DOUBLE TAXATION UNDER PRESENT SYSTEM

Assessment of Stock in Foreign Corporations and Listing of Mortgages Provide Cause of Much Aggravation.

City Tax Commissioner William Fleming. proposed consolidation of the city and county tax departments; says that the assessment of shares of stock in corporations whose capital stock is not assessed as a whole in Nebraska drives out citizenship, and recommends a compromise agreement between states on the matter; declares that the assessment of mortgages is one of the worst forms of double taxation; asserts that without the enforcement of penalties for failing to return proper schedules the a seessment of personal property is a fraud and a farce and suggests changes in the laws to make foreign insurance companies

Parts of the report read: Parts of the report read:

A movement is being made to change the city charter to abolish the tax commissioner's department. This is in the line of economy and convenience to the people and is desirable if it can be done without risking a loss of the gain of the last eight years in the equalization of the assessment of property, and I have drawn the attention of the charter revision committees and several members of the Dougias county delegation, suggesting that due provision is made against this loss. Since the establishment of the office of county assessor with larger powers the scheme of consolidation is more practical than ever before. While I have some doubt whether the advantages are all on one side. I have not opposed the proposition.

Value of Real and Personal.

Value of Real and Personal.

It may be proper to give a glance at the changes in the relationship of the assessment of the two main classes of property, viz.: real estate and personal, since 1960. There is no doubt but that real estate bore the burden of taxation for ten years or more succeeding the boom experience and overestimates of value, were natural. Since 1895, the year of the Omaha exposition, real estate has been slowly but steadily improving in value, and, considered with the fact that the assessments on realty have been greatly reduced since 1900, warrants, I believe, the statement that the value and assessment are in much better relationship, and but little apart except in isolated instances. The assessment of personal property in the same years has been materially increased, so that personal is 43% per cent of the real in place of 23% per cent, as in 1900. The totals are now, in round figures, \$31,000,000 personal to \$71,000,000 real estate. About one-half of the increase has come from the personal property assessment of the franchised corporations, whose franchises have been assessed at something like their worth for three years past. The other half of the gain on personal property has been general, but in no instance that is material has the increase been without warrant of real value and there is yet room for great improvement.

Assessment of Foreign Stock. The assessment of there's of stock at full value in companies whose capital stock is not assessed in Nebraska, is perhaps the next most aggravating form of excessive taxation, especially where the corporation has a branch or plant in Nebraska, but whose capital stock is assessable in the corporation's home state. This form of taxation will tend to drive out braska, but whose capital stock is assessable in the corporation's home state. This form of taxation will tend to drive out citizenship. A reduced compromise tax on the basis of the rights of the two or more states to be interested in the tax, if not prevented on constitutional grounds, would bring better results financially. I believe. The assessment of hidden personal property by the conscientious, honest taxpayer becomes an unpleasant duty to the assessing officers when the paltry results or aggregate of all of that class of, property is considered, and when one thinks of the fact that there is nearly as much assessable money in Omaha banks alone as the entire assessment of personal property of all kinds whatsoever on the assessment rolls of the city, and that too, in the face able money and the assessment of personal all kinds whatsoever on the assessment rolls of the city, and that, too, in the face of an increase in the total of personal of 75 per cent in four years.

Department.

The commissioner shows that the operation of his department cost \$14,073.42 in 1904 amount to \$101,862,019, of which \$71,066,910 is on real estate and buildings and \$30,795,109 on personal property of all kinds, including franchises

The assessment to be gained by taxing mortgages he pronounces inconsiderable. The bulk of the mortgages on Omaha property are held by nonresidents. The tax imposes an excessive burden on the borrower and is denounced by the commissioner as unjust.

"It is less honest," says Commissioner Fleming, "to keep on assessing with such faulty results than to openly provide for the assessment of only such tangible property as can be seen by the assessor, regardless of the owner's co-operation, if the law is not made more practical in its operation than at present. A way should be found to enforce the law as to assessments and practical penalties should be imposed. It seems to me that provision could be made for imposing fines equal in amount to 50 per cent of the value of the property, to be turned into the school fund, thus obviating the unconstitutionality of the present law."

