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NUMBER 14

ASSESSMENT RULINGS.

Things of Importance for Tax Payers to Know.

County Assessor Richard Turner has compiled the following explanations and rulings for the benefit of persons who own taxable property:

Doubts as to Property Exempt—Where there is any doubt in the mind of the assessor as to certain classes of property being exempt from taxation under section 13 of the revenue act, he should assess the same.

Items Negatived—In answering the list of questions in the schedule, the party filling out the same shall write the word "none" after each item whenever he has no property under such item. A ditto opposite each item when he has no property under such item does not meet the requirements of the statute.

Credits—The actual value of notes, bonds or mortgages representing moneys loaned or invested shall not be reduced or diminished by subtracting therefrom the debts owing by the person assessed, who owns such notes, bonds or mortgages. Credits evidenced by book accounts, and the like, may be offset by debts of like character only.

Correct Numbers—In listing livestock and other classes of property where numbers are called for on the personal property schedule, correct numbers must be given.

Rent Taxable—Rent due is taxable as a credit, but rent to grow due is a part of the land, and incident to it, and is therefore not subject to taxation.

Fraternal Beneficiary Associations and Mutual Companies—All property, moneys or credits owned or controlled by mutual or fraternal insurance companies, societies or associations, clubs or lodges, except such as are expressly exempt by statute, shall be listed for taxation. Their property may consist of office furniture and fixtures, or any other personal property, such as credits due or to become due, notes, bonds, mortgages, money deposited in banks or elsewhere, whether held by such associations and companies as reserve funds, contingent funds, emergency funds, or in any other manner. Such property is subject to assessment and taxation against them, and shall be listed and assessed by the assessor. The assessment upon the business or gross premiums shall not be made against fraternal beneficiary associations and mutual insurance companies that operate upon the assessment plan, have no capital stock and make no dividends, and whose scheme of insurance does not contemplate the return of any earnings or profits to the policy-holders.

Poll Tax—Deputy assessors are instructed to assess all male inhabitants in each road district, being over the age of 21 years and under the age of 50 years, with a poll tax of \$3, except the following exemptions: Under 21 years of age and over 50 years of age; paupers, idiots and lunatics; members of Nebraska National Guard; United States pensioners; members in good standing of fire companies or hook and ladder companies. No other exemptions are made by statute.

Saloon Licenses Taxable—They should be listed as a franchise or privilege. The valuation thereon is purely a matter for the sound judgment and discretion of the assessor, the same as fixing the value of all other property.

Assessor's Annual Report of Industrial Statistics—The deputy assessors should give this enumeration painstaking care, as it means much to the county and state. Any neglect or carelessness in taking these statistics reflect upon the agricultural standing of the county, and injures land values, etc., accordingly. Deputies are requested to report to the county assessor at once the name and address of anyone refusing to give the information required.

One Dollar Cheaper.

During the one week of April 22 to 27, inclusive, the Lincoln Daily News will accept \$2 from mail subscribers

for a whole year to May 1, 1908. The regular price is one dollar more than that. This cut price is good only during this Bargain Week, and all you have to do is to mail your \$2 to The Daily News, Lincoln, Neb., during that time, and you will receive the paper until May 1, 1908.

The News does not receive any free railroad tickets, and has cut off several traveling solicitors. Instead of paying our railroad fare, hotel bills and other expenses, these savings will be given to our subscribers direct by this big bargain offer. More things are being done this year for the people in Nebraska than ever before. The new deal seems to suit everybody who has not had some sort of a pull. The Lincoln News keeps in the midst of the fight and wants every man who believes in a square deal on its list.

At \$2 for a whole year there is not a family in the state that cannot afford a daily paper. The News has the reputation of printing the truth and printing it plainly, no matter where it hits. Its liveliest, snappiest newspaper proposition in Nebraska and if you become a subscriber at this cheap rate, you will stay with it for a long time to come. Remember the bargain week—April 22 to 27. The price will be \$2 after this week.

School Notes

Miss Hall is in Lincoln this week.

Henry Phares is assisting Postmaster Haeker this week.

Red Cloud high school is billed to play Superior high school April 12, in Superior.

Grace Frisbie entertained the class of '07 at her home in Amboy last Friday evening.

Miss Stella Ducker, science teacher of the Superior high school, was in Red Cloud over Sunday.

The normal training bill has passed both houses. If Red Cloud meets the requirements the annual appropriation of \$700 will be hers.

If prisons are needed to prevent dangerous criminals from injuring society, reform schools are necessary for vicious boys and girls.

Miss Martha Abel, who was one of Red Cloud's strongest teachers, writes from McCook that she is well pleased with the schools there. She is receiving \$45 per month this year, and next year her salary will be raised to \$50. McCook was also anxious to take Miss Skjelver. Red Cloud needs good teachers as well as McCook. The only way to keep them is to go as high as other cities can go. A cheap teacher is a dear investment. A good one is cheap at any reasonable price. Salaries will undoubtedly be raised in the Red Cloud schools this year.

The following is the general report for the city schools for March:

Whole number enrolled to date	Total enrollment for month	Number of days absent	Number of cases of tardiness	Number of cases of truancy	Average daily attendance	Per cent of attendance	Per cent of punctuality	Number of non-resident pupils
420	420	229.5	57	1	105.4	94.4	99.4	4
113	113	200.5	44	3	82.8	89.8	98.5	3
164	164	200.5	44	3	82.8	89.8	98.5	3
83	83	42.3	83	0	15.2	97	99	18
407	407	481.3	10	0	342.2	93.9	98.9	25
North Ward	420	229.5	57	1	105.4	94.4	99.4	4
South Ward	113	200.5	44	3	82.8	89.8	98.5	3
High School	164	200.5	44	3	82.8	89.8	98.5	3
Total	407	481.3	10	0	342.2	93.9	98.9	25

To Cure a Cold in One Day.

