Assessment for This Year Will Be Especially Strict

Instructions to assessors have been sent by the tax commission to all the county auditors. These instructions have been gotten out in the form of a pamphlet under the direction of the state board of equalization and the tax commission.

All assessors are this year required to assess property at 25 per cent of its market value. The only exception to this rule is in the case of monies and credits, which are to be assessed at five per cent of their actual and true value. This will bring the tax burden on monies and credits at about $2 a thousand, thus carrying out the intention of the last legislature.

State Auditor Jorgenson has this year prepared a new personal property schedule. It contains 95 items and all property must be listed under its appropriate column. Heretofore it has been customary to allow business houses to lump their business for assessment purposes, but this will no longer be allowed.

Other changes made are in the requiring of assessors to return for taxation purposes all animals of whatever kind born on or before April 1, 1916. This includes all poultry, household pets, dogs, cats and birds.

Assessors are instructed to use no general averages as they have done in prior years. The fair market value of each article must be used. In other words assessors are not to do their assessing behind the kitchen stove but must actually view every piece of ground and see all taxpayers in their districts.

By agreement and on recommendation of the state auditors' association, elevators are to be assessed according to their capacity. Crib elevators $50 per thousand bushel capacity; concrete elevators 75 thousand bushel capacity.

Assessors this year must assess all fences, giving the number of rods of fencing and the value per rod. Different values must be placed on different kinds of fences.

The $50 exemption allowed by law will be made this year by the county auditor. Assessors will not be allowed to make any exemptions of any kind.

Lodge property is assessable this year under a recent opinion by Attorney General Linde. In accordance with this opinion assessors are required to list all this class of property, which has heretofore been exempt.

If assessors fail to follow the instructions issued to them and complaint is made to the tax commission of any failure to follow the instructions, a reassessment will be ordered at the expense of the district. This will especially apply to failure to list all monies, credits, stocks, bonds and other intangible valuables owned or held within the state.

Keep Your Bowels Regular.

As everyone knows, the bowels are the sewerage system of the body, and it is of the greatest importance that they move once each day. If your bowels become constipated, take a dose of Chamberlain's Tablets just after supper and they will correct the disorder. Obtainable everywhere.

Anton Axelson was another caller at this office who assisted us to make our subscription list look uptodate, going even farther and swelling the advance list.

W. A. Danforth, of Luverne, was in the city Thursday and called at this office to subscribe for the Times-Record.

POLITICAL ANNOUNCEMENTS

To the People of the Fifth Judicial District:

For five years, I have had the honor of serving you as Judge of the District Court. When I took up this work, I found many cases to try which had been on the dockets two to five years. Having just completed the winter terms of the six counties of the district, I am pleased to say that every case ready for trial has been tried and the dockets left clear. I have given my best attention to increasing juvenile work, a work requiring much patience and wise discretion. My policy has been to allow no accumulation of work though the litigation of this district is considered the heaviest in the state. The experience of the past gives me assurance for greater usefulness in the future, should the duties of this high office be further entrusted to me. The office is entirely non-partisan, of which I heartily approve. I submit my candidacy upon the basis of efficiency, dispatch of business, and economy of administration, and ask your confidence and support for re-election upon the merits of the services rendered.

J. A. COFFEY.

Two More Burglaries Occur at Jamestown

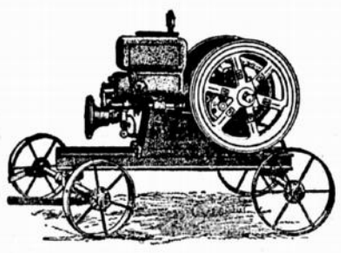
Jamestown, March 22.—Two more robberies occurred in the city Tuesday evening: the Jamestown Hardware company and Carpenter-Neumann Lumber company were broken into some time during the night and robbed.

Policeman Briggs, while making his rounds, discovered the rear door of the Jamestown Hardware company standing wide open at 3 o'clock this morning and at once notified Manager J. H. Poulson, who discovered this morning that the cash register had been robbed of $2.35. The robbers forced the rear door open by mere strength, and it is evident that they were looking for money only, as nothing else is missing.

At the office of Carpenter-Neumann company the robbers gained entrance through the front door by smashing the glass in the door and climbing through. They forced open the cash drawer and found nothing; they then turned their attention to the salf. They pulled one of the large desks around so as to hide them from view of the street and evidently worked some time trying to open the save but failed. The robbery was first discovered by Otto Richter when he went to the office this morning about 5:45 a. m. to procure some paper for J. Yeager of Bloom.