If the amounts of money in banks can only be ascertained, the commissioner thinks nearly all other forms of covered property could be obtained for assessment. as well as increasing the possibilities for a local assessment of railroad property. "Without some such help as indicated," he says, "and other helps I have in mind, I call the assessment of personal property practically a fraud and a failure."

Appreciation is made of assistance from the Real Estate exchange and J. H. Mc-

Invest Constant Oil stock, 301 N. Y. Life. New Printing Company. The J. H. Roberts Printing company has filed articles of incorporation with the county clerk. The incorporators are J. H. Roberts, M. T. Swartz and R. S. Anglin.



The Walter M. Lowney Co., Boston, Mass.

Bills Pending at Lincoln Get Consideration at Hands of Organized Labor.

The general subject for discussion at the meeting of the Central Labor union last LITTLE LOSS EXPECTED BY THE EXPERTS night was house roll No. 124, which is known as the new garnishee law, and house roll No. 40, which provides for the Cattlemen Generally in Position to making of binding twine in the Nebraska State penitentlary.

Considerable opposition was manifested toward the garnishee bill and a motion to disapprove the measure was adopted. The union went on record as favoring the old in his annual report for 1904, commends the garnishee bill in preference to the measure

now pending in the legislature. The binding twine bill, house roll No. 49. was very generally discussed, motion prevalled that the Central Labor union does not oppose the manufacture of binding twine at the penitentiary as inimical to organized abor, providing that it be labeled as being made in the prison. A bill providing for the labeling of all prison-made goods as prison made, prepared by President Guye, was read and endorsed. It was further recomnended that measures be at once taken to have the bill introduced in both the Nebraska house and senate.

James Fullerton was formally admitted as a delegate to the union to represent local No. 2, Omaha Pressmen's Assistants' union. President Guve announced the following standing committees for the ensuing year Law-Christ Heine, chairman, Brewery Workers' union; Robert Rupert, Carpenters union; A. W. Young, Plumbers union. union; A. W. Young, Plumbers union James Anderson, Structural Iron Workers

James Anderson, Structural fron Workers union.

Organization—Ed Glenn, Horseshoers' union; George Crow, Waiters' union; Ed Birch, Printing Pressmen's union.

Arbitration—J. F. Sullivan, Barbers' union; John Korff, Painters' union; William Quinian, Stage Employes' union.

Home industries and Union Label—M. N. Griffith, Typographical union; Ernest Farrell. Laundry Workers' union; William V'oif, Boot and Shoe Workers' union. William V'oif, Boot and Shoe Workers' union.

Press—E. C. Burkett, Typographical union; F. Goodall, Street Rallway Men's union; James Johnson, Hack Drivers' union. Education—Robert Dunlop, Stationary Firemen's union; B. J. Keegan, Team Drivers' union; F. T. Kinkade, Street Rallway Men's union; Edward E. Hall, Blacksmiths' union; Thomas Granville, Stereotypers' and Electrotypers' union.

#### STREET RAILWAY CAMPAIGN Summer Work Includes New Car Barr for Council Bluffs and

Other Changes.

A number of improvements for the coming season are under contemplation by the Omaha & Council Bluffs Street Railway company, although all the plans are not out barn at Council Bluffs, but the size of the Dr. Faulk and J. G. Senderhaupt. building and other details have not been decided on. Ten or twelve new open cars for the coming summer are to be added to the system. These cars will be of the larger pattern and modern and up-to-date. It is probable that when the orders for the coaches are placed the company will also place its orders for next season's cars. "It is the intention," said W. A. Smith. general manager of the company, "to put on about twenty or twenty-five closed cars for next winter. These will be ordered some time the present season. I can't tell yet what we will do in the construction line. We have no plans mapped out because we are waiting to see what the city is going to do regarding pavements and our work along this line will be governed a great deal by the paving improvements that the city decides to make the coming season.

The company has just finished the paint-Twenty-fourth and Vinton streets and it is The plant is not yet finished and it will be ing smoothly and evenly. For the reasons is also very busy with all kinds of work given the street improvements will be held and his office force is constantly employed.

