

THE Common Herald:

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Friday, March 1, 1912.

Dr. H. H. Stoner, the noted South Dakota agricultural specialist, has set Monday, March 5th as the date of his visit at Lemmon, on which occasion he will deliver his two lectures, on Alfalfa, and on Dry Farming. Both the man and his mission deserve a rousing attendance. The commercial club is making the necessary arrangements, the particulars to be announced later.

Many friends have prevailed upon Dr. O. W. Phelps to come out as candidate for the state senate. Dr. Phelps is widely known throughout the district and his candidacy will be a factor of no mean strength. He has capacities fitting him peculiarly for the office, and should his candidacy be endorsed at the primaries he will commend himself to the voters, having a large experience, powers of persuasion, technical ability, a host of friends prominent in the councils of the state, forensic gifts and a personal geniality that must win him influence. The selection of Dr. Phelps, to represent this legislative district at Pierre next winter would be a safe choice.

Nevertheless a peek into the strongbox will reveal further evidence of that fifteen hundred. Watch the proceedings.

Adams county office seekers are on the anxious seat, pending the coming of March 8, when they may open the dance by passing their petitions. The provisions of the new primary law, which will compel each voter to confine himself strictly to his own party, will plunge the candidates into a measure of uncertainty never before experienced.

Supt. E. T. Vallin is to be commended most ardently for the corn contest which he has instituted among the school children of his little empire. In doing so he has taken a decided step along the line of the most pedagogic method of the age. After being neglected as educational activity, agriculture in school life has finally come into its own. City schools have proved it to be one of the most potent and salutary factors in education, and country schools have suddenly found in it the very essence of uplift, educationally, morally and spiritually. Thus Prof. Vallin, in laying the foundation for agricultural study among the school children of Perkins county, opens up a field of effort that most redound to the welfare of the whole community. Parents should do all in their power to support this effort, by urging their children to enter this contest and aiding them in their work. A letter of application to Prof. Vallin will bring the necessary information.

Colonel Roosevelt is a candidate before the American people. The Gordian knot is cut, and he is out for a third term. Rejecting his record position of adherence to the two term policy, he will again enter the ring for the prize. It is humiliating to the American people to think that there are those who think that he and he only can save the party and people. America, prolific in being to maturity great personalities, ought to have no difficulty in finding men as able as he, and the reelection of Roosevelt would indicate that America and its liberties seek for a dictator. As to Col. Roosevelt idol of the nation as he appears to be, we think this step is the greatest mistake he has ever made. Out of the presidency he could ever be a factor for good and for progress. As president in a third term he and will prove either the usurper of powers that belong to the people or a failure. Further than he has gone he can never get. And as to his thus open opposition to Taft, his arguments to supersede him must go to counter to his strongest endorsements as to policy in the past.

Every one may have a chance at the special weekly prizes at Elliott's.

Why Are Taxes So High?

An Open Letter by County Auditor H. P. Benjamin.

Daily there comes to this office the above query and declaration in regard to taxes in Perkins county; many seem to think the County Commissioners and other officials at the county seat, are up to some chicanery, in order to extort money from the people, and I wish to impress upon their minds that such thoughts are nothing but a mythological monster.

The foundation of taxation is, the just assessment of all property, both real and personal; this should be done by the various assessors who are elected by the voters of each township, at their annual township meeting in March of each year.

The valuation of the various classes of property are fixed by the State Board; i.e. Each class of property shall average the valuation so named by this Board, in each and every county in the state.

The assessors do not seem to grasp this meaning of "Average" of the various animals, or articles, but assess one and all at the same valuation, without any regard as to the real value thereof. Why is this? The Township Supervisors, sitting as a "Board of Equalization," review the assessment roll of the assessor, it being their duty to equalize the assessment between individuals of their township, and before whom all grievances should be made known, and not leave it to come before the County Board, as is usually done. The county Board of Equalization (which is the County Commissioners) is for the purpose of reviewing the assessment rolls as passed upon by the Township Supervisors, and to equalize as between the various townships of the county, to see that the different classes of property are brought up to the schedule as fixed by the State Board and if they fail in doing so the State Board will see to it that it is done.

Tax Levies, By Whom Made.

In order to provide a revenue for the running expenses of the various organizations in the county it becomes necessary that a certain amount of money must be raised by a certain number of mills on each dollar of valuation, in order to create a fund sufficient to meet the expenses of the various districts, the law fixing a limit in all cases, which cannot be ignored.

The levy for State taxes is made by the State Board.

The levy for County taxes is made by the Co. Commissioners.

The levy for School purposes is made by the various School Boards.

The levy for Civil Township, roads and bridges, by Twp. Supervisors.

For Road Poll \$2.00, School Poll \$1.00 and Dogs \$1.00 is fixed by law and not left discretionary with the Board of County Commissioners.

The claim is made the responsibility resting upon the Board of County Commissioners is, for the county levy, which for tax of 1911 is 14 1-2 mills. Let us examine the abstract of the tax list of 1911 which is

State tax, 4 mills	\$16,116 76
County General, 4.7 mills	18,937 27
County Insane, 0.3 mills	1,208 77
County Road, 0.2 mill	2,014 58
County Bridge	4,029 21
Interest on Bonds, 1 mill	4,021 21
Special Salary, 3 mills	12,087 62
School Poll	4,358 00
Road Poll	1,958 75
Dogs	1,394 00
TOTAL	\$50,012 41
Civil Tp. General	\$12,284 94
Rd. and Brdg.	16,300 87
Fire Guards	26 12
Total levied by Tp. Sups.	\$28