Take Laxative Bromo quinine tablets. Druggists refund money if it fails to cure. E. W. Grove's signature is on each box. 25 cents.

"BOOST" THE COURT HOUSE.

Everybody Should Take an Interest in the Coming Election.

The people of Red Cloud have shown that they are not afraid to go in debt for the benefit of the general public. While we are already in debt up to our necks, we can stand 2 or 3 mills more on the dollar of assessed valuation for the sake of the safety of the valuable records now housed in the old shack which occupies the court house park. It seems almost incredible that anyone who owns real estate or is at all interested in the welfare of the county should oppose the building of a modern court house in order to avoid the payment of a small increase in taxes, when it may mean a saving of hundreds of thousands of dollars to the taxpayers, yet the people of Cowles, Blue Hill and their immediate vicinities are fighting the new court house proposition on the ground that if Red Cloud wants a new court house it should build one out of its own pocket.

The people of Blue Hill make the claim that they would be willing to put up \$25,000 to have the court house removed to their town. But would they? We have never noticed Blue Hill putting up any very large amount of money for public improvements.

Red Cloud will receive little if any more benefit from a new court house than will Blue Hill, other than the improvement in the appearance of a small portion of the city. Real estate and personal property are already taxed a great deal higher here than elsewhere in the county, yet we are ready to go a little deeper for the sake of the general welfare.

The plea that the location of the county seat is not permanent in Red Cloud is very weak. There is no more prospect of the county seat ever being removed from Red Cloud than there is that Blue Hill will become the capital of Nebraska.

We do not believe that even the Blue Hill Leader will have the nerve to say that Webster county does not need a new court house. When it comes to asking for county offices, Blue Hill is always "Johnny-on-the-Spot," and when the assessor visits that burg he has a hard time finding a good share of the taxable property. Let Blue Hill annex itself to Adams county, where it belongs, for all the good it is to Webster county.

A great many farmers are objecting to the new court house on the ground that they need better roads. It is true that better roads are needed, yet the building of a new court house would not affect the road appropriations one cent either way, and there is no question whatever between the two. The increase in taxes on farm property will not be a drop in the bucket compared with the burden of taxation which the people of this city have taken upon themselves in the past year for public improvements, and yet we are public spirited enough to carry our share of the burden of a new court house.

Everyone should have enough pride in his county to wish that it should have as good a court house as neighboring counties.

Support the Mayor.

In times past it has been the custom to elect men to city offices in Red Cloud, and then turn in and find fault with their every act, and the last administration was no exception to the rule. Way back in the recesses of our "think tank" we have a lurking thought, which keeps pushing to the front, that the administration just drawing to a close has accomplished more real good for the city than any for many years past. Some mistakes have been made, but we are all liable to make errors. However, we believe the administration has often been unjustly criticized, and this brings to mind the thought that instead of "knocking" we should all turn in and do our best to help the next mayor and city council through the difficulties that are bound to beset them. The Commercial Club has done every-

thing possible to help the present administration, and for its pains and trouble has been subjected to a great deal of "roasting" by outside parties who made no effort to assist and could have done no better had they tried. So, let's forget all petty differences and bickerings and lend all possible aid to the next mayor and council by trying to avoid placing obstructions in their way and by not judging too harshly when they do things contrary to our wishes.

CALDWELL FOR MAYOR.

C. J. Platt, Fusion Nominee, Defeated By "Dark Horse" Candidate.

That J. O. Caldwell is a very popular man in Red Cloud was demonstrated Tuesday when he was elected over C. J. Platt, the nominee of both the citizens and Republican conventions, for mayor. Mr. Caldwell's name was not printed upon the official ballot, and those who wished to vote for him were compelled to write his name on the ballot, and when the votes were counted it was found that Mr. Caldwell was elected by a majority of 6 votes. Platt carried the First ward by 13 votes, Caldwell carrying the Second ward by 19 votes. The following are the new officers of the city and school district for the ensuing year.

Mayor—J. O. Caldwell.
City Clerk—L. H. Fort.
City Treasurer—J. O. Butler.
City Engineer—G. H. Overing.
Councilmen—First ward, W. N. Richardson; Second ward, A. McCall.
Members of School Board—E. J. Overing and V. B. Fulton.

BONDS CARRY.

Overwhelming Majority for First Ward Building

The heavy vote in favor of the school bonds Tuesday was a surprise to everyone, not even the most sanguine friends of the measure predicting the big majority which the bonds received. The result showed very plainly how a few people can make a noise that sounds like a multitude. That the First warders want a new school house, and want it badly, was shown by the vote in that ward—175 for the bonds to 13 against, a majority of 162. The second warders also showed their willingness to have a new building in the First ward by giving a majority of 67 for the bonds. This gives a clean majority of 229 for the bonds in the district, and we believe that no one will ever have cause to regret the action taken. While the board has not decided upon a location, we are willing to trust to their experience and judgment in the matter of selecting a location and making the new building one that will be a source of pride to everyone who has the interests of the city at heart.

The decisive victory for the bonds is in a large measure due to the splendid work done by the mothers of the children who will be benefited by having good schools.

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