#### CLEVER PIECE OF PEN WORK Raised \$5 Bill Pronounced One Only to Be Detected by Experts.

A raised \$5 silver certificate was innocently passed at Ed Maurer's restaurant Thursday morning by a traveling man. The bill was raised from a \$1 bill and the work is pronounced by expert money handlers as one of the very best specimens of raised notes ever seen in this city. The bill from which it was raised is of the 1899 series. The chief figure, an eagle with outspread wings, surmounting pictures of Lincoln and Grant, has been carefully removed with the pictures, and there has been substituted therefore the large Indian head characteristic of the \$5 bill. The removal of the \$1 feature of the bill has been accomplished by erasures with such cofisummate skill that they can only be detected with the aid of a strong glass. The words "one" in the margin of the note have been carefully erasted and the stipple and lathe work restored with the aid of a pen. The fraudulent nature of the note was detected at the Merchants National bank where it is also pronounced a marvelous piece of work. The traveling man who passed the note, being notified of its bad character, promptly made it good, and his innocence of any fraudulent intent was very readily established. He remembered re-Washington for the information of the secret service bureau of the Treasury department.

#### ENJOINED FROM COLLECTING Water Company Employs Railroad Tactics in Settling Taxes with the County.

County Treasurer Fink has been served court, at the instance of the Omaha Water ompany. The effect is to prevent him from seeking to collect the amount of personal taxes alleged to be due from the company for the year 1904.

These taxes now amount to \$21,090.44, ounting interest on \$30,826 originally levied on an actual valuation of \$4,000,000 and an assessed valuation of \$800,000. Under the law the county treasurer could have issued a distress warrant against the company on February 1, but he gave them until February 3 to pay up. Friday the company tendered to Mr. Fink \$12,064 in full payment of the personal property levy. This the treasurer refused to accept, and the injunction came in shortly after.

#### **GRAIN COMPANY INCORPORATES** Farmers' Grain Exchange Files Arti-

cles with County Clerk of

Douglas County.

An Omaha end to a Kansas and Missouri grain and elevator company was provided for by filing in the office of the county clerk of articles of incorporation by the Farmers Grain Exchange, with a capital stock of \$200,000. The incorporators are James Butler and W. T. Redmon of Kansas City, Mo., S. H. Allen of Shawnee county, Kansas, and S. W. McComb and C. Vincent. The business of the company is to be to deal in grain and produce on commission, and to own, lease and operate elevators and warehouses. The principal place of business is to be in Omaha and the highest amount of indebtedness to which the company is to be subject at any one time is \$130,000

### FLEMING'S ANNUAL REPORT CENTRAL LABOR UNION MEETS AFFAIRS AT SOUTH OMAHA KELLY & KELLY MUST SETTLE

Cold Weather and the Condition of Live Stock on Range.

Provide Shelter and Plenty of Food for Animals During Cold Period. .

Reports from the ranges tells of the gensral depression to live stock because of the continued cold weather. At the local market many stories of severe trials are related. On the whole, no great amount of distress is reported in the northwest, where the weather is coldest. Stockmen report that their stock is well housed and that there is plenty of roughness upon which to feed all the range stuff well. Shippers who are farmers are jubilant at the snow. They resolve that it has coated mother earth so evenly, and that it remains a perfect blanket of protection to the winter wheat. Many believe that this snow will mean the making of the winter wheat crop. In some places in the western part of the state the snow is deeper than here, though for the most part shippers say that while the snow is far more drifted in the west, there is not nearly so much of it. Stockmen from all parts of the state and adjoining states west express the utmost confidence in the coming season. With ranges full of good stock and an abundant harvest in prospect, they predict a big year for the live stock and agricultural nterests of the vast territory tributary to the local market. Comparatively few cattle in? It is in answer to this question be are being fed in Nebraska this winter, and those who declined to do so are especially glad since the arrival of the cold spell. Those who are feeding do not seem to be disappointed, for they have every prospect of doing well.