L. C. L'Moore heard dogs barking around the lumber yard about 4 o'clock and this is supposed to have been about the time the robbery occurred.

Mrs. August Affeldt, of Fessenden, N. D., has been cured of gall stones by Dr. Mellenthin's treatment without operation and states she is very much better in every way. Dr. Mellinthin will be at Valley City, Kindred hotel, Monday, April 3. Hours: 9 a. m. to 4 p. m.



1—Speed changeable lever, 125 revolution variation.
2—Connecting rod bearing with bronze interchangeable and adjustable.
3—Adjustable tool steel detant blade.
4—Detachable cylinder and reinforced base.
5—Cam hardened steel interchangable.
6—Main bearing die cast white bronze interchangeable and adjustable.

1½ Horse power, Webster magneto built in	$ 40.00
3 " " " " " "	68.00
5 " " " " " "	105.00
7 " " " " " "	145.00
9 " " " " " "	200.00
12 " " " " " "	250.00

Above Prices Cash F. O. B., Valley City
TRUCKS EXTRA

FRANK FLORA

Assessed Valuation of State Much Increased

Bismarck, March 22.—State Auditor Jorgenson and the tax commission have received the last abstract of 1915 taxes from the county auditors. The total assessed valuation for 1915, after deducting $50 exemption allowed by law, was $374,799,854. The total amount of taxes levied for all purposes in the state amounted to $15,860,131.

In 1914 the assessed valuation for the state was $307,495,463 and the total tax levy for all purposes was $14,004,009. The actual increase in assessed value amounted to over $37,000,000 in 1915 over the previous year.

The increase in taxes levied was $1,856,122 more in 1915 than in 1914.

Cass county had an increase in assessed valuation of $4,591,000, Grand Forks county of $2,743,105 and Ward county of $1,730,325. The assessed valuation in these three counties for 1915 was: Cass, $26,209,603; Grand Forks, $17,335,160, and Ward $12,739,779.

Cass county shows an increase in total taxes levied for all purposes of $156,844, Grand Forks of $37,459, and Ward of $54,976.

The average tax levy for all purposes in 1914 was 45.54 mills and in 1915, 42.31 mills.

The levy for the support of the state government in 1914 was $1,322,230 and in 1915, $1,611,639, an increase of $300,000 in round figures.

STEWART

March 22.—William Rohde was a caller in Sanborn Wednesday.

Mrs. William Young and Mrs. Erwin Bergen were visitors at the Val Potter home Tuesday.

Mrs. Fred Rohde, Mrs. Conrad Potter, Mrs. Will Rohde and children, Mrs. Jacob Schafer, Mrs. J. H. Miller, Mrs. Haupt and Mrs. George Dotting spent Tuesday with Mrs. Will Potter.

Mrs. Haupt spent last week visiting at the Jacob Schafer home.

Anna Dotting, of West Getchell, is assisting Mrs. Val Potter for a few weeks.

Mr. and Mrs. Will Potter drove to Sanborn Tuesday.

Mr. and Mrs. Clarence Gasink are assisting at the Will Rohde farm.

Frank Potter was a Rogers caller Wednesday.

William Rohde and Will Potter drove to the Goulet farm near Oriska Monday, where they attended the auction sale.

Alice Talbert, of Clark City, spent Tuesday and Wednesday with her sister, Mrs. Fred Rohde.

Mr. and Mrs. Conrad Potter were Valley City shoppers Friday.

Will and Louis Rohde drove to Valley City Saturday.

John Maresh, Sr., was a business caller at the Robert Vogel home Sunday.

Mr. and Mrs. Anton Vandrovec, Mr. and Mrs. Joe Vandrovec, Mr. and Mrs. John Vandrovec visited Sunday at the Val Potter home.

Mr. and Mrs. Louis Rohde and Mr. and Mrs. Will Rohde were guests at supper at the Will Potter home Sunday evening.

Mr. and Mrs. Fred Rohde spent Monday at the Will Rohde home.

HAVE YOU WEAK LUNGS?

Do colds settle on your chest or in your bronchial tubes? Do coughs hang on, or are you subject to throat troubles?

Such troubles should have immediate treatment with the strengthening powers of Scott's Emulsion to guard against consumption which so easily follows.

Scott's Emulsion contains pure cod liver oil which peculiarly strengthens the respiratory tract and improves the quality of the blood; the glycerine in it soothes and heals the tender membranes of the throat.

Scott's is prescribed by the best specialists. You can get it at any drug store.

Scott & Bowne, Bloomfield, N. J.

