

ROUND VALLEY.

Lizzie Kleeb, who has been home on a short visit, is to return west this week. Sarah Weiman, who has been home this summer is going out west again this week. Myrl Dady and wife have come to stay with Fred Weiman for the coming winter. Henry Anderson, Edgar Lee and Wm. Weiman went west last week to hire out in haying.

RYNO

H. G. Donnell is on the sick list with severe attack of backache. Last Sunday when William Carrell was returning from the pasture his horse stepped in a hole and pitched him over his head breaking his right shoulder and collar bone. Dr. Greer has reduced the fracture, but he is suffering extreme pain and at his age it will be some time to find recovery.

MARRIED—August 12, 1922, at home of the bride's parents in Ortello, Nebr. Mr. L. S. Empfield of Spring Creek to Miss Eva Waddington, Rev. Holderman officiating. The groom has 400 acres of land a frame house just finished, horses and cattle. The bride is a farmer's daughter and has been well instructed in the mysteries of house keeping by a provident mother. These young people are well and favorable known and start on the voyage of married life with the best wishes of many friends. They received some presents but time and space will not admit of writing them.

Last Thursday Nellie and I drove from Ryno to Tuckerville via Oconto. The first thing that claimed our attention was Donnell's sheep. He has over 200 in fine condition; thence through Chumley's, Crewisen's and Conley's ranches. All have large herds of cattle in fine shape. They are making hay and have a large acreage of corn promising a big yield. We took dinner with Ona Owen, after which we passed through McLane's pasture where we saw hundreds of cattle, and saw his wheat on the valley, judging from the sheaves, he will have a large crop but it has been injured some by hail. Arriving at Oconto we noticed it has improved. Three large stores have been erected filled with seasonal goods and several private dwellings have been erected since I last saw it which has been seven years. Everything looks like thrift and prosperity. Returning we passed E. J. Boblets garden. It had been damaged some by hail, yet it is in fine condition.

ORTELO.

A. D. Hunt is building a granary. W. D. Blankenship was the guest of C. G. Ashbaugh Sunday.

Ella Day and Aehsah Hunt drove up to Ed. Days ranch Friday. John Yeck and family of Maple Grove were at Mr. Day's Sunday.

C. G. Empfield and wife were in Ortello the first of the week. J. R. Baker and wife were visiting at Mason City the first of the week.

James Milne was quite sick the first week. He was in Dr. Downings care.

G. O. Joyner and wife were at Lodi visiting relatives, Saturday and Sunday.

Nellie Hill was thrown from a horse last Saturday and quite badly shaken up. "Who can we get to teach our school?" is the principal question of interest just now.

J. M. Fodge was called to Stratton, Nebr. by the death of his sister Mrs. Boyce.

About 1/2 an inch of rain fell Friday and Saturday nights. This almost insures a corn crop.

The church fund is rapidly growing larger, they will soon be enabled to begin work on the building.

Prof. Blue of the Broken Bow Business College was in the valley last week. Prof. Roush has an able assistant.

Rev. Graham filled Rev. Strickler's appointment Sunday evening. Mr. Strickler is taking a short vacation.

We were pleased to learn of the marriage of Bert McKee and Miss Ethel Miller. We join their friends in wishing them much joy.

Messdams Hutzel, Long and Master Leo Long, from Madrid, Iowa, and Mr. Hutzel from Brocksburg, Nebr. are the guests of Mrs. Ashbaugh.

On Tuesday, August 12, at the home of the bride, occurred the wedding of Miss Eva Waddington to Mr. L. S. Empfield of Ryno. Miss Eva has grown up here and has a host of friends, who wish Mr. and Mrs. Empfield much joy and prosperity.

Notice to Delinquent Taxpayers.

As you ought to know, personal taxes are due October 1st of each year, and are delinquent.

Physicians and Druggists.

Ford & Sturgeon, a prominent drug firm at Rocky Hill, Station Ky., writes: "We were requested by Dr. G. B. Singley to send for Herbine for the benefit of our customers. We ordered three dozen in December, and we are glad to say, Herbine has given such great satisfaction that we have duplicated this order three times, and today we gave your salesman another order. We beg to say Dr. G. B. Snigley takes pleasure in recommending Herbine." 50c bottle at Ed. McComas' Broken Bow and Merna.

and subject to distress warrant being issued Feb. 1st of each year following. Land tax is due Oct. 1st, delinquent May 1st, and advertised Oct. 1st, and sold to highest bidder, or at private sale Nov. 1st after date of becoming due, so govern yourselves accordingly. The law says you shall appear at the treasurer's office and pay your taxes, and if you do not, the county treasurer shall collect personal taxes by distress warrant after the above dates. I believe that nearly everybody wants to pay their taxes without costs, and I have concluded to take this means of notifying everyone through the press. Do not neglect this matter, but attend to it as soon as possible, as I do not want to make you any extra expense, but I must and will collect delinquent taxes according to law, as I believe that was what I was elected your treasurer for. W. A. GEORGE, 717

County Treasurer. A worm killer. J. A. J. Montgomery, Puxico, Wayne Co., Mo., writes: "I have little twin girls, who have been bothered with worms all their lives. I tried everything to relieve them which failed until I used White's Cream Vermifuge; the first two doses brought four worms from one of them, the next two doses, twelve, one of them measuring twelve inches the other child was only relieved of four worms. It is a most excellent medicine." White's Cream Vermifuge is good for children. It not only destroys worms, it helps the child to perfect growth, wards off sickness. 25c at Ed. McComas' Broken Bow and Merna.