It will probably require a few days o moderate weather for the stock market to Fink has not been able to overcome. become normal. Traffic is badly delayed by the cold, and stockmen are naturally reluctant to ship.

German-American Democrats. Members of the German-American Demo cratic club at a meeting last Sunday elected the following officers for the ensuing year: President, F. J. Freitag; vice president, George Rahn; treasurer, Paul Wetzel; secretary, E. E. Elster; assistant secretary, A. Hawervich; watchman, Joseph Spiri; members of the executive committee, A. F. Mertens, Fred Johnesheit, J. yet. It is intended to put up a new car Levy, M. Yost, Henry Geest, F. Christman,

Police After Thugs. The local police are after the parties will camp on their trail until the offenders are forced to leave town. Chief Briggs said yesterday that it was positively set- became almost blind. management, and that a lot of loafers and owing to occasional mental eccentricities. thugs who make those places their hangout have been forced to get out of the city and county under penalty of rough treatment. The chief asserts that most

Omaha. Plans for a Sewer. Plans for the proposed new sewer system are being made right along regardless of the pending legislation at Lincoln. It ing of its new car barn at the corner of will require several months perhaps for the job, but every precaution is taken to already occupying its new power house at have them perfect plans when completed. the corner of Fourth and Jackson streets, so that, if the sewer is constructed the coming summer it will be a thorough syssome time before everything will be work- tem in every respect. City Engineer Beal

> Magie City Gossip. Mrs. D. L. Holmes is reported to be re-overing from an attack of the quinsy. Mrs. N. M. Graham, wife of the principal of the high school, is reported on the sick

The death of Nathan Gordon, a former citizen of this city, is reported at Los An-Mrs. J. B. Kendall, formerly of this city is dead at Saratoga Springs, N. Y., accord-ing to a telegram.

The funeral of Mrs. Matilda Reed will be held in Omaha this afternoon and Dr. Wheeler will conduct the service. The members of Phil Kearney post, Grand Army of the Republic, and the Women's Relief corps will meet Saturday night at the Massach hall

Army of the Re Relief corps will the Masonic hall. Mr. and Mrs. Fred A. Towle have gone to housekeeping in one of the Parks flats, 1415
North Twenty-fifth street. The groom is the son of Mr. and Mrs. E. B. Towle and is employed by the Omaha Packing company. The entertainment of the Bon Temps club given last evening at the Workmen temple was well attended and greatly enjoyed by all present. A share of the receipts, which were quite large, will go to the South Omaha Hospital association.

The union revival services will be continued this week at the First Methodist Episcopal church, with Rev. Mr. McDowell of the Emmanuel Baptist church of Omaha in charge. The last meeting at the Presbyterian church under Mr. Moore was held last evening, with a large congregation present.

Announcements of the Theaters. Matinee and night performances at the Orpheum today will bring the bill for the present week to a close. Miss Mabel Mc-Kinley, the niece of the late President Mc-Kinley, will be the stellar attraction for celving the note at St. Paul, Minn. from a the week commencing with a matinee Sunrailroad office. The note will be sent to day, February 5. Her voice, which was cultivated at Berlin at the suggestion of the president, is said to be very pleasing. As a composer she has met with success. 'Anona" and "Karama" being among her popular publications. This will be her first appearance here and on the program that appears in conjunction with her all the artists save one come for the first time. They are: Willy Zimmerman, an impersonator who shows life portraits of celebrated composers; Wolfing's dogs and horses, including the famous pair of Arawith an injunction from the United States bian boxing stallions; Van Forsen and McCauley, black face comedians; the Texana sisters, rifle experts; Irving Jones, the funny little man who writes his own songs; Murphy and Francis, in "The Real Coon Habits," and an entirely new series of kinodrome pictures.

