

VALUE FOR TAX PURPOSES

Meaty Paper on Methods of Assessing Taxable Property.

EXAMPLES FROM OMAHA BOARD OF REVIEW

Analysis of Elements that are Urged for Consideration as Guides to Valuations.

Victor Rosewater in Political Science Quarterly.

Value is politically defined in standard treatises on political economy as the purchasing power of a commodity.

These distinctions, however, have been entirely brushed away by present day economic writers who confine the term "value" to what was formerly termed "exchange value" and refer to so-called value in use simply as utility.

The question then becomes a very practical and a very pertinent one, in which case the standards shall property values be determined in making up valuations which are to constitute the basis of taxation.

In nearly all our American commonwealths the revenue system, at least for local purposes, is built up around the general property tax.

For the purpose of assessing the property, it is necessary to ascertain its value. The value of an article or service is to put it on the market and ascertain what it will bring either as a cash consideration or in exchange for other articles or services.

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HYMEN'S RECORD IN FIGURES

Tale Told by Marriage License Register of Douglas County.

INTERESTING FACTS CAREFULLY COMPILED

Examination of the Books Since the First Marriage in the County Shows Some Curious Individual Records.

To be frank and real precise about it Adam was the only man in the world's history who married for love and didn't deceive himself when he was about it. And Eve the only woman with similar distinction. For has not every honest groom from that day to this considered he was marrying "the only woman on earth," and every bride that she was marrying "the only man on earth?"

However, one doesn't fully appreciate just how widely this "only-one-on-earth" supposition mingles the mark until he starts in to figure how many other men become grooms in a year and how many other women become brides. Take Douglas county alone, for instance. The marriage license bureau shows that since the first "permit" was issued August 21, 1856, there have been nearly 23,500 marriages, while standing securities cover nearly 23,500 grooms and nearly 23,500 brides.

That first marriage was, the record shows, at the home of Judge William F. Scott, with James A. Gaggart, aged 23, and Miss Malinda Scott, aged 18, as the contracting parties. Reubin Gaylord, "minister of the gospel," officiated and the ceremony was held some years after the ceremony.

There may have been early marriages, but there is no record of them at the court-house now and of this one there is only the copy of the statement, that the ceremony was performed. The first license issued in Douglas county was given to W. H. Stark and Mary M. Salisbury, who were wedded at the Willit house in Florence at 8 1/2 p. m., August 3, 1857, by E. Adams, rector of St. John's church. Thomas O'Connor, as acting county judge, issued the license.

From then until January 1, 1892, the licenses were bungled affairs, written with a pen and pasted onto stubs, 200 in a book. On this latter date the present system of printing blanks with perforated stubs was inaugurated and the compilation of statistics made much easier.

Some Matrimonial Statistics.

The stubs show the birthplace of the groom and of the bride, the residence and age of each, the intended residence after marriage and by whom the ceremony was performed. The showing made in each of these departments may be estimated from the record of a hundred marriages recorded for last October.

Of the hundred grooms, five were born in Omaha, nine elsewhere in Nebraska, thirteen in Iowa, twelve in Illinois, eight in Indiana, seven in Germany, six in Sweden, six in Missouri, four in Bohemia, three in Pennsylvania, three in Denmark, two in Wisconsin, two in Russia, two in Italy, two in Ireland and one each in Ohio, Colorado, New York, Maine, Switzerland, Texas, Montana, Washington, D. C., Kansas, North Wales, Austria, Michigan, New Hampshire, New Jersey, Massachusetts and Vermont.

One would suppose that the brides would be of less scattered nativity, but they are not. Ten were born in Omaha, fourteen elsewhere in Nebraska, sixteen in Iowa, ten in Illinois, nine in Sweden, six in Missouri, six in Bohemia, four in Germany, three in Pennsylvania, three in Denmark, two in Wisconsin, two in Russia, two in Italy, two in Ireland and one each in Ohio, Colorado, New York, Maine, Switzerland, Texas, Montana, Washington, D. C., Kansas, North Wales, Austria, Michigan, New Hampshire, New Jersey, Massachusetts and Vermont.

Lived Nearer Home.

The showing as to residence at the time of marriage, of course, is more local. Of the grooms, fifty-six lived in Omaha, fifteen in South Omaha, sixteen elsewhere in Nebraska, six in Iowa, besides two in Council Bluffs, three in Missouri, two in Pennsylvania, two in South Dakota and one in Colorado.

The brides make even a better showing—in fact one which proves what a prize article an Omaha girl is. Of the hundred, sixty-six were Omahans, ten residents in South Omaha, eleven from other points in Nebraska, one from Council Bluffs, five others from Iowa, three from Missouri, three from Illinois and one from Washington, D. C.

Of the mated couples, fifty-eight proposed to make Omaha their home, fourteen were going to live in South Omaha, fourteen elsewhere in Nebraska, two in Council Bluffs, six elsewhere in Iowa, two in South Dakota and one each in Colorado, Oklahoma and Pennsylvania. One happy pair didn't know where they would live.

