about a half a million individuals.

I have before me a receipt given by a United States deputy collector to a merchant in New York City for the tax on the latter's income in the year 1866. I omit the gentleman's name by request. It reads: "Income not exceeding \$5,000. Amount \$4,500, at 5 per cent, \$225. "Income exceeding \$5,000,—\$5,842.55, at 10 per cent, \$584.24. Total, \$809.24. "Tax withheld \$10.69. "Tax on carriage \$2. "Tax on piano \$2. "Tax on gold watch \$2. "Amount of tax \$799.55. "Received payment. Samuel S. Aymer, Deputy Collector."

The man who returned that tax was a merchant in partnership with two other gentlemen. Both of the other men paid no tax at all. They had received the same amount from the same business but claimed to have lost it all in some speculation in Wall street or otherwise, so that they escaped the law entirely. In theory an income tax seems just and fair. In practice it is impossible to carry out the law with even an approach of fairness.



A cream of tartar baking powder. Highest of all in leavening strength—Latest United States Government Food Report.

Royal Baking Powder Co. 106 Wall St., N. Y.

transaction of business a man may invest largely in real estate or other property. Such property may shrink in value or gain in value. If he should sell it during the year and realize a profit, it would then be easy to tell how much he had gained. But before any sale is made he is unable to state whether the investment made is a profitable or a poor one.

When undesirable goods accumulate, the wheels of business are clogged.

W. I. Church, of Stanton Post, G. A. R., says: "I have tried nearly every cough remedy but found nothing to compare with Parks' Cough Syrup. I have suffered ever since my discharge from the army and Parks' Cough Syrup is the only remedy that has ever helped me."

The firm of Lainson Bros., at Aurora Neb., was closed under a chattel mortgage last Tuesday.

If you have suffered from Stomach trouble, Bilioousness or Bowel difficulty use Dr. Sawyer's Family Cure. Deyo & Grice.

An agricultural laborer in India is supposed to receive 5 cents a day.

My family use Dr. Sawyer's Family Cure for Indigestion.

My family use Dr. Sawyer's Family Cure for Bilioousness. Deyo & Grice.

My Family use Dr. Sawyer's Family Cure for Constipation.

Jewell Bros., of Platte Center, have cleared \$16,000 off sugar beets in the past two years.

Money cannot buy a remedy equal to Dr. Sawyer's Family Cure for Indigestion, Bilioousness, Kidney difficulty etc. Deyo & Grice.

The hardware store of Nesbit & Rogers of Fremont, has been closed by creditors.

O. W. O. Hardman, Sheriff of Tyler Co., W. Va., appreciates a good thing and does not hesitate to say so. He was almost prostrate with a cold when he procured a bottle of Chamberlain's Cough Remedy. He says: "It gave me prompt relief. I find it to be an invaluable remedy for coughs and colds." For sale by Deyo & Grice.

If a desirable article is purchased low, its sale is already assured.

Mrs. E. M. Lettis, of this place, had been troubled with rheumatism in the arm so badly that she could not use her arm at all. One half of a 50 cent bottle of Chamberlain's Pain Balm effected a cure. E. J. NEAVES, druggist, Waverly, N. Y. This is an article of great worth and merit, and is becoming famous for its case of rheumatism. One application relieves the pain. For sale by Deyo & Grice.