> n Omaha, where Mr. Skinner has been gaining in popularity since his first visit here some years ago. He has fairly established himself in the front rank of American actors, and the announcement that he Lincoln. will be seen here in what is generally pronounced his best role adds to the interest. As the gypsy rover in "The Harvester" he has given the stage world a new type. The piece is a translation from the French. but Mr. Skinner has localized it to some extent by laying the scene among the French-Canadians. His company is composed of expert players, and has been pronounced entirely competent by eastern critics. The dates for Omaha are Tuesday and Wednesday evenings and a special matinee on

Wednesday First-class watch and jewelry work at A. B. Hubermann's, cor. 13th and Douglas. Harry B. Davis, undertaker, 411 S. 16th. See Sam'l Burns' reduction sale.

CARLSON-Dorathy Henrietta, aged 4 years, 2 months, beloved daughter of Mr. and Mrs. Oscar Carlson, February 2, 1906. Funeral Sunday afternoon at 2 o'clock from family residence, 2717 Chicago street, interment Forest Lawn cametery. Friends invited.

### County Attorney is Asked to Bring Suit Against Topeka Bond

Firm.

Once more has trouble raised its wrinkled front across the path of County Treasurer Fink. This time he is going to shunt the initiative in laying the worry onto the legal department of the county and allow Judge Slabaugh to ride a tilt with the firm of Kelly & Kelly, bond attorneys and brokers of Topeka, Kan., which the same firm seems now destined to become quite famous in the financial history of Douglas

countr. The Topoka firm induced the old board of ounty commissioners, along about the end of 1908, to refund an outstanding issue of oonds. Out of this deal Kelly & Kelly made a very good thing; but aside from that they collected advance interest or forty coupons for three-quarters of 1 per cent, which coupons were printed separately from the forty coupons attached to the bonds in the regular way. Now, this deal was based on 119 bonds and the bond brokers got action for their own bank acunt on all the coupons printed separately, as stated. Despite all this there are still two bonds of the old issue outstanding which Treasurer Fink cannot get hold of for cancellation, and they are 5 per cent bonds. The Topeka firm cannot deliver the bonds now to Mr. Fink, and the supposition is they knew at the time of the refunding action that they could not deliver the two old bonds, because they have since admitted that they did not know where the bonds were. Why, then, asks Treasurer Fink, should Kelly & Kelly have cashed the extra coupons for the undelivered bonds as well as for the 117 they turned will now seek for the more than 'leventh time. And County Attorney Slabaugh is to be requested to put the question this time in a way to secure a satisfactory answer-or the two old bonds. These are ocated at Lincoln just now, but they are held fast there by some obstruction Mr.

#### DYBALL WORSE, BACK BETTER Condition of the Omaha Councilmen Who Are Confined to Beds by Sickness.

The physicians attending Councilman R. W. Dyball of the Seventh ward have proounced his illness hopeless and say that his death is only a matter of weeks. Mr. Dyball is a single man and is confined to a room at the home of his brother at 2510 Poppleton avenue. He was attacked about a year ago with Bright's disease and since then has made a stubborn and expensive of the stripe arrested Tuesday night, and fight against the malady. He spent a long time in a Chicago hospital this winter, but a few weeks after returning home he Since then his tled that the two bawdy houses complained decline has been rapid and he now requires against could not reopen under the same an attendant constantly at his bedside Councilman Peter Back is seriously ill with inflammation of the bladder at his home in the First ward. He was sick last week, but disregarding the instructions of his of this element has gone, but that a few doctor, dressed and came up town Saturof the smooth lads who make a living day. The result was a relapse. Reports without work still try to exist in South are to the effect that he is considered out of danger and growing better.

#### LLEWELLYN TOOK MIDDLETON Incident in Nebraska's Earlier History Recalled by a New Mexiean Appointment.

as United States district attorney for the date set for trial. district of New Mexico recalls one of his Mrs. Jessie Starkey, accused of murder early experiences as a deputy United States in the second degree, for the killing of her narshal for the Nebi score of years ago. It was Deputy Marshal Liewellyn that effected the capture of Doc Middleton, who was wanted for the alleged murder of a soldier at Fort Sidney. Middleton was tried and escaped conviction on the grounds of self-defense. Middleton was then in the zenith of his fame as a bad man, and his capture by young Llewellyn, then but a boy in his twenties, was regarded as a very nervy

achievement Liewellyn went to New Mexico and has den to affluence and distinction. Doc Middleton, in the meanwhile, has become a respected citizen up in northwest Ne-

