

COUNTY ASSESSOR

Kearney New Era-Standard Gives Excellent Abstract and Criticism of New Revenue Law

The Kearney New Era-Standard of September 18 contains a review and criticism of the new revenue law, doubtless prepared by Judge W. L. Hand, which deserves a careful study by every taxpayer. The Independent reprints it in full:

Chapter 38 of the laws of 1903, provides for the election of a county assessor in 1903, and every fourth year thereafter.

Chapter 73, known as the revenue law, contains many provisions regarding the duties and compensation of the county assessor and regulations in regard to the assessment of property. Section 22 provides that in counties having from 20,000 to 30,000 population, the salary shall be \$700 per annum, and the deputies shall receive \$3 per day.

Section 12 provides that property shall be valued at its full cash value, and assessed for taxation at 20 per cent of its value.

Section 20 requires the county assessor to appoint deputy assessors in January of each year. He determines the number to be appointed and assigns to each one the territory he shall work in. His appointees shall be approved by the county board. The county assessor does no work in assessing property, only to supervise the work of the deputies, who must make assessments from actual view.

Sections 48 to 53 provide for a schedule or list of property to be made by each taxpayer. This is made full and complete, so that no property can escape, unless the taxpayer swears falsely.

Sections 84 to 104 provide for the listing of all property of railroad and car companies, and sleeping car companies, with the state board of equalization and assessment, which consists of the governor, state treasurer, auditor, secretary of state and commissioner of public lands and buildings. Then this board is required to assess all the property of the railroads and sleeping car companies in the state, except that railroad shops and offices and other property not on the right of way is required to be assessed locally where situated.

Some genuine friends of the people in the legislature tried hard to fix the law so that the state board would be required to value railroad property at its full value (the assessment to be 20 per cent as in other cases), but they were defeated by the friends of the railroads. As the law now stands the state board may include the franchise value of the railroads or not as they please. As the present members of the board owe their election to the railroads they will, of course, make the assessment to please their masters. That good republican, E. Rosewater, says the roads in Nebraska are worth about \$350,000,000; but this year they were assessed at less than \$27,000,000, or only 1-13 of their value. Other property in the state is understood to be assessed at one-fifth of its value. So the railroads will pay only about \$8 in taxes where other property will

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Pyramid Pile Cure is sold by druggists generally for fifty cents a package, and we urge all sufferers to write Pyramid Drug Co., Marshall, Mich., for their valuable little book describing the cause and cure of piles.

be required to pay \$20. That is, farms and all personal property will pay \$100 in taxes where railroads will pay only \$40.

The fact that the appointment of deputy assessors must be approved by the county board does not improve the law at all. The party that can elect the assessor can usually elect a majority of the county board, so as to control the selection of the deputies.

OBJECTIONS TO THE LAW.

1. It is undemocratic and takes away home rule. The right of the people to select their assessors, that is the men who do the work, is taken away. A county boss is chosen and he (with the help of his political friends) run the assessment for the whole county. He may send a man from Kearney to any country precinct to do the assessing. His party managers may select the deputy assessors for him. The voter cannot help himself nor have anything to say as to the man who shall assess his property. It centralizes power in one man and his political managers.

This is another step in the centralization of power. When the old board of supervisors was abolished a long step was taken toward one-man power in county government. True, we were left with seven supervisors instead of 26, but next time they will cut off the other six and leave us only one. Farmers all over the county are suffering these wet years for want of a supervisor in each township to look after bridges. One man cannot look after five townships and get washed out bridges replaced, without great delay, especially when the railroads confiscate the lumber and piling ordered by our contractors.

Every time the right of the people to govern themselves and do their own business is cut down a great wrong is done. Our New England forefathers were wise when they established the town meeting where the people met once a year to do their public business, to govern themselves. But here in Nebraska the right of home rule is being gradually taken away. All power is being concentrated into the hands of a few men at the county seat. Voters, will you submit to this any longer? Will you now approve a law that takes away your right to elect the man who assesses your property?

