

New Department

WE wish to announce to our friends and patrons that we are now adding a complete stock of . . .

Groceries and Fruit

Believing it to be an advantage to supply their wants all under one roof. We shall endeavor to keep a clean store, clean stock, give our patrons prompt and courteous treatment and all the while maintain our reputation of the cheapest place in town.

Phone No. 47

Bring Us Your Produce.

The Bee Hive

V. FRANKLIN, PRESIDENT.

A. C. EBERT, CASHIER.

THE

CITIZENS BANK

OF McCOOK, NEB.

Paid Up Capital, \$50,000. Surplus, \$5,000

DIRECTORS

V. FRANKLIN,

W. F. McFARLAND,

A. C. EBERT,

W. B. WOLFE, C. H. WILLARD.

FIRST

NATIONAL

BANK

Authorized Capital, \$100,000.

Capital and Surplus, \$60,000

GEO. HOCKNELL, President. B. M. FREES, V. Pres.

F. A. PENNELL, Cash.

A. CAMPBELL, Director. C. J. PLATT, Director.

F. D. BURGESS,
Plumber and
Steam Fitter
McCOOK, NEBR.

Iron, Lead and Sewer Pipe, Brass Goods, Pumps, and Boiler Trimmings, Agent for Halliday, Waupun, Eclipse Windmills. Basement of the Meeker-Phillips Building.

Kodol Dyspepsia Cure
Digests what you eat.

McCook Transfer Line



J. H. DWYER, Proprietor.

Special attention paid to hauling furniture. Leave orders at either lumber yard.

Mother Always Keeps It Handy.

"My mother suffered a long time from distressing pains and general ill health due primarily to indigestion," says L. W. Spalding, Verona, Missouri. "Two years ago I got her to try Kodol. She grew better at once and now at the age of seventy-six eats anything she wants, remarking that she fears no bad effects as she has her bottle of Kodol handy." Don't waste time doctoring symptoms, go after the cause. If your stomach is sound your health will be good. Kodol rests the stomach and strengthens the body by digesting your food. It is nature's own tonic. McConnell & Berry.

Acts Immediately.

Colds are sometimes more troublesome in summer than in winter. It is so hard to keep from adding to them while cooling off after exercise. One Minute Cough Cure cures at once. Absolutely safe. Acts immediately. Sure cure for coughs, colds, croup, throat and lung troubles. McConnell & Berry.

Dr. Caldwell's Syrup Pepsin cures stomach troubles. Sold by A. McMillen.

When you awake in the morning feeling like the end of a mispent life, your mouth full of fire and your soul full of regrets, take Rocky Mountain Tea. Great medicine. McConnell & Berry.

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. 25c.

Poisoning the System.

It is through the bowels the body is cleansed of impurities. Constipation keeps these poisons in the system, causing headache, dullness and melancholia at first, then unsightly eruptions and finally serious illness unless a remedy is applied. DeWitt's Little Early Risers prevent this trouble by stimulating the liver and promote easy, healthy action of the bowels. These little pills do not act violently but by strengthening the bowels enable them to perform their own work. Never gripe. McConnell & Berry.

Druggist Takes Customer's Advice.

Mound City, Kansas, October 22, 1900. Dear sir:—I wish to add my endorsement and recommendation as to the merit of Dr. Caldwell's Syrup Pepsin. I have sold it as a druggist and it always gives satisfaction, and my customers are loud in its praise. I myself had been troubled with my stomach, and hearing so many of my customers speaking of Syrup Pepsin I tried it with the result that it cured my trouble. I unhesitatingly recommend Dr. Caldwell's Syrup Pepsin as a laxative and stomach remedy. Yours truly, J. M. HAWKINS. Sold by A. McMillen.

A Good Thing.

German Syrup is the special prescription of Dr. A. Boesche, a celebrated German Physician, and is acknowledged to be one of the most fortunate discoveries in medicine. It quickly cures coughs, colds and lung troubles of the severest nature, removing the cause of the affection and leaving the parts in a strong and healthy condition. It is not an experimental medicine, but has stood the test of years, giving satisfaction in every case which its rapidly increasing sale every season confirms. Two million bottles sold annually. Boesche's German Syrup was introduced in the United States 1868, and is now sold in every town and village in the civilized world. Three doses will relieve any ordinary cough. Price 75 cents. Get Green's Special Almanac.

Need More Help.

