THE CHIEF

RED CLOUD, NEBRASKA. PUBLISHED EVERY FRIDAY. P. C. PHARES, Editor.

SUBSCRIPTION RATES.

Entered at the post office at Red Cloud, Neb. at econd class mail matter.

ADVERTISING RATES: Furnished on application.

TELEPHONE, SEVEN - TWO

THE NEW TAX LAW.

Some of Its Important Features Condensed for the Information of Taxpayers.

To the Taxpayers of Webster County.

It is only a short time till you will be visited by my deputy assessor, and for the first time be assessed under legislature. We wish to use every effort possible to make a fair assessment of the property of every citizen of our county. Each person can greatly assist us, if they will go over their property carefully before the assessor calls on them, and also if they will carefully examine the new law.

I will here give some of the princi pal provisions of the law, which will assist you in determining what your assessment will be.

RICHARD TURNER, County Assessor.

Sections 1 to 11 define the terms used in the body of the law.

TAXABLE PROPERTY. Section 12, among other things, pro-

wides as follows: All property in this state not expressly exempt therefrom, shall be subject to taxation, and shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at 20 per cent of such actual value.

TAX LIENS.

Sec. 14. Taxes on real property shall be a first lien thereon from and including the 1st day of October of the year in which they are levied until the same are paid.

Sec. 15. Taxes assessed upon personal property shall be a first lien upon the personal property of the person to whom assessed from and after the 1st day of November of the year in which they are assessed, until paid.

Sec. 17. When property is assessed to any person as agent for another, or tor. in a representative capacity, such person shall have a lien upon such property, or any property of his principal receivers, by such receivers. in his possession, for the taxes thereon, until he is indemnified against the payment thereof; or, if he has paid the or officer thereof. taxes, until he is reimbursed therefor. PERSONAL PROPERTY-BY WHOM LISTED.

PPOVEP

"When the butter won't proverb. It often seems to work though no one has ever told why.

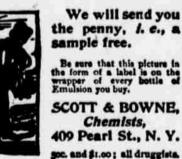
When mothers are worried because the children do not, gain strength and flesh we say give them Scott's Emulsion.

milk because it works and because there is something to be listed. astonishing about it.

Scott's Emulsion is simply the revenue law passed by our last with some hypophosphites especially prepared for delicate stomachs.

> Children take to it naturally because they like the taste and the remedy takes just as naturally to the children because it is so perfectly adapted specifying in each case the name of to their wants.

For all weak and pale and thin children Scott's Emulsion is the most satisfactory treatment.



the person having charge of such property.

Fifth-The property of a wife, by her husband, if of sound mind; if not, by herself.

Sixth-The property of a person for whose benefit it is held in trust, by the trustee; of the estate of a decessed person, by the executor or administra-

Seventh-The property of corporations whose assets are in the hands of

Eighth-The property of corporations, by the president or proper agent

Ninth-The property of a firm or

the improvement thereon, until the fee is conveyed, shall be held to be personal property and listed and asessed as such in the place where the land is situated.

Sec. 34 provides that the value of the interest of the purchaser of school come put a penny in the lands shall be taxable, said interest to churn," is an old time dairy be determined by the value of the land and improvements, less the amount due the state.

Sec. 35 provides that all improvements put on leased lands shall be assessed to the owner of such improvements.

Sec. 36. Personal property in transit shall be listed and assessed in the county, township, precinct, city, village or school district where the owner resides, but if such property is in-It is like the penny in the tended for a business it shall be listed and assessed at the place where the property of such business is required

Sec. 37 provides that any property brought into the state after the 1st of April and prior to the 1st of July shall a milk of pure cod liver oil be listed, unless the owner can give proof that it has been listed for taxation elsewhere.

Secs. 38 and 39 relate to the seizure of property for debt and provide for the collection of taxes on same.

Sec. 40. Persons required to list property on behalf of others shall list it in the same place in which they are required to list their own; but they shall list it separately from their own, the person, company or corporation to whom it belongs.

Sec. 41. The owner of personal propbusiness in the state of Nebraska, erty removing from one county, townshall be deemed and taken to be a ship, city, village or district to another company engaged in such respective between the 1st day of April and the business for the purpose of this act. 1st day of June, shall be assessed in the one in which he is first called upon express, telegraph or telephone comby the assessor.

Sec. 42 provides for the settlement be listed.

Sec. 45 requires the county clerk to give the person having property in charge, when asked for, a certificate showing that such property has been duly assessed.

Sec. 47. Nursery stocks, growing or otherwise, in hands of nurserymen, shall be listed and assessed as merchandise.