2. The county assessor plan is in the interest of the railroads.

The railroads, under the new revenue law, have practical control of the state board of equalization and assessment, so that no great raise will be made in the assessment of their property. Next year it will be assessed at about \$27,000,000, the same as this year, when in fact it ought to be \$70,000,000.

But in the last legislature it was planned to raise the levy of taxes in the state so as to get \$2,000,000 extra to pay off the state debt. (All made by the republicans.) This extra \$2,000,000 will be levied upon farm property, real estate and personal property in the state and railroad property will go free because their assessment will not be raised as the assessment of other property will be. The farm that pays a tax this year of \$20 will be taxed from \$24 to \$28 next year, and every year thereafter. All taxes except those on railroad property will be raised next year from 15 to 25 per cent.

This is to be done with the help of the county assessor, under the new revenue law. In the legislature last winter the railroads run things to suit themselves and they fixed the revenue law just as they wanted it. They will put money into the campaign this year to help elect the man that suits them for county assessor. And you may be sure they will not help elect George L. Richards of Odessa, the populist candidate for county assessor. But they will help elect his opponent, or try to, for they will fail to elect him.

3. The county assessor law will help machine politics. In this county there will be at least 25 deputy assessors. These are likely to be political strikers and workers, chosen as a reward for their work in politics. See what a chance it gives to a corrupt party to hire two or three men in each precinct to get to work in the campaign, on a promise of appointment as deputy assessor. Every voter that is posted knows that there are some party managers in Buffalo county who will do just this thing. So the law helps to breed corruption in county politics.

Voters, you are all interested, vitally interested, in this campaign. Your own personal interests are affected. Your rights as citizens to manage your own business are invaded by this outrageous act of the legislature. Go to the polls and vote for the man who will serve you best under this law. While we have the law we have to obey it. But we must see to it that our county assessor is a man who will do what is right under the law; and that our county board is composed of friends of the people. Vote for all the populist candidates for state and county offices and for county supervisors. They are independent and without

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any strings on them, especially railroad strings. They will do their duty and serve your best interests.

This law was enacted with the help of the republican representatives, Knox and Davis, and republican Senator Wall. Is their party a friend of the people when they will do these things? Can voters expect republican candidates to do the right thing under the law?

Good Investment Proposition

320-acre farm, 6 miles from Orleans; 7-room house, barn 32x40; 15 acres in hog lot; 20 acres in alfalfa; 40 acres of timber; 80 acres in pasture, balance under plow. Running water. Good orchard. Price, \$20 per acre. This is an excellent investment. No. A38.

320-acre farm near Huntley, nice rolling land and splendid soil, fairly well improved at \$15 per acre. This land is worth more money. For sale by Weber & Farris, Lincoln, Neb.

EXCHANGE LIST.

No. A15. 1,100-acre ranch 6 miles from Spencer, Boyd county, 627 acres deeded land and balance school land leased. All under fence, 240 acres fenced hog tight, living water, 200 acres under cultivation, 20 acres in alfalfa, plenty of hay, good improvements, plenty of timber; part can be irrigated. Price for the deeded land

\$20 per acre and will assign the lease on school land. This place is properly equipped for a ranch. Will sell or trade for any good income property. Poor health cause.

No. A16. A splendid hotel property in good Iowa town, rented on lease for \$100 per month. Worth \$12,000. Mortgaged for \$6,000. Will trade for good income property and will assume as much indebtedness as there is against the hotel.

No. A17. Two houses in Syracuse, Gtoe county, to trade for land south of the Platte and east of Kearney. Best house worth \$4,000 and other worth \$2,000. If interested write for full description.

No. A37. 480 acres of choice farm land in Harlan county worth \$7,000. To trade for good farm land in eastern Nebraska in German settlement.

Several choice stocks of merchandise to trade for land. Livery stable worth \$7,500 in good town to trade for land. A nice list of ranch property to trade for good farm land. Weber & Farris, Lincoln, Neb.

Farmers, Attention!

Do you wish to sell your farm? If so, send full description, lowest price and best terms. Or, if you wish to buy a farm, ranch or Lincoln home, write to or call on Williams & Bratt, 1105 O st., Lincoln, Neb.