Entertained for Two Ladies

Mrs. Wylie Nielson entertained 12 ladies Thursday afternoon in honor of Mrs. W. O. Keene's mother, Mrs. W. G. Crippen, and Mrs. Kesler, sister of Mrs. A. H. Gray. The rooms were spring-like in their array of jonquils. A pleasant afternoon was spent in sewing and visiting and when the evening drew near the hostess served an excellent supper.

Mrs. Crippen has spent the winter with her daughter and leaves Saturday for her home in Cottage Grove Minn., accompanied by her granddaughter, Miss Louise Furber for a short stay.

Word has been received in this city of the marriage of Vernon Runyon, formerly of this city, but now of Pomona, Cal. The name of his bride was not learned, but the ceremony took place March 15.

Our Showing of Shoeing

for horses is such that we can confidently claim you can send the most valuable horse here with perfect assurance that it will be properly shod. We specialize on shoeing high class horses and refer you to many owners of such animals as to our expertness in that line.

P. G. Davidson
Valley City

Rogers Couple Wedded Here Last Wednesday

Rogers Citizen: On Wednesday of this week at the Lutheran parsonage at Valley City occurred the marriage of a prominent Rogers couple when Miss Matilde Plifke became the bride of Omar Nelson.

Both the contracting parties are well and favorably known in Rogers and vicinity where they have been spending the past few years.

After the ceremony the happy couple left for Minenapolis and other eastern points where they will spend a couple of weeks on a honeymoon trip.

After their return from this trip they will be employed on the John Oppegard farm near Dazey.

We join their many friends in extending congratulations and well wishes.

New "Way of the Cross" for St. Catherine's Church

A beautiful set of new stations has been placed into the local Catholic church. The figures, above all that of Christ suffering, are of remarkable workmanship, the decorations of the best; altogether the 14 stations are a piece of art, greatly enhancing the beauty of the inner appearance of the church. They are a donation of a number of Parishioners who have the sincere thanks of the congregation for their generosity. The old stations had been donated by a prominent member of the church, Philip Gassman, a number of years ago, and will be sent to the Catholic Church Extension society, to be given by them to some mission church.

Coming to VALLEY CITY

Dr. Mellenthin

SPECIALIST

DOES NOT USE SURGERY

Will be at the Kindred hotel, Monday, April 3. Office hours 9 a. m. to 4 p. m.

One Day Only

NO CHARGE FOR EXAMINATION

Dr. Mellenthin is a regular graduate in Medicine and Surgery and is licensed by the State of North Dakota. He visits professionally the more important towns and cities and offers to all who call on this trip consultation and examination free except the expense of treatment when desired.

According to his method of treatment he does not operate for chronic appendicitis, gall stones, ulcers of stomach, tonsils or adenoids.

He has to his credit many wonderful results in diseases of the stomach, liver, bowels, blood, skin, nerves, heart, kidney, bladder, bedwetting, catarrh, weak lungs, rheumatism, sciatica, leg ulcers and rectal ailments.

If you have been ailing for any length of time and do not get any better do not fail to call, as improper measures rather than disease are very often the cause of your long standing trouble.

Remember above date, that examination on this trip will be free and that his treatment is different.

German spoken. Address: 336 Boston Block, Minneapolis, Minn.

James A. Brown Named for Board of Control

Bismarck, March 22.—Late Tuesday afternoon Gov. L. B. Hanna appointed James A. Brown, Rolla, Rollette county, to the board of control to fill out the unexpired term of the late Fred Brewster. This appointment is one that has been awaited for some time and many eyes have been covetously turned toward the capital by those desiring the appointment

James A. Brown came to North Dakota many years ago and has always been engaged in agriculture until elected to the position of county auditor of Rollette county. In that place he has served for six consecutive terms. Recently he has been boomed for the office of state auditor.

He is only 43 years of age, married, and has four children, three boys and one girl. He was at one time engaged in school teaching and also proved up on a homestead in Rollette county.

Mr. Brown, who has been in the city for a few days, has accepted the appointment and as soon as his resignation is accepted to the auditor's position, he will come to Bismarck and make this his home. He left for home yesterday.

CLARK CITY

March 22.—Mr. and Mrs. Will Campbell were shopping in Jamestown Monday.

Mr. and Mrs. Angevine, of Marion, were guests of Mr. and Mrs. Wm. Jones Sunday.

Mrs. John Jones spent Monday at the McLees home.

Mr. and Mrs. Harry Clark, Mr. and Mrs. John Campbell, and Mr. and Mrs. Will Campbell were guests at the Campbell, Sr., home Sunday.

A daughter was born to Mr. and Mrs. Peter Kramp Monday, March 20.