Sec. 49. Every person required by this act to list property shall make out and verify by his oath a statement of all personal property which he is required to list, either as owner, lesse or occupant in control thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner, or agent, upon the blanks above prescribed, which shall be delivered to each taxpayer by the deputy assessor for that purpose, and when so made out shall be by each person verified before the county or

deputy assessor.

OUR OVERCOAT AND HEAVY WEIGHT SUIT SALE

has cleared our tables of a majority of these goods. Our Pant sale has been a surprise to us-sold more trousers than we expected. Still have some desirable patterns and exceptional bargains in these lines, and we will

Continue the Sale Until the 1st of March

Spring goods are coming every day, and we need the room. You need the goods. No reason why we can't trade.

You will save 20 per cent now, and maybe it would be a greater saving than that-you might save a doctor's bill by buying a good a good warm suit or coat.

Beckwith, Wescott & Storey

"One price and no monkey business."





Zellers Stock and Poultry Food Prices Satisfactory ! Deliveries Quick ! H. J. CLARK, Phone 51. Red Cloud, Neb.

tangible property, wherever it shall of disputes as to where property shall have any property, in like manner as other personal property is assessed. ASSESSMENT OF REAL ESTATE. Sec. 105. All real property in this

the express, telegraph or telephone

Sec. 78 provides that each and every

pany shall be locally assessed on its

state subject to taxation shall be assessed on the 1st day of April, 1904, and every fourth year thereafter, which assessment shall be used as a

basis of valuation for taxation until the next quadrennial assessment, except as hereinafter provided.

Galusha for Secretary.

The candidacy of A. Galusha of this city for secretary of state is meeting with favor wherever he is known The following is from the Blue Valley Blade, published, at Seward, Neb., Mr. Galusha resided before where coming to Red Cloud:

"A. Galusha, a former resident of Seward, now residing at Red Cloud, has announced himself as a candidate before the republican state convention for the nomination for secretary of state. It would please Al's many old

Sec. 51. In answering the list of Seward county friends very much if company, by a partner or agent there- questions in the schedule the party the nomination should come his way,

We will send you the penny, I. c., a

Sec 23. Personal property shall be listed in the manner following:

First-Every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits bonds or stocks, shares of stock of joint stock or other companies, when the capital stock of such company is not assessed in this state; moneys loaned or invested, annuities, franchises, royalties and all other personal property.

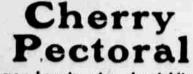
Second-He shall also list all moneys and other personal property invested, loaned or otherwise controlled by him as the agent or attorney, or on account of any other person or persons, or company, or corporation whatscever, and all moneys deposited subject to his order, check or draft, and credits due from any person or persons, body corporate or politic, whether in or out of the county.

Third-The property of a minor child shall be listed by his guardian; if he have no guardian, then by the father, if living; if not, by the mother, if living, and if neither the father nor mother be living, then by the person having such property in charge.

Fourth-The property of any other person under guardianship, by his guardian; or if he have no guardian, by



We know what all good doctors think of Ayer's Cherry Pectoral. Ask your own doctor and find out. He will tell



you how it quiets the tickling throat, heals the inflamed lungs, and controls the hardest of coughs.

"Ayer's Cherry Pectoral is well known in our family. We think it is the best medicine in the world for coughs and colds." KATIE PETERSON, Petaluma, Cal.

All druggists. J. C. AYER CO. Lowell, Mass for Hard Coughs One of Ayer's Pills at bedtime will hasten recovery. Cently laxative.

Tenth-The property of manufacagent as merchandise.

WHERE AND HOW LISTED. Section 29 provides that personal ship, city, village and school district and franchise of corporations, etc., except as otherwise provided, shall be listed in the county, precinct, township, city, village and school district where the principal office of such corporation is located within this state. If there be no principal office or place

of business in this state, then at the place in this state where any such corporation or person transacts business. Sec. 30. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the county, township and precinct where the farm is situated. If the farm is situated in several townships or precincts, it shall be listed in the township or precinct in which the

principal place of business of such farm shall be. Sec. 31. Live stock, in charge of an

agister, care taker, or non-resident owners, on the 1st day of April of the year for which such property is required to be listed, and not connected so kept; and any live stock which shall

be brought into any county of this state for grazing purposes between

the assessor or by the county board in be required to exhibit them to the asshowing that such property has been | funds claimed to be so invested

assessed elsewhere. agent is carried on.

