

your kidneys once every three minutes.
The kidneys are your blood purifiers, they filter out the waste or impurities in the blood. If they are sick or out of order, they fail to do their work.

Pains, aches and theumatism come from excess of uric acid in the blood, due to neglected

kidney trouble. Kidney trouble causes quick or unsteady heart beats, and makes one feel as though they had heart trouble, because the heart is over-working in pumping thick, kidney-poisoned blood through veins and arteries. It used to be considered that only urinary

troubles were to be traced to the kidneys, but now modern science proves that nearly all constitutional diseases have their beginning in kidney trouble.

If you are sick you can make no mistake by first doctoring your kidneys. The mild and the extraordinary effect of Dr. Kilmer's Swamp-Root, the great kidney remedy is soon realized. It stands the highest for its wonderful cures of the most distressing cases and is sold on its merits
by all druggists in fiftycent and one-dollar sizes. You may have a
sample bottle by mail
free, also pamphlet telling you how to find
out if you have kidney or bladder fromble

out if you have kidney or bladder trouble. Mention this paper when writing Dr. Kilmer & Co., Binghamton, N. Y.

## BEST FOR THE BOWELS



EAT 'EM LIKE CANDY

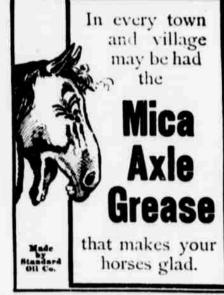
YOUR BLOOD CLEAN

You pay 10 cents for Cigars not so good as

STRAIGHT 5 F.P. LEWIS, MANFR



DON'T BE FOOLED! Take the gen original ROCKY MOUNTAIN TEA Made only by Madison Medi-cine Co., Madison, Wis. It keeps you well. Our trade mark cut on each package. Price, 35 cents. Never sold in bulk. Accept no substi-tute. Ask your drugglat.



JOHN G. FOTTER,

ATTORNEY - AT - LAW.

Over Mizer's Grocery Store.



Beware of the dealer who tries to sell "something just as good."

Rheumatism Cured in a Day Mystic Cure for rheumatism and neuralgia readily cures in from one to three days. Its action upon the system is remarkable and mysterious. It removes at once the cause and the disease immediately disappears. The first dose greatly benefits. 75 cents. Sold by H. E. Grice, hed Cloud, Neb.

To the Northern Lakes.

The Burlington Route aunounces uncommonly low rates to lake resorts of Minnesota, Wisconsin, South Dakots 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 excursions and take advantage of the low rates Real Estate Transfers.

The following transfers, furnished by the Webster County Abstract Co., core made during the real C., B. & Q. Railroad Consumer by Xavier Laporte, w. o. m. 19 Kate R. Curry to Jemuna Carry.

q e d, part e4 nv + 19 4 12 G. E. McKeeby and wife to An toine Sadilek, w d, nw | 7 2 11 1400 Clifford J. Pope and wife to M. P. Miller, w d, s w + 15 2 11 Mary C. Hummel to Thad B. Myers, w d, lots 17 and 18,

block 7, Inavale Ferdinand B. Wilson and wife to E. J. Delahay, w d, lots 4 and 5, block 4, Sweezy's addition to

Blue Hill Laura E. Buzzard and husband to Ellen L. Grannis, w d, lots 7 and 8, block 2, Sweezy's addition to Blue Hill

H. P. Sowter and wife to Mary E. Kessel, w d, sw 15 2 11 Herbert H. Watson and wife to Albert Waufle, w d, lots 3 and 4, block 18, Bladen

Governor.

Poynter Poynter Bavage

Thayer
Boyd
Crounse
Crounse
Holcomb
Holcomb

J. P. Hale and wife to Emma D.

Lion Coffee

Hale, w d, undivided 4 lot 10, block 4, Red Cloud barles Spence and wife to Wm. H. Thomas, w d, set 20 3 11 Philander Taibot and wife to Andy Guy, net 17 2 9

is is ounces of purs cofee to the pound. Who knows how much coffee and how much stale eggs and glue-called glazing—there is in coated coffee!

Lion Coffee is all coffee—never glazed.

The sealed package keeps it fresh and pure.

Mortgages filed, \$7830. Mortgages released, \$4397. Firemen's Tournament

ACTION OF BOARD OF EQUALIZATION EXPLAINED

Reduction in Valuations by County Assessors Obliged the Board to

Careful Investigation Shows that Nebraska Rai roads Are Still Assessed Too High, Compared with All Other Property in the State, Notw that and ing Reductions Made by

Reform Boards in the Latter '90s.

