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Having bought the goods of the Carlos Second Hand Store, I will

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at a Bargain. Those desiring to purchase anything in my line will find it to their interest to call at once as these goods must be sold.

Call and see goods and get prices if you want bargains. Location—In Realty Block, South Side of Public Square.

JUD KAY.

ANSELMO.

Frank Jacquot of Merna, has taken charge of the Jacquot elevator here.

A Thanksgiving programme is being prepared in each room of our village school.

Mr. Neville, our general night operator, visited his parents Saturday at Wood River.

Our barber Joe is getting to be quite a fisherman. He says that he will yet land his Bass. Go in Joe.

Our new library books for the school have arrived and the teachers and pupils are delighted with them.

Mr. Bowman's new house is nearly completed. It is quite a

commodious structure and a nice addition to the village.

County Surveyor Van Antwerp and R. W. Buckner, both of Broken Bow, are doing professional work in the vicinity.

F. C. Wilson did business at the county seat Tuesday. His daughter, Miss Wilson left Monday to attend the University at Lincoln.

Miss Stella Leo of Merna, was canvassing for holiday books here Friday and Saturday of last week. She reports that she did a very thriving business while in our village.

A Christian Endeavor was organized here last Wednesday evening. An entertainment for the benefit of the M. E. Church will be held two weeks from Wednesday eve.

The Teachers Association which met here Saturday, Nov. 15, was not very well attended, though the papers were well received and much enthusiasm exemplified in the discussion of the same. There seemed to be a lack of professional reading on the part of many of the teachers in attendance. This ought not to be so. One or two good books on theory and art of teaching read and thoroughly digested each year would do much to broaden the minds of the teachers. One teacher present when questioned on the method she used in teaching primary and intermediate geography, said: "I am a little old fashioned in teaching geography, I follow the questions and answers in the text-book," Swinton's old primary geography is this up-to-date teaching? Near the close of the session, a business meeting of the Association was held, A Constitution and By-laws was adopted, completing the organization of the North-west Custer Teachers Association. E. J. Johnson of Anselmo, was chosen president for one year and Miss Ashbaugh of Ortelto, was chosen Secretary-Treasurer for the same period. All teachers in the north-western part of Custer Co. are considered members of the Association. The next meeting of the association will be held in Merna, the second Saturday of next January.

The Revenue Laws of Nebraska.

(BY A. R. HUMPHREY.)

More or less attention has been given the revenue laws of the state during the past campaign. All kinds of remedial legislation have been suggested from letting it alone to repealing the entire law and enacting a new one. In my judgment there is no need for an elaborate revision of the state's revenue laws. With a little fixing they are all right as they now are. The trouble arises over the limited scope of the State Board of Equalization's power to adjust State levies for general purposes.

Secn. 1, Article 9. Constitution of the State, provides: "The legislature shall provide such revenue as may be needful by levying a tax by valuation, so that every person and corporation shall pay a tax in proportion to the value of his property, the value to be ascertained in such manner as the legislature shall direct."

Sections 3 and 4, Chapter 77, entitled Revenues, sets out the manner in which the legislature has directed that the values of personality and realty shall be ascertained.

The personality under Section 4 shall be "valued at its fair cash value," and the realty under Section 5 "at its fair value estimated at the price it would bring at a voluntary sale where notice had been given, the terms of sale being one third cash and the balance secured by mortgage."

After the legislature provided the manner of fixing the valuation on properties as set out in Section 4 and 5 above quoted, it then provides in Section 75 of the same act.

Sec. 75. "The rate of the general state tax shall be sufficient to realize the amount necessary to meet appropriations made by the legislature for the year in which the tax is levied NOT EXCEEDING 5 MILLS ON THE DOLLAR VALUATION.

The valuation provided for by the Revenue Act is a fair cash valuation.

It is a notorious fact that assessors do not return a fair cash valuation of the property they assess. It is also evident that assessors in different counties of the state do not use the same basis or rate of cash values in returning assessments. In the smaller western counties property is assessed approximately at a fair cash value. In central counties it is assessed at from one fourth to one eighth of its value. While in the eastern counties it is assessed at one tenth to one twentieth of its value. In the western counties the assessor has to fix his valuation big enough to pay the running expenses of his county on a 15 mill levy. In the eastern counties the assessor beats it down to a point where the valuation will be small enough to pay county running expenses. Each county must pay its own household expenses regardless of the valuation. Only where these valuations meet to pay the running expenses are the counties of the state interested in the valuation of property returned by the assessors of other counties. To illustrate:

Logan county is assessed at..... \$ 400,000.00
Custer county is assessed at..... 3,100,000.00
Douglas county is assessed at..... 23,500,000.00

This means that for every \$7.00 of property in Douglas county, Custer county has \$1.00 in property values; that Douglas county has only seven times more wealth than Custer. Question too absurd to discuss. Yet it is the basis upon which Custer and Douglas counties pay state taxes.

