

RATING MAKES HIGH LEVY AND DRIVES CAPITAL AWAY

County Commissioner Points Out That Assessment at True Value Will Reduce Levy and Cost No More in Money.

That great injury is being done Valley City through the present system of taxation is the general belief of prominent business men who have given the subject study. The excessively low rate of assessment and the acknowledged omission of assessing personal property has resulted in a tax levy in Valley City that astounds financial and business men looking for investments. The levy last year was 6.54, almost 7 per cent. Persons not knowing the local situation are driven away at the colossal rate, it is pointed out, without stopping to investigate further. Were all property assessed at its true value, as provided by law, instead of at 15 to 35 per cent of its value, those who have made mathematical calculation estimate that the present rate may be divided by five, or bring it down to not more than 2 cents as a maximum, and the taxpayers would not have one cent more to pay.

Among those who favor a rigid enforcement of the law and the assessment of all property at its true value, is County Commissioner Mudgett. Mr. Mudgett is a member of the County Board of Equalization and officially and personally, has given the subject of taxes a great deal of study.

New System Equitable.
"The only just and equitable system of taxation is to assess all property at its true value," said Commissioner Mudgett. "If all property were assessed as the law provides it would be easy for the board to equalize the assessment rolls and every one would pay his just share of taxes."

"I do not believe there has been any attempt at dishonesty on the part of citizens or assessors. It is the old system that was not changed with the new law, and grown upon us. The purpose of passing the new law was to establish a just and uniform system of taxation. Of course no person or community wants to pay more than a just share, so, when one assessor adopts a certain standard that appears to give a low rating, all others in the state are apt to follow. It is just a case of following an example."

"An analysis of this system makes it plain that the people are not really enjoying a low rate of taxation. On the other hand, our system is doing the state much harm. The lower the assessment the higher the levy to meet current expenditures. Probable in-

vestors are driven away when they learn the tax rate.
"When a man is looking for an investment in a new community the first question he asks is, 'What is the tax levy?' When he learns that it is nearly 7 per cent he drops the matter. Very few men would take the trouble to make further investigation as to the assessment, as 7 per cent for taxes would cut the returns on investments of any ordinary business to such an extent that it would be profitable to go elsewhere."

"What difference does it make to the tax payer if he pays a high rate on a low taxation, or a low rate on the true value of his property. The tax levy is fixed to meet certain public expenditures and these expenditures would be no more when property is assessed at its true value, than under the present system. I will leave this to any school boy for verification by mathematical calculation. Why, then, should we longer keep an old system that surely drives investors away from our community?"

Taxes Great Problem.

"The tax problem is the greatest of all issues we have to contend with, yet it is probably given the least serious consideration. We just sit and kick about taxes. It is certainly time that our people think about the matter, and when they do, they will soon realize the enormity of the harm that is done the state by adhering to an antiquated system that gives a false impression, both as to the value of our property and the amount of money paid annually in taxes."

"The citizens of North Dakota could give the state no greater boost than to assist in abolishing this old system, which would result in property being assessed at its true value and a levy that would be attractive to investors. We have a state tax commission that was organized July 1, the members of which are paid a good salary, and in my opinion there is no better place to begin than right here on the method of assessment. Assess property at its true value. It will cost no more money, we will have a better knowledge of the real worth of all property in the state, it will be just and equitable to all, and the high levy will be reduced until it will not have the semblance of a rate that now prevails, a rate that gives outsiders a false impression."

State Code Reads as If System is Wrong

STATUTES SAY ALL PROPERTY SHALL BE ASSESSED AT FULL VALUE.

"Section 1512. All property to be assessed full value. Value, how determined."

"All property shall be assessed at its true and full value in money. In determining the true and full value of real and personal property the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price at which said property would sell at auction or at force sale or in the aggregate with all the property by itself and such sum or price as he believes to be fairly worth in money. In assessing any tract or lot of real property the value of the land, exclusive of improvements, shall be determined; also the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing upon cultivated lands. In valuing any real property upon which there is a coal or other mine or stone or other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair voluntary sale for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be valued at the full price of the same so payable; if for a specific article or specific number or quantity of any article of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or for such labor or services at the place where payable."

DUTY OF ASSESSOR.

"Section 1522. Failure to obtain assessment, duty of assessor.
"In all cases of failure to obtain a statement of personal property from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. The assessor when requested shall deliver to the person assessed a copy of the statement of personal property from copy shall be signed by the assessor. The assessor of each district shall, on or before the first Monday in June of each year, file with the town or city clerk of each organized town or city, the assessment list or roll for such town or city, where it shall remain subject to the inspection of the residents or property owners of such town or city until the Saturday following."

SHALL MAKE OATH.