#### IVES ENTERS FULL DENIAL Omaha Man Says that He Has Not Been Asked to Go to Chicago.

D. O. Ives, general freight agent for the Burlington, has returned from St. Louis. He denies that he has been appointed assistant freight traffic me tager to succeed George H. Crosby. Mr. Ives said the place has not been offered to him and that nothing has been said to him in any way, shape or manner regarding such a position. Mr. Ives was of the opinion that the office of assistant may remain vacant. "A general traffic agent may be appointed to look after the business west of the river. but I do not believe the office will be filled The Chicago dispatch saying that I would have the office was premature. I am satisfied to stay here."

#### RIDGLEY COMPANY EXPANDS It Moves Into Place Vacated by Bliss in Order to Have More Room for Business.

The H. B. Ridgley Merchandise company has taken a lease of the three-story building at 1417 Douglas street, just vacated by M. H. Bliss and his crockery stock. Manager Elmer Bedden expects to use the lower floor for an enlarged stock of clothing and the other floors for furniture and carpets. The company began business March 1 at The coming of Otis Skinner to the Boyd 316 South Fifteenth street and began movtheater next week is an event of interest, ing into its new quarters two days ago for the better location and larger room. The company has its headquarters in Des Moines and has eighteen branches, one of these being in Sloux City and another in

> Low Chicago Rates. Via the Northwestern Line, February o 10, good until February 14, account meeting American Motor League. City offices, 1401-1403 Farnam street. The only double track line to Chicago.

Her "Alibi" Fails.

Ida Woods, colored, living at 1124 Capitol avenue, has been bound over to the district court on the evidence offered at the preliminary hearing in police court. The woman was charged with larceny from the person of James Gillian. It is said she stopped Gillian last Sunday evening, grabbed his watch and threw the time-piece away when the man demanded its return. The watch was later found in the snow near the scene of the alleged theft. The woman maintained Gillian approached her first and asked her to take a walk with him to a pawn shop.

Her "Alibi" Fails.

Funeral of Mrs. Shaughnessey. The funeral of Mrs. Ann L. Shaughnessey, wife of William R. Shaughnessey, was held yesterday. The service was held at St. Philomena's cathedral and interment made at the German Catholic cemetery. Mrs. Shaughnessey died at her home at 1029 South Ninoteenth street and is survived by her husband and an infant 1 month of age.

# Fifteenth and Mebraska Clothing Co. Fifteenth and

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sold up to \$4.00-tomorrow for ..... 

CRIMINAL DOCKET IS HEAVY

County Attorney Has Plenty of Work for Coming Term of Court.

SLABAUGH AND ASSISTANTS FIX PROGRAM

Prisoners Now in County Jail and Cases Involving Children Will Come On for Early Hearing Before Jury.

County Attorney Slabaugh and his assistants are busy preparing for the opening of the new term of district court next Monday. February 6. The intention of the county attorney is to bring to trial first the persons now in the county jail on various charges. Following these, or maybe interspersed with them, Judge Slabaugh desires to try the cases where children are involved, as charges of assault, because he feels the testimony of these should be secured before the facts get too cold in their memories. The most important of the cases of this character is that against Horace Clark, the parber who is under arrest on the charge f having led astray and contaminated two oung daughters of the woman in whose use he boarded and where he was treated like one of the family,

Another case where most of the witnesses are children is that against the Breckner boy, who shot and killed young Kuhn at South Omaha about a month ago. The coroners jury has held Breckner guilty of criminal carclessness.