Sec. 33 provides that when real es- incorporated under the laws of the tate is exempt in the hands of the state. holder of the fee, and the same is con-

tracted to be sold, the amount paid

filling out the same shall write the as he has always been a staunch re word "none" after each item whenever publican and has the ability to conduct turers and others in the hands of an he has no property as named under the office in the most satisfactory way. agent, by and in the name of such such item, and no item shall be passed Mr. Galusha came to Seward from the without being answered. east nearly twenty years ago, later

Sec. 53 provides that any person going into the clothing business at Red making a false return or refusing to Cloud. For several years he has been property, except such as is required to furnish the assessor with a correct secretary of the finance committee of be listed and assessed otherwise, shall list of his property, or who fraudu- the A. O. U. W. in Nebraska, and has be listed in the county, precinct, town- lently conveys or converts same to an extensive acquaintance throughout avoid taxation, shall be fined not less the state. No better man than Al where the owner resides, except that than fifty nor more than two thousand Galusha could be selected for the elevators, lumber yards, etc., shall be dollars; for swearing falsely to any honor which he seeks, and his friends listed at their sites. The capital stock matter contained in the schedule, he here will be pleased to see him receive shall be deemed guilty of perjury and the nomination."

punished accordingly.

any merchaht or manufacturer, the turer an inspection of his inventories

and all books of account for the preceding year, including the annual invoice and inventory of stock made by mentioned in regard to this office. He such merchant or manufacturer last has been long one of the wheel horses preceding such assessment, and the policies of insurance carried by such merchant or manufacturer on his stock for the year next preceding his assessment.

Sec. 66 provides that every person, company or corporatian engaged in the business of buying and selling to "put it back." It will all be there " grain for profit shall be held to be a grain broker, and shall determine under oath the average amount of capital invested in such business, exclusive of real estate or other tangible finance committee, is likely to be a with the farm, shall be assessed where property, for purposes of assessment.

GOVERNMENT BONDS.

Sec. 67 provides that any person who claims that a portion of his or her the 1st day of April and the 1st day of funds are invested in government July of any year shall be assessed by bonds and exempt from taxation shall

such county and in the proper taxing sessor, who shall make a complete recdistrict, unless the owner of said live ord of said bonds. Persons failing or stock produce a certificate from the refusing to make such exhibit shall south of Red Cloud. 65 acres under county clerk, or other proper officer not be entitled to any exemption for cul ivation, 15 acres of alfaifa, good

Sec. 73. Any foreign corporation do-Sec. 32. The property of manufac- ing business under the laws of this turers or others in the hands of an state and owning a special or general agent shall be listed and assessed at franchise from any city of this state five years; new granary, fair barn, new the place where the business of such shall furnish a report to the assessor the same as required from companies.

TELEPHONE COMPANIES, LTC.

ets. All druggists refund the money Sec. 76. Each and every person, asthereon by the purchaser, with the en- sociation, co-partnership, joint stock of it fails to cure. E. W. Grove's signahauced value of the investment and company or corporation engaged in ture is on each box. 25c.

The Riverton Review has the follow-Sec. 57. For the purpose of deter- ing words of praise for Mr. Galusha: mining the true value of the stock of "We are pleased to learn that this part of the state is going to have a assessor shall have the right to de- candidate for Secretary of State, in mand of such merchant or manufac- the person of our friend, Mr. Al Galusha, of Red Cloud. Al is one of the boys, and we hear his name frequently and favorably

> with the party and country at heart and it is only fair that this mantle should fall on his shoulder. Al is capable, and if he gets in the affairs of the office will be conducted honestly and honorably, and when he comes to balance up there will be no occasion The Nebraska Workman pays Mr. Galusha the following compliment: "It is stated that A. Galusha, the popular secretary of the grand lodge candidate for secretary of state before the coming republican state convention. A. O. U. W. members know the office would be in good hands if Brother Galusha should be nominated and elected."

Farm For Sale.

Consisting of 160 acres, 21 miles mob12

H. E. ASHER, ETERINARIAN Of the^{*}Kansas City Veter-inary College. Office at C. M. Smith's Livery Barn.

ALL CALLS PROMPTLY ATTENDED Telephone 49.

Starts

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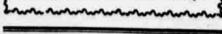
Cup of

You

off

RED CLOUD, - -NEB At Blue Hill every Thursday.





For INSURANCE

against Fire, Lightning, Cy-clones and Windstorms, see

JNO. B. STANSER agent for the Farmers Union Insur-ance Co., Lincoln, Neb., the best in-surance community in the state.

Farm Loans.

I have just prepared myself to make farm loans at a low rate of interest either in Jewell, Smith or Webster counties; can pay off at any time. J. H. DAILEY, Red Cloud.

stard; 20 acres of fine timber, 15 acres meadow, fine grass; rest in pasture, fenced in, running water in creek the year round; good 4 room house, built now shed 90 feet long. L. Soderberg, Red Cloud.

To Cure A Cold In One Day. Take Laxative Bromo Quinine Tab-