Now for all purposes except state taxes it is immaterial to Custer county what ratio or basis of taxation in Douglas and each of the other counties of the state is, whether it is a fair cash value or one-twentieth of it. But if Logan county is assessed at a fair cash value and Custer at one eighth, and Douglas at one twentieth, then Custer and

Douglas are not paying a tax in proportion to the value of property the Constitution provides. In other words Custer and Douglas are shirking state taxes because the inhibition placed on the state board of equalization by Sec. 75 above quoted, which provides that 5 mills is all that can be levied for general state taxes upon the valuation returned by the assessors of the state.

The remedy therefore is to amend Sec. 75 so that it will contain provisions something like this.

1. Fix a rate for general state tax say 5 mills.

2. Embrace Section 49 chapter 77 as amended Sec. 75 so that assessors at their annual meeting shall fix the ratio to cash values they will assess upon, which when fixed, shall be certified to the secretary of state by the county Clerk.

3. Empower the state board of Equalization to multiply the rate for general state tax by the ratio to cash values the assessors agree to return as the valuation of the property of their county.

Then the matter of state taxes equalizes itself. To illustrate again: Assume Logan county has \$10,000.00 in properties returned at cash value; Custer \$10,000.00 at one-eighth value; Douglas \$10,000.00 at one-twentieth value.

	Fair Cash Value.	Gen. Tax Rate.	Total
Logan—\$10,000	\$10,000	5 M.	\$500.00
Custer—\$10,000—1/8	1,250	5 M.	\$62.50
Douglas—\$10,000—1/20	500	5 M.	\$25.00

On reducing the state tax problem to a mathematical proposition and stating it in the form of a proposition it would read like this:

The assessors base of valuation is to the cash value of the property assessed as the fixed general tax rate is to the equalized general tax rate.

Thus the "cheese" purifies itself.

Frederick and Moore Arrested.

John Frederick, of Callaway, was placed under arrest in this city about ten o'clock Friday by Logan Sammons, sheriff of Buffalo county, on a charge of adultery. Saturday morning he appeared in Justice Reilly's court and was arraigned. He pleaded not guilty and was released on bond of five hundred dollars pending the preliminary examination to be held next Saturday, November 22.

The story of Frederick's alleged offence has already been told in a local newspaper with some embellishments and not altogether correctly. The matter has been talked about more or less during the past week, and a warrant has been out for his apprehension, but while he was at liberty the Hub did not deem it proper to allude to the affair.

The offence with which Frederick is charged compromises also a young woman, whose parents reside in Callaway but, are now visiting in the east, and the offence was committed in this city, according to the information filed.

R. A. Moore, alleged to have been connected with the affair as an abettor, was arrested several days ago, charged with drunkenness and with allowing his room to be used for immoral purposes. He filed a motion to compel the state to elect upon which charge they should try him. The state chose the former, to which he pleaded guilty. Meantime sentence is suspended and the state may file a new complaint on the second charge.

Frederick is a prominent stock man of his community, a married man, and father of a number of children. The young lady is said to be about seventeen years old. The facts will doubtless be brought out more fully on the preliminary examination next Saturday.—Kearney Hub.

That New Book ON THE BIG HORN BASIN

is off the press and ready for distribution. It is a little the best publication descriptive of this wonderful section of Wyoming yet issued. It gives brief glimpses of its farms, gardens, cattle ranches, irrigating canals, oil fields and a word about the golden opportunities. Illustrated by thirty-one splendid half-tones from photographs. Free to any address on request. J. FRANCIS, G. P. A., Burlington Route, Omaha, Neb.

TO CURE A COLD IN ONE DAY

Take Laxative Bromo Quinine Tablets. All druggists refund the money if it fails to cure. E. W. Grove's signature is on each box. 30c.

In the District Court, Custer County, Nebraska vs. Iowa Loan & Trust Company, Plaintiff, vs. Barton Bishop, et al. Defendants.

To Barton Bishop, Martha A. Bishop, Daniel Heenan, Clara M. Heenan and Mary E. Keeley, non-resident defendants: You, and each of you, will take notice that on the 20th day of November, 1902, the Iowa Loan & Trust Company, plaintiff, filed its petition in the district court of Custer county, Nebraska, against you, and each of you, together with other defendants, the object and prayer of which said petition are to foreclose a certain mortgage executed by the defendants, Barton Bishop and March A. Bishop, to the plaintiff upon the south half of the north-west quarter, and the north half of the south-west quarter, of section 8, township 14, range 24, situated in Custer county, Nebraska, which mortgage was given to secure the payment of one promissory note, dated July 1, 1892, for the sum of \$500, due and payable on the first day of July, 1896. That there is now due and unpaid upon said note and mortgage the sum of \$450, together with the interest thereon at the rate of 10 per cent, per annum from the 1st day of July, 1896, for which sum and interest the plaintiff prays for a decree of foreclosure and sale of said real estate. You, and each of you, are required to answer said petition on or before Monday, the 25th day of December, 1902. Date of January 1, 1903, or such other day as may be designated by the court. If you fail to appear and answer said petition, the court will establish without reference thereto. In witness whereof, I have hereunto set my hand and seal of said court, this 20th day of November, 1902. IOWA LOAN & TRUST CO., By C. L. GUTTERSON, Its Attorney.

ROAD NOTICE.

To whom it may concern: The commissioner appointed to view a road petitioned for by Pin L. Metcalf and others, commencing at the quarter section line, township 19, range 19, thence south about 10 rods, thence east one mile on present traveled road to section line between sections 7 and 8, township 19, range 19, thence north to section line running east and west, thence east on section line one mile to the south side of the proposed new bridge across the Middle River, and to vacate the present established road No. 71 so far as it relates to that portion through section 8, township 19, range 19, has reported in favor of the establishment thereof, and all objections thereto, or claims for damages, must be filed in the county clerk's office on or before noon of the 23rd day of January, 1903, or such road will be established without reference thereto. In witness whereof, I have hereunto set my hand and seal of said court, this 20th day of November, 1902. Geo. W. DAWBY, County Clerk. 22-20-108 Jon PIGMAN, Deputy.

ROAD NOTICE.

To whom it may concern: The commissioner appointed to view a road petitioned for by J. P. Mackrill and others, commencing on the quarter section line, township 29, range 29, township 17, range 20, west 1/4 N.W. 1/4, on the half section line, running east and west through said section on Beebe street on the north-west corner of the city of Broken Bow, Neb. The said road to run north on said quarter section line and intersect section line road running east and west along the north boundary of said section 29, has reported in favor of the establishment thereof, south 1/2 rod to be on the east side of line, balance of road as petitioned for; all objections thereto, or claims for damages, must be filed in the county clerk's office on or before noon of the 23rd day of January, 1903, or such road will be established without reference thereto. In witness whereof, I have hereunto set my hand and seal of said court, this 20th day of November, 1902. Geo. W. DAWBY, County Clerk. 22-20-109 By Jos. PIGMAN, Deputy.

CH. JEFFRODS,

Bonded Abstracter,

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Money Saver.....

Custer County Republican

and the Nebraska Farmer one year for \$1.25. The REPUBLICAN is the official paper of Custer county, and is the oldest paper in the county; and is an up-to-date newspaper. It was founded in 1882. It will continue in the future as in the past to faithfully chronicle and report all the home and neighborhood news, as well as to furnish weekly a budget of general news, entertaining miscellaneous reading and keen editorial comment on matters of current interest. It is indispensable in the up-with-the-times home.

THE NEBRASKA FARMER

is the leading general farm and live stock paper of the west. It was founded in 1869 and has outlasted the dozens of rivals which, since that time, have been started in this territory, all others having died or been consolidated with the Nebraska Farmer, except the latest brood, hatched since 1900, which are merely political papers masquerading under deceptive agricultural titles. Nebraska Farmer is exclusively agricultural, political matter and everything which divert attention from agricultural industry and home making are excluded from its columns. The editors and owners of Nebraska Farmer, each and every one, are practical farmers, owing land and farming or ranching in the west. It is a farmers' paper published by farmers—men who plow and plant as well as pen their thoughts and report their experiences to help other planters.

NO OTHER FARM PAPER

is published by men who have all their lives been doing the things they teach; no other farm paper is so closely in touch with the farm life of the west; no other farm paper can be so helpful to the farmers of the west, its 24 to 32 large pages, teeming with practical information and advice which will help to make the farm pay and the home pleasant. Nebraska Farmer is contributed to by all the leading thinkers and workers in agricultural industry. It gives all the news about agriculture and live stock affairs. The REPUBLICAN has succeeded in getting a special subscription price from the publishers of Nebraska Farmer. They have cut the best clubbing rate ever made almost square in two to accommodate us. Hence it is we can offer the Nebraska Farmer and the REPUBLICAN both together for \$1.25, almost the price of the REPUBLICAN alone.

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