Joe Shape and Bennie Olson purchased a carload of cattle in St. Paul. They arrived in Sanborn Monday.

Mrs. McLees spent Saturday with Mrs. Wilcox, in Eckelson.

Elmer Cowdrey, of Valley City, was looking after the insurance business in this part of the county last Saturday.

Mr. Getchell of Valley City will give an illustrated lecture at the new consolidated school house in Svea township Friday night and at Clark City Hall Saturday night.

A fire early Sunday morning burned the house of Robert Strang to the ground. The building was well insured, but the contents were almost a total loss, some bedding and clothing being all that was saved. Mr. and Mrs. Strang are staying with their daughter, Mrs. Will Wood, until they can rebuild in the early spring.

Mr. and Mrs. Henry Evenson are boxing up their goods and preparing to leave soon for their new home near Glasgow, Mont. They take with them the best wishes of the community for their success.

The new officers elected in Mansfield township are Will Wood, clerk; Robert Strang, treasurer; Andy McLees, assessor; Ed. Stroh, supervisor; Chas. Maier, justice; Ed Talbert, constable and Will Strang, poundmaster.

HOBART

Sanborn Enterprise, March 23.—Mrs. G. Brock is on the sick list this week.

Hugo Kuehl spent Sunday with his brother, Bill Kuehl.

Martin and Frank Brock were county seat visitors last Friday.

A sure sign of spring. Meadow larks and robins have been seen.

Walter, Lila and Dot Komrosky visited at the John Borg home Sunday.

Mrs. Gust Komrosky spent Thursday afternoon with Mrs. John Borg.

Wm. and Alwin Noeker were callers at the Brock home Monday afternoon.

Juila Brock arrived home Saturday after spenidng the week at the Noecker home.

Mrs. John Latt and daughter, Rose, spent Sunday with Mr. and Mrs. John A. Latt.

Selmar Borg who has been seriously ill with pneumonia is getting along nicely at present.

Adelaide Badger, Caroline and Frank Brock spent Sunday afternoon at the G. Komrosky home.

Mrs. Martin Brock and daughter, Rozella, went to Valley City Saturday evening to spend a few days with her sister, Mary Messner.

Proper Treatment for Biliousness.

For a long time Miss Lula Skelton, Churchville, N. Y., was bilious and had sick headache and dizzy spells. Chamberlain's Tablets were the only thing that gave her permanent relief. Obtainable everywhere.

BY THE WAY

DO YOU USE OUR BREAD?

If not a trial of our splendid product which comes wrapped in a

Special Wax Paper

Which keeps it clean and fresh will prove a revelation of what a delicious product can be obtained at the regular price.

The sweet, nutty, delicious wholesome flavor of our product is making many a housewife an enthusiastic patron of ours.

City Bakery

JOE IVERSON, Proprietor

ECKELSON

Sanborn Enterprise, March 23.—Mr. and Mrs. Frank Hesch visited Simon Flach's Sunday.

Math Kronebusch was a visitor at Frank Hesch's Monday.

J. J. O'Day went to Fargo Tuesday in company with V. Dickinson of Fargo.

Mr. and Mrs. Chas. Rebscher and daughter, Florence, and Esther Wilcox visited Martin Ukestad's last Sunday.

The Stanton family left Tuesday evening for their new home in Washburn, Wis. Mr. Stanton follows in a few days.

Hear Rev. Frank Atkinson give his illustrated travel talk at the L. K. of A. hall, Wednesday, March 29. This is the last number of our lyceum course and we are anxious to have it prove a success. Tickets 35, 25 and 15 cents.

The averages for last month have been missed in former contributions. They are as follows:

Grade 1 Magnus Berg	95 per cent
Grade 2 Bernice Wittig	94 per cent
Grade 3 Blanch Shapman	94 per cent
Grade 4 Math Berg	95 per cent
Grade 5 John Connolly	93 per cent
Grade 6 Clara Holden	84 per cent
Grade 7 Florence Rebscher	88 per cent
Grand 8 Margaret Connolly	95 per cent

S. J. Swanson arrived in the city Wednesday from Epping, where he is running an elevator. He will visit with his family for a short time.

Professional Cards

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Office, American Nat'l Bank Bldg.
VALLEY CITY, N. D.

DR. F. L. WICKS
EYE, EAR, NOSE and THROAT
Glasses Fitted When Necessary
Office in New Wicks Building
VALLEY CITY, - - N. D.

THEODORE S. LINDLAND
Attorney and Counsellor at Law
Office in Farmers' and Merchants' Bank Building
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Charles E. Hunt
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