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

For years past it has been quite generally contended that the railoads should be required to bear their just that the railoads should be required to bear their just that the railoads should be required to bear their just the past ten years there have been re-ublican, demonstrations, who used this argument as of reform administrations, who used this argument as one of the essential planks of the platform on which they were elected. There has been a succession of the succession of the political complexion of what is known as the Board of Equalization, composed of the Governor, and the political complexion of what is known as the Board of Equalization, composed of the Governor, and the Auditor of State. During these succession and the Auditor of State. During these succession in the increase of the people, and in subscribed to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people, but in each case have waited unaide to the people should select were elected to office, and then presented the question of reform administration. Thus it comes that during the past ten years there have been re-uplican, demonstrate and opposite governers and members of this board to years and members of this board to years and members of this beard the past ten years are there have been re-uplican, demonstration. Thus it comes that during the past ten years there have been re-uplican, demonstration of the past ten years there have been re-uplican, demonstration of the past ten years there have been re-uplican, demonstration of the past ten years there have been re-uplican, demonstration of the past ten years there have been re-uplican, demonstration of the past ten years and the y

Lots.

94 415 006

40,245,504 40,721,944 29,012,165 36,349,978 84,835,619 23,374,365 33,049,832 82,752,422 33,148,405 34,138,970

Lands.

TT 01: 540

78,524,455 87,351,164 84,047,616 81,469,387 78,594,638 78,518,698 77,890,017 76,044,155 79,678,196

Make Similar Reductions in Railroad Valuations.

Island August 5, 6, and 7. The citizens of that city have contributed liberally to a fund for prizes and the secretary assures the public, and particularly the volunteer firemen of the state, 'hat the list of prizes, cash and medals, has never in the history of the association been more liberal. The leading even s will be various hose races, hook and ladder races, foot races, parades, ladder elimbing contests, coupling cortests, etc., etc. Good music will be in attendance and Grand Island is going to do everything possible to entertain the firemen of the state and their friends.

The tenth annual tournament of the accept any substitute. By mail for 25c 350 Nebraska State Volunteer Firemen's in stamps. Trial package free. Adassociation will be held at Grand dress Allen S. Olmsted, Le Roy, N. Y

Shake It Into Your Shoes

Allen's Foot-Ease, a powder. It cures painful, smarting, nervous feet and ingrowing nails, and instantly takes the sting out of corns and bunions. It's the greatest comfort discovery of the age. Alleu's Foot-Ease makes tight or new shoes feel easy. It is a certain cure for sweating, callous and hot, tired, aching feet. Try it to-day. Sold by all druggists and shoe stores. Don't

A System Purifier Free Advice by our physicians, Free Sample of Medicine, Dr. Kay's Home Treatment, a He pur Dr. Kay's Renovator

Address, Dr. B. J. KAY MEDICAL Co., Saratoga Springs, N. Y. Guaranteed

PEATT & FREES CO..

Chicago - Lumber - Yard.

RED CLOUD, NEBRASKA.

Lumber, Lime, Coal and Cement.

TRADERS LUMBER Co.

DEALERS IN

## LUMBER AND COAL

building material, Etc.

RED CLOUD.

NEBRASKA

# City Dray and Express Line.

E. W. ROSS, PROP.

Goods Delivered to any part of the city.

Charges as low as the Lowes:

CITY AGENTS FOR ADAMS EXPRESS CO. TELEPHONE NO. 52.

### New = Barber ! Shop.

BARKLEY & SCHAFFNIT, Proprietors. Basement Potter-Wright Building.

### Seissors Ground, Razors Honed,

ALL KINDS OF EDGE TOOLS SHARPENED

All kinds of barber work executed promptly and satisfaction

guaranteed. GIVE - US - A - CALL. Burlington

JOHN BARKLEY,

House Moving and Raising OMAHA A SPECIALTY.

All work guaranteed satisfactory. Your work solicited.

6 W Grove

Laxative Bromo-Quinine Tableta the remedy that cures a cold in one day

DON'T TOBACCO SPIT and S M O K B
Your Lifeaway!
You can be cured of any form of tobacco using
easily, be made well, strong, magnetic, full of
new life and vigor by taking MO-TO-BAG,
that makes weak men strong, Many gain
ten pounds in ten days, Over BOO, OOG
cured, All druggists, Cure guaranteed, Booklet and advice FREH, Address STERLING
REMEDY CO., Chicago or New York, 437

Inflammatory Rheumatism cured in 3 days. Morton L. Hill of Lebanon. Ind. says: "My wife had inflammatory rheumatism in every muscle and joint; her suffering was terrible and her body and face were swoolen almost beyond recognition: had been in bed for six weeks and had eight physicians, but received no benefit inti she tried the Mystic Cure for Rheumatism. It gave immediate relief and she was able to walk about in three days. I am sure it saved her life." Sold by H. E. Grice, Druggist, Red Cloud, Neb.

#### "C. C. C." on Every Tablet.

Every tablet of Cascarets Candy Cathartic bears the famous C. C. C. Never sold in bulk. Look for it and accept no other. Beware of fraud. All druggists, 10c.

Geo. Ross,

Contractor and Builder in Brick

Plastering a Specialty.

Blue Hill, Neb.

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

### **BON TON** BAKERY and CAFE

When in town eat at the Bon Ton where it is clean, cool and no flies.

15 cent Meals at All Hours

SODA FOUNTAIN IS OPEN Fifty-siv different kinds of summer drinks.