Ages of the Experimenters.

And now comes that delicate matter of age. Of the grooms eleven were married at 25, ten at 24, nine at 23, eight at 22, seven at 26, five at 24, four at 24, four at 22, four at 29, four at 23, three at 23, two at 21, two at 25, two at 25, two at 20 and solitary at 44, 56, 47, 45, 42, 41, 40 and 37.

Among the brides the most popular ages were 21 and 24, apparently, as thirteen were married at each. Ten were married at 22 and ten at 23, eight at 18, eight at 23 and eight at 19, four at 23 and four at 20, three at 25, two at 22, two at 27 and two at 25. There was one for nearly every other age from 17, or one year less than the age of consent, in which instance the parents' written permission had to be submitted, up to 53.

Of the ceremonies the county judge conducted seventy-six, the county judge seventeen and justice of the peace the others.

Of the months, June has been the most popular for weddings, the summer last year having been 15% and for previous years almost as large. Of solitary days, however, the most prolific at the license bureau are those immediately preceding holidays, and upon such occasions the number of licenses issued mount as high as twenty for a day. Ordinarily, more licenses are issued on Monday than on any other day of the week and fewest on Saturday. Superstition seems to be a factor, however, for it is not on record that a marriage was ever performed at the court house on a Friday which fell on the thirteenth of a month, and very few marriages have been issued upon such date—usually none at all.

The per cent of marriages that terminate happily, or at least tolerably, is indicated perhaps by the ratio existing between the 1,200 licenses issued last year and the 214 applications for divorce filed in the same period.

Closing Out

balance of sample line of fine dressers, chiffoniers. Come Monday if you are interested, they will soon go at these prices.

Remember these are of the largest manufacturers, Grand Rapids sample line, and you save one-third at least, from regular price. All handsomely polished, choicest designs, in short the very latest patterns—



Table listing various clothing items and their prices, such as Bird's-eye Maple Dresser, Curly Birch Dresser, etc.

Table listing various clothing items and their prices, such as Golden Oak Chiffonier, Bird's-eye Maple Chiffonier, etc.

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Come all covered in pretty denims and lined inside, fitted with handles and hinges, four different sizes, special, each, \$2.25, \$2.75, \$3.00 and \$3.50.

and where the freshest are offered you is the store that's best to patronize. We've the new spring assortment, new coloring, new weaves in any desired quantity and the prices will bear out the reputation of economy that this store sustains.

Our assortment of these rugs in all sizes for rooms is very large just at present. These rugs are made from short lengths of carpet in all qualities of brussels, tapestry, velvet, Wiltons and are prices at a saving of at least one-third from regular. Now while the assortment is complete come early and bring your measurements.

Our big April sale continues and the bargains in bright, new curtains remains the same the entire month.

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\$3.75 ruffled curtains, \$2.95 per pair.

\$5.00 ruffled curtains, \$3.75 per pair.

Portieres—We have just received our spring stock and they are more beautiful than ever. Prices less than ever.

\$6.75 portieres, very special, \$5.00.

Couch covers—3 yards long, 50 inches wide, only \$1.50 each.

Door Panels—three styles, 75c each.

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PATIENT GREW STEADILY WORSE

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His Pain Has Left Him Entirely--

High Words of Praise for the Famous Cramer Cure.

\$10,000 COULD NOT BUY IT

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Cuba, Kansas, Jan. 23, 1903.

Kind Sirs—I received yours of yesterday and to say that I was surprised is mild indeed. Kind sir, believe me when I say to you I am thankful if I can be of any use to you at all, just say it. I will tell you a little about my situation for the last ten years. I have been doctoring all the time. I have spent all I had and got no better. I have doctored with thirteen different doctors, but got worse. I tried all the patent medicine I could get and got no better.

Finally I got a bottle of your medicine through the advice of a conductor on the B. & M. road, and I have taken one bottle only, and I can truthfully say that today I do not feel the least bit of pain. Now, if you can shape this in a testimonial that will do you any good, do so, and send it to me and I will sign it willingly. Again I say thank you for your favor to me, which is without price to me. If I could not get any more of it then it would take \$10,000 to buy what you have given me.

Good-Bye. Thank You.

M. APPLGARTH.

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DR. SEARLES graduated at two of the best medical colleges and is acknowledged the best EXPERIENCED and SKILLED SPECIALIST in all diseases of men.

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And many other aches to which women are peculiarly subject are generally the result of a diseased condition of the womanly organism.

Doctor Pierce's Favorite Prescription establishes regularity, dries the drains which weaken women, heals inflammation and ulceration and cures female weakness.

"I will drop you a few lines to-day to let you know that I am feeling well now," writes Miss Marie Roberts of Asheville, W. Va. "I feel like a new woman. I took several boxes of your 'Favorite Prescription' and I have no headache now, no backache, and no pain in my side any more."

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