"Section 1495. List of personal property to be made under oath.
"Every person required by this chapter to list property shall, when called upon by the assessor, make out and deliver to the assessor a statement, verified by oath, of all the personal properties in his possession or under his control, and which by the provisions of this chapter he is required to list for taxation, either as an owner or holder thereof, or as a guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; but no person shall be required to include in his statement any share or portion of the capital stock or property of any company or corporation which such company or corporation is required to list or return as its capital or property for taxation in this state."

The foregoing quotations of law are from the civil code of North Dakota, and bear directly upon the issue recently raised by the returned tax assessment of the personal property list of Barnes county by the State Board of Equalization. Attorneys of the city are of the opinion that the law has been flagrantly violated by the assessors. The law raises the question as to whether or not the assessors of Barnes county and the state of North Dakota as well, are not guilty of its violation in letter and spirit. The wording of the code is so clear, so free from usual legal verbiage, that many are of the opinion that the law has been violated throughout the state.

Report Ridiculous.

The general comment on the report of the assessors was in lighter vein but not of approval. To say that there are no diamonds, or watches or jewelry in Valley City was regarded as ridiculous. Business men, however, took the matter more seriously and freely express the opinion that only a small portion of personal property is returned on the list presented by the assessor.

The town, county and state boards of equalization have nothing to do

with property returns. Their function is merely to canvass the returns and equalize the assessments where it appears that they discriminate in favor or against any particular community. The equalization boards have no power to make inquiry beyond the lists presented.

The assessment on real and personal property in the county, ranges all the way from 15 and 20 per cent of an approximate real valuation, to 35 per cent on the banks. Nothing is taken at its real value. The omissions of the assessors, which are state wide, are along the line of an old custom to rate property at a small per centage of its value. When the law was changed, making it compulsory for the assessors to rate property at its true value, the old system remained unchanged. The argument has been presented by each assessor that no other assessor is doing what the law requires.

Property Owners Responsible.

Assessors also point out that property owners are responsible for not making proper returns. A list if presented to each property owner to fill out, take oath that it is correct, and return it to the assessor. Following is the oath:
"I,, do solemnly swear—affirm—that I have listed above and within all the personal property, money, stocks, shares and credits, subject by law to taxation and owned, used, possessed or controlled by me, or by law required to be listed by me for another person or persons as guardian, husband, parent, trustee, executor, administrator, receiver, cashier, accounting officer, partner, factor, bailee or agent, according to the best of my knowledge."
The affiant subscribes to and affixes his name before the assessor, who is empowered to administer oaths, and the assessor acknowledges the oath with his signature.

May Be Perjurors.

Whether or not individuals, failing to knowingly report all their belongings that are assessable under the law, which includes many things other than diamonds, watches and jewelry, are guilty of perjury, is a question over which lawyers smile and dubiously shake their heads.

The state tax commission, authorized by the legislature in 1910, was organized in Bismarck July 1, and it is the intention of public spirited citizens of Valley City to present this matter to the board in an attempt to change the order of things and have assessors, in all parts of the state list all property at its true value.

Upon the principle that "Everybody's Doin' It" none of the assessors seem to have taken the initiative and assessed property when none was returned, regardless of the wishes of the owner, as they are authorized so to do.

No penalty is attached for violation of any of the prescribed laws relating to taxation. They are merely mandatory, leaving it to the assessors and citizens of the state to obey them.

Local Delegates Go To Los Angeles

VALLEY CITY TO BE REPRESENTED AT NATIONAL MEETING OF GRAND ARMY.

Those of the local G. A. R. and W. R. C. who have signified their intentions of attending the annual convention at Los Angeles Sept. 9th, are Mrs. John Tracy, C. P. Stearns and Henry Irgens. They expect to leave Monday morning on a special over the Northern Pacific. The Jamestown Capital has the following to say in regard to the state meeting held there:
"At the meeting of the W. R. C. called for yesterday afternoon the souvenirs for the annual convention of the G. A. R. and W. R. C., to be held at Los Angeles, Sept. 9 to 14, were made. This state's souvenirs will be wheat canes and bouquets of the same to be worn in the hats and lapels. A special car will be attached to No. 3 at Fargo, Monday, Sept. 2, in which the delegates will make the trip to and from the convention city, stopping one day and night at Portland en route. They will return via San Francisco, Salt Lake City, Denver and Omaha, and a delightful trip is anticipated. Those making the trip from Jamestown are Dept. Com. G. W. Kurtz and wife, Mr. and Mrs. Bigelow, Mrs. C. J. Schmidt, who is regularly elected delegate; Miss Clara Schmidt, Mesdames Harry Middaugh and I. M. Freese. Capt. S. K. McGinnis and Mrs. Ella Carlisle of Fargo, Mrs. Cora Read of Grand Forks, and Mrs. Jessie Tracy of Valley City."