W. S. BENSE, Prop.

TIMETABLE. RED CLOUD NEBR. Route

CHICAGO KANSAS CITY SI. LOUIS and all points east and

DENVER HELENA BUTTE SALT LAKE C'Y PORTLAND SAN FRANCISCO and all points west.

TRAINS LEAVE AS POLLOWS:

Passenger daily for Oberlin and St. Francis branches, Ox-ford, McCook, Denverand all points west.....

No. 14. Passenger daily for St. Joe,
Kansas City, Atchison. St.
Louis, Lincoln via Wymore
and all points east and south 2·32 a.m.

No. 21. Passenger, daily, Denver, all
points in Colorado, Utah and
California 5:25 p.m.

No. 22. Passenger, daily for St. Joe,
Kansas City, Atchison, St.
Louis and all points east and
south 10:00 a.m.

No. 174. Accommodation, daily except
Sunday, Hastings, Grand is
iand, Black Hills and all
points in the northwest 1:00 p.m.

No. 173. Daily except Sunday, Ox
ford and intermediate points 12:20 p.m.
Siceping, dining, and reclining chair cars,
(seats free) on through trains. Tickets soid and
baggage checked to any point in the United
States or Canada.

For Information, time tables, maps or tickets
call on or address A. Conover, Agent, Red
Cloud, Nebr. or J. Francis, General Passenger
Agent Omaha, Nebraska.

COLVIN & BARCUS. REAL ESTATE FARM LOANS.

Lock Box 23, Guide Rock, Neb.

All kinds of property bought, sold and exchanged.

COLLECTIONS MADE. TERM REASONABLE

STATEMENT.

Annual Statement of the Cowden-Kaley Clothing Company.

RESOURCES. Merchandise fixtures. outstanding

\$19,977 FH LIABILITIES.

This is to certify that the above dent correct to the best of our knowledge.

A U. Kaley, Pres, and Treas.
H. A. I. Erson, Vice Pres.
F. W. Cowden, Sec.

How Are Your Eldneys ! Dr. Hobbe' Sparagus Pills cure all kidney ills. Same

Beveral members of the Beard of Equalization that have been elected in the last ten years were honestly 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 in each instance, irrespective of party, respected their oath and went no further in taxing the railroads than they could go and still 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 chances made in valuations for a series of years. These fix res 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. 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:

Pers. Prop.

26, 300 1 8 27,799 243 22,461,003 26

25, 101, 616 23, 402, 610 20, 100, 505 22, 114, 815 84, 112, 108 33, 113, 559

braska. That board acted in this matter under their oath, which obliged 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 1995, 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 \$1.169 per mile more value than they should have been in 1996, 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 the poorer counties of the state to tide over the unfortunate condition of affairs, and in many instances they paid the tax charged while their stockholders got nothing.

Several members of the Beard of Equalisation that have been elected in the last ten years were honestly

29.675.189 28.86 873 28.306.692 25.66 1.723

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 asessors 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

Party. Year.

Republican

Republican Republican

Prom this statement it will be seen that the railroad and telegraph property had a valuation in 1921 10 2-19 per cent less than it was in 1839, and that lots are also assessed for 10 3-10 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.

However, we give here a statement of the increase in quantities assessed in the following items reported in 1869 and 1901, which should be considered along with these apparent increases and decreases in assessment:

Assessed in 1859.

16.674.180 acres improved
17.264.770 acres improved
18.657.787 acres unimproved
18.657.787 acres unimproved
18.657.787 acres unimproved
18.657.887 acres unimproved
18.508.545 acres unimproved
25.18.918 cattle
410.623 sheep
1.228.682 hogs
1.460.777 hogs
1.3

5.082 miles railroad
13.

Now, how are all these decreases and variations in assessment brought about? In 1832 and 1834 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 Equalisation in prior years was away above that figure which would obtain an equality in taxation with other property.

Owing to the popular cry of increased assessment of railroad corporations, the Board of Equalization was deterred from materially reducing the same in 1834, and in that year the railroads paid practically twenty-five per cent more tax than the y 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 1856 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-

	455550		VALUE	VALUE	
	VALUE				
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	1,013.57		143.10	154.7	
Water Craft	357.34	- 1	1.474.00	4.83	

advance in the assessment of railroad property on account of their betterment and conditions, and the im. provements 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 is 1889 large num-

1893.....\$1,268,085.00 1894...... 612,794.00 1895...... 506,117.00 1896...... 291,153.00 1901 ...... 1,627,304.00 

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

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

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.

We give below a statement of changes in values re-

ported on those items which are generally recognized as having a relative value throughout the state:

	1889		1893	1961	
Improved Land, acres\$	VALUE		VALUE	VALUE	
	4.05	\$	3.94	5	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	1,013.57		143.10	1	54.71
W		- 0			

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 assesment 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 \$4.62, while in Saline county they reported improved lands in 1893 at a valuation of \$10.55 per acre, which were reported in 1900 at but \$3.43. So it would appear to an investigator that Saline county needed 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 fuid 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