#### Other Murder Cases,

Besides the Breckner case there are three other trials to be conducted in which the taking of human life is involved. They are: John Hrock, accused of manslaughter, for the killing of his father in June last while the latter was abusing his wife, the mother The appointment of W. H. H. Llewellyn of the accused. Hrock is out on ball. No

> husband by cutting with a knife while they were driving in a sleigh near Benson. Mrs. Starkey is a woman well along in years, who has been out on ball since February, 1904. No date set for trial. George von Haller, accused of murder in the first degree, for the killing of the Missouri Pacific station agent in North Omaha while attempting a robbery. Von Paller is in jail. His trial is set for February 20. Following is a list of the cases scheduled for trial next week:

State against McIntyre, burglary, State against Nolan, burglary, State against Smith, burglary, State against Nelson and Carroll, grand

State against Neison and Carron, grand larceny.
State against Bruton, incest with sister.
State against McCarthy and Karten, having in possession burglar-tous implements, with intent to commit surglary.
State against Decker and Neiby, daylight breaking and entering.
State against Kenyon, grand larceny.
State against Beck, forgery.
State against Allen and Goodwin, daylight breaking and entering.
State against Bailey, burglary.
For the week beginning Monday, Feb-

For the week beginning Monday, February 13, the following cases are set down:

State against Smith, robbery. State against Carahar, burglary. State against Arnold and Lucilan, burglary. State against Thompson and Johnson,

obbery, State against Urban, robbery, State against Singleton, grand larceny, State against Miller, criminal assault, State against Nolan, larceny from person, It having come to the knowledge of the

Omaha Press club that a party is soliciting cartoon portraits of business men in its name, the club desires to have it known that the party has no connection with the club and is not authorized to use its name. J. D. WEAVER, President. E. L. PLATZ, Secretary. Omaha, Feb. 2, 1965.

Marriage I icenses. The following marriage licenses were ssued up to noon February 3: Name and residence.
John Kufrasa, South Omaha.......
Catherine Wojcik, Omaha...... George E. Bauman, Nebraska City...... Jessie Felthouser, Nebraska City...... Charles D. DuComb, Sutton..... Della Bailey, Omaha.....

Edholm, jeweler, 16th and Harney.



If all the housewives used Ghirardelli's Ground Choco-

late in their cakes and pastry, think of all the compliments

they'd receive!

Best as a beverage. Refreshing, warming, delicious,



### Plan Now for Your Son

Buy him an irrigated farm in the Big Horn Basin or in the North Platte Valley. There are no crop failures in farming irrigated lands. Do you know where you can buy farm lands in the region of rainfall at \$25 an acre, where a paying crop is absolutely insured from year to year? You do not. But you can buy irrigated land now under a full water supply at that price, today. The Big Horn country is as large as the state of Massachusetts and is a coming commonwealth; one of the greatest surprises in the West's development will be unfolded in the next few years in the Big Horn Basin for the coming generation of farmers and prospectors.

Get interested; make inquiries; read Big Horn literature; watch that locality and its irrigation enterprises. Compare the annual crop returns from the farms up there with the present cost of an irrigated farm. When you realize the absolute certainty of farming by irrigation, you will get interested. Where and how will the next generation get good farms in this country? Seven hundred thousand emigrants come annually to our shores;-add to that our natural increase, compare this growth of population with the limited acreage of new farm lands and it ought not to be difficult to figure out the future value of a good farm

L. W. WAKELEY, General Passenger Agent, Omaha, Neb.

### Low Rates South and Southwest

The Rock Island System offers the following low round trip rates from Council Bluffs and Omaha on February 7th and 21st and March 7th and 21st; Amarillo, Dalhart, Dallas, Fort Worth, Waco,

Houston, Galveston, Austin, San Antonia, Beaumont, Corpus Christi, and many other Texas New Iberia, Crowley, Jennings, Lake Charles, Alexandria, and many other Louisiana

points. Dawson, Tumumcari, Santa Rosa, Torrance, Alamagordo, Roswell, Carlsbad, and other New Mexico points.

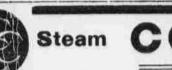
El Paso, Texas, and Deming, New Mexico....

On these dates the regular Homeseekers' rate of one fare plus \$2.00 will apply to all Oklahoma and Indian Territory points if less than \$18.85; otherwise \$18.85 round trip rate will apply. also very low one way rates to all points on Rock Island and Frisco Systems in Arkansas, Kansas, Oklahoma, Indian Territory, New Mexico, Texas and Colorado, on sale February 21st and March 21st.



For further information call or write

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