To whom it may concern:

This is to certify that I have used the Empire No. 2 Cream Separator and the DeLaval "Baby" No. 1 Cream Separator, and after careful and repeated comparative tests, I unhesitatingly recommend the DeLaval Cream Separator as being vastly superior to the Empire in every detail of its mechanical construction and easy operation, and believe more butter fat is obtained from a given amount of milk by the use of the DeLaval than from the Empire. Yours truly, J. G. PAINTER. This Separator was purchased from Perry Foster.

Great Crops: Great Show.

The management of Nebraska State Fair, to be held at Lincoln, August 29th to September 5th assure the public that the coming Fair will be the largest and best ever held. All space in Buildings—Halls and Stock Pens, etc. on the ground last year, is now taken and other buildings are being erected. There will be more representative exhibits less fakes than ever before. Races will be of the highest order. Attractions will be instructive and amusing. The occasion will be the grandest for an unprecedented outing for pleasure and profit. Don't fail to embrace it.

Advertisement for Black-Draught Stock and Poultry Medicine.

Advertisement for E. H. Grove's Laxative Bromo-Quinine Tablets, highlighting its benefits for colds and its popularity in Nebraska.

Advertisement for 'The Pearl Maiden' by Rider Haggard, described as the latest and greatest novel.

Advertisement for August Pearson's 'The Pearl Maiden' novel, mentioning it is a wonderful story in being read by hundreds of thousands.

Advertisement for August Pearson's 'The Pearl Maiden' novel, offering a 2-cent stamp for a booklet and how to make a dollar a day for life.

The Assessment of Railroad Property.

How it is Arrived at by the State Board of Equalization. The Method Prescribed by Law for its Apportionment to the Several Counties and Municipalities.

The Distribution of Railroad Value a Benefit to Outside Counties.

(ISSUED UNDER AUTHORITY OF THE RAILROADS OF NEBRASKA)

Some complaint is made in cities regarding the manner in which State Boards of Equalization are obliged to distribute the values of railroad property throughout the various counties, not allowing cities with great terminal facilities and fine depot accommodations to assess that property locally within the cities, but obliging its value to be distributed along the lines of the road in accordance with a mileage basis.

The principal reason that this is done is the fact that it is the law; the Board of Equalization is directed in its action by that provision in the law relating to revenue, Sec. 40 of the Statute. After providing for a system of returns to be made by the railroads of Nebraska each year, the following provision is plain and explicit:

"As soon as practicable after the Auditor has received the said returns, or procured the information required to be set forth in said return, a meeting of the State Board of Equalization, consisting of the Governor, State Treasurer and Auditor, shall be held at the office of the said Auditor, and the said Board shall then value and assess the property of said corporation at its actual value for each mile of said road or line, the value of each mile to be determined by dividing the sum of the whole valuation by the number of miles of such road or line."

Now, does this manner of distribution of railroad property injure the cities having these terminal facilities?

In the first place, the terminal facilities would be of no value to the railroads were they not taken in conjunction with the balance of their property. The distribution of property in this manner is a general rule adopted by most of the States of the Union, and in a great many instances, suits have been inaugurated attempting to separate this value, and assess the same within the localities where located, but courts have universally decided that this would not be the proper way of making such an assessment. Exactly such a case as this was made in the State of Colorado, taken to the Supreme Court and decided within the past few years. The assessor in Arapahoe County desired to assess the terminal facilities of the railroads centered there within that county, not giving credit for this valuation to the outside counties. The people of the State representing the outside counties took issue on the matter and it was decided that this value should be distributed throughout the State, and this was a case in which the railroads themselves would have been benefited by the change proposed, from the fact that the rate of taxation in the County of Arapahoe is less than what it is in the outlying counties.

In every instance where the terminals of railroads are located in cities, the railroads are a benefit to the cities much greater in proportion than the cities are a benefit to the railroads. The terminal cities and the railroads should work together in the development and assistance of the counties tributary to these places. The distribution of value in accordance with the law assists the poorer counties in carrying on their schools and making those necessary improvements which induce settlers to locate there, and in return for this assistance their future business and interests naturally assist in building up the terminal localities as well as the railroads. While at first glance, this distribution of property would not look fair to Omaha, for instance, the citizens of Omaha certainly should know that almost any city in the State would gladly trade positions with that city, in case the railroads would do as much for their locality as they have done for the City of Omaha. The distribution of valuation of terminal facilities along the lines of the railroad, thus helping the whole state in the future, is a help for Omaha as well.