HAIL DOES DAMAGE.

Devils Lake, Aug. 30.—What is believed will develop into one of the heaviest hail losses of the season, was dealt when a strip almost three miles wide, starting a couple of miles from Church's Ferry, extending north of Penn and on toward Sweetwater to the Peter Regan farm, was ruined,



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Air Craft to Defend America is Faulty

BIG MACHINE CONDEMNED AND NO ONE WILL PILOT IT AFTER \$15,000 EXPENDITURE.

Chicago, Aug. 30.—America may not be represented this year by the newly built cup defender aeroplane for which a syndicate of Chicago men paid \$15,000. Engineers from the Aero club of Illinois yesterday inspected the craft at Clearing, the site for the Gordon Bennett cup race, and declared it to be faultily constructed and unsafe. Coincident with this report, DeLloyd Thompson, local aviator who was named to fly this machine in the international race Sept. 9, refused to have anything more to do with it.

Two difficulties are now confronting the Chicago syndicate which has taken upon itself the responsibility of defending for America the cup won last year by Charles Weymann in the annual test which decided the world's aviation championship. The first of these troubles is whether this machine can be remodeled and completed in time for the race, for revamped it must be before the Aero Club of Illinois will allow it to take part.

The second difficulty will be finding an aviator to pilot this machine should it be ready by Sept. 9. Glenn Martin, an aviator recently from the Pacific coast, offered to take the post as pilot providing that the ban which the Aero Club of America has placed on him for flying in an unsanctioned meet be raised in time.

One Entry Assured.

So with the syndicate members working feverishly against time for a machine as well as a man to fly it indications point, according to local followers, to the probable entry of but one machine for America against the world. This craft is the Nieuport monoplane, recently shipped to the Cicero aerodrome by the Aero Club of America in order that local aviators might have a "trial horse" on which to accustom themselves to fast machines before tackling the new defender. DeLloyd Thompson will fly this machine, which will be fitted with a 100 horse power rotary Gnome motor to replace the 70 horse power motor that now drives it seventy-five miles an hour.

Comprehensive reports on the new aeroplane, which was built by the Burgess-Curtis Aeroplane Company of Marblehead, Mass., and designed by A. Starling Burgess, show that among other defects, it offers too much resistance to the air and is unsafe for the pilot. Engineers from the local aero club computed that while a racing aeroplane is not allowed more than five square feet of head resistance this craft offers nearly seven square feet. The cowl or hood behind which the pilot sits is cut so low that half of the driver's body projects above the fuselage, offering about one square foot of head resistance, which could be eliminated and which wastes nearly twelve horse power when the craft is making a speed of 100 miles an hour.

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NOTICE OF TIME APPOINTED FOR PROVING WILL, ETC.

State of North Dakota, County of Barnes:—ss. In County Court. In the matter of the estate of Henry Straks, deceased.

The State of North Dakota sends greeting to Priscilla N. Straks, John H. Straks, Petronella O. Straks, Jessie P. Straks, and Charlotte H. Straks, heirs at law and next of kin of Henry Straks, deceased; and the Board of Foreign Missions of the Reformed Church in America.

Pursuant to an order of said Court, made on this 19th day of August, A. D. 1912, notice is hereby given that Thursday, the 3rd day of October, A. D. 1912, at 2 o'clock p. m. of said day, at the Court room of said Court, at Valley City, in the County of Barnes, North Dakota, have been appointed as the time and place for proving the will of said Henry Straks, deceased, and for hearing the said petition for probate thereof and the issuance of Letters Testamentary therein, when and where any person interested may appear and contest the same.

Dated at Valley City, North Dakota, the 19th day of August, A. D. 1912.

O. H. de S. IRGENS, (SEAL) Judge of the County Court. E. P. WAUZER, Attorney at Law, Armour, S. Dak. (8-22-3tw)

Organization Name Club as Social Feature

Fargo, N. D., Aug. 30.—In the naval recruiting office in the federal building last evening ex-navy and army men of Fargo organized a club which they expect to be one of the flourishing organizations of the city this winter. Officers were named and there is a full complement of officers and men to a battleship.

Meetings of the new organization will be held each Thursday evening at the naval recruiting office until plans can be worked out for furnishing a regular club room. Other members will be taken into the new club and it is expected to materially increase the membership.

Barney H. Gray was married to Miss Mary Jane Freeman, of Page, at Fargo on Wednesday evening, Aug. 28th. Mr. and Mrs. Gray arrived in the city last evening and will go to housekeeping immediately on Mr. Gray's farm south of town.

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