Often the over-taxed organs of digestion cry out for help by dyspepsia's pains, nausea, dizziness, headaches, liver complaints, bowel disorders. Such troubles call for prompt use of Dr. Ding's New Life Pills. They are thorough, gentle and guaranteed to cure. 25c at McConnell & Berry's drug store.

Don't be persuaded into taking something said to be "just as good" as Madison Medicine Co.'s Rocky Mountain Tea. There is nothing like it. 35c., no more, no less. McConnell & Berry.

Fratern Insurance Order Cards.

R. C. I. P. A. - Lodge No. 612 meets first and third Thursdays of each month. McConnell's hall, 8:30 p. m. E. B. Hanna, President. W. S. GUTER, Secretary.

K. O. T. M. - Regular meetings on second and fourth Tuesday evenings of each month in McConnell hall at 8. Visiting knights welcome. M. R. GATES, commander; J. H. YANON, recorder-keeper; C. A. LEACH, finance-keeper.

ROYAL HIGHLANDERS - McCook Lodge No. 37 meets on second and fourth Monday evenings of each month at eight o'clock in McConnell hall. J. R. McCall, Illustrious Pro.; Roy W. Dwyer, Secretary.

Good Advice.

The most miserable beings in the world are those suffering from dyspepsia and liver complaint. More than seventy-five per cent of the people in the United States are afflicted with these two diseases and their effects, such as sour stomach, sick headache, habitual constipation, palpitation of the heart, heartburn, water-brash, gnawing and burning pains at the pit of the stomach, yellow skin, coated tongue and disagreeable taste in the mouth, coming up of food after eating, low spirits, etc. Go to your druggist and get a bottle of August Flower for 75 cents. Two doses will relieve you. Try it. Get Green's Special Almanac.

NOTICE FOR PUBLICATION.

Department of the Interior. Land Office at McCook, Neb., June 3, 1902. Notice is hereby given that the following named settler has filed notice of his intention to make final proof in support of his claim, and that said proof will be made before Register and Receiver at McCook, Neb., on Saturday, July 19, 1902, viz: Charles E. Warner, H. E. No. 1124 for the SW 1/4, NW 1/4, W 1/2 SW 1/4, SE 1/4 SW 1/4, Sec. 21, Twp. 4, N. R. 29, W. 6th P. M. He names the following witnesses to prove his continuous residence upon and cultivation of said land viz: George M. Mohler, John S. Modrell, William Y. Johnson and Benjamin O. Johnson all of McCook, Nebraska. F. M. RATHBUN, Register.

DR. A. P. WELLES

Physician and Surgeon

McCOOK, - - - NEB.

Office over McMillen's drug store. Residence 702 Main Avenue. Residence phone 53. Office phone 28. Calls answered night or day.

H. P. SUTTON

JEWELER

MUSICAL GOODS

McCOOK, - NEBRASKA

C. E. ELDRED

ATTORNEY AT LAW

McCook, Nebraska

Office in Court House. Phone 181

JOHN E. KELLEY,

ATTORNEY AT LAW and

BONDED ABSTRACTER

McCOOK, NEBRASKA.

Agent of Lincoln Land Co. Office—First door north of Commercial hotel.

McCOOK SURGICAL HOSPITAL,

Dr. W. V. GAGE,

McCook, - - - Nebraska.

Office—First National bank building, next to City hall. Hours—8:30 to 12; 1 to 5; 7 to 9. Night calls answered from residence over bank.

C. H. BOYLE,

ATTORNEY AT LAW

McCook, Nebraska.

Telephone 44. P. O. Building

E. J. MITCHELL

AUCTIONEER

Phones: Office, 17; residence, 95.

Write or Phone for Terms and Date.

DR. J. B. FICKES

A Reliable.....

Graduate Dentist

PHONE NO. 160.

McCOOK, NEBRASKA.

EARL MURRAY

Bates' Old

Stand . . .

McCook, Neb.

Shave, Hair-Cut, Shampoo anything in my line in an artistic manner. Give me a call and trial.

H. L. PREVOST

DENTIST.

Graduate of Kansas City Dental College. Telephone, 43.

McCook, Nebraska.

All Calls For The

City Bus

Answered by the

BLUE FRONT

LIVERY BARN

Will make all trains, and answer all calls to any part of the city.

'PHONE 36.

W. H. Ackerman,

McCook, Nebraska.

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 return, 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 common-sense 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 these others pro rata. That, evidently, is the reason behind and under this legislation."

It has been alleged that the outside counties have been "buncoed" 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 buncoing leaves little to be desired except more of the same kind.