While it might be popular in Omaha to advocate a change in this system of distribution, it certainly would create an antagonism against that city through the whole state, and would run counter to the general rule regarding railroad taxation. In case railroads were obliged to accede to such a proposition, any thinking man would know at once that the great shops, the yard facilities, the car repairs and all of the features that make up this value, would naturally go to those cities that would make it an object for the roads to construct at their respective places. For the purpose of increasing the population of their localities, cities would gladly forego this tax, as an inducement to the railroads to locate such institutions there.

In Wisconsin, neither cities nor counties receive tax from railroad corporations; it all goes to the state, but this would hardly be popular in Nebraska, where the railroads in many instances pay from 50 to 75 per cent of the taxes collected in the counties along their roads.

It has been charged that the State Board of Equalization has for years pursued a haphazard method in fixing the assessed valuation of railroad property for state and county taxation, and that such

property has been virtually exempted from municipal taxation. An investigation of the matter will readily show that this charge has no foundation in fact. In pursuance of the requirements of law, the railroad companies have each year submitted for the consideration of the Board, sworn statements or schedules of their tangible property, setting forth in detail the mileage of main and side tracks in each county, the number of depots, station houses, tool houses, stock yards, etc., and complete lists of the rolling stock and moveable property on the right of way and depot grounds. They have also made to the State Auditor, statements under oath of the revenues of the companies, gross and net, their capitalization and the interest paid on their bonded indebtedness. The valuations reported in the property schedules have been recently criticised, but the valuations in such valuations are easily explained by the fact that some companies report what they believe to be the proper assessable value of the various items, in conformity with the assessment of other property in the state, while other companies approximate the actual value of the items, depending upon the board to fix the scale of uniformity.

The board has never relied upon the valuations reported in the railroad schedules as a guide in fixing its assessments, but has always diligently sought the most accurate sources of information within its reach. It has in some cases had before it the data showing actual cost of construction of the properties, and in others, the carefully prepared estimates of expert engineers. For several years past, the respective boards have had access to and have considered the testimony in the maximum rate cases, where the roads were not likely to show diminutive valuations. In the case of the Union Pacific, the record shows that the present assessed valuation of its main line represents more than 25 per cent of the cost of reproduction as given in the testimony in the Nebraska "rate case," and as 10 per cent has been shown in recent controversies to be amply sufficient for the equalized valuation of the tangible property, the additional 15 per cent, or thereabouts, is either excess assessment, or it may be said that this three fifths additional assessment may cover all possibilities of intangible values that may pertain to the property as a "going concern," its earning capacity, good will, etc.

So in the same estimates or testimony relating to the Union Pacific line from Kearney to the Wyoming state line, which comprises over one-half of the mileage across the state, the testimony shows that the assessed valuation of \$9,800 per mile through those counties represents about 40 per cent of all the tangible property of the railroad on that section of the line. It is, however, incorrect and misleading to state that any single portion of the road either in Douglas County or in Cheyenne or Kimball County is assessed at \$9,800 per mile. This rate per mile, as entered on the tax lists, represents merely the distributive share accruing to the county or municipality, of the entire valuation of the whole road, which distributive share is explicitly designated by the laws of the state as a ratable mileage proportion of the valuation of the entire line. In this way the terminals in Omaha (except headquarters, shops and vacant terminal lands, which are assessed locally) are distributed and taxed in every city, village and school district along the whole line from the eastern to the western boundary of the state. This method of apportionment is upheld by the Supreme Court in a recent decision, relating to the Rulo bridge, in the following language:

"What was the purpose of the legislature in requiring the right of way, roadbed and superstructure of a railway to be assessed as a unit? The commonsense view of the subject would seem to be that such purpose was to enable the proper authorities to distribute the avails of taxation equitably among all the municipal subdivisions through which a road may pass, in the ratio which the number of miles within such subdivision bears to the total number of miles of road within the state, treating each mile as equal in value to every other mile, and regardless of whence came the power under which any particular portion of the road is constructed. A railroad might have vast terminals at one point, worth as much as the remainder of the line, though it extended through a dozen counties. The subdivision in which these terminals are located is not, under this law, permitted to reap an advantage over other localities by reason of the mere accident of location, but must share its advantages with those others pro rata. That, evidently, is the reason behind and under this legislation."

It has been alleged that the outside counties have been "burned" by this method of distribution. A careful study and analysis of the foregoing statement of facts and figures must convince the people of those counties that this form of burncoing leaves little to be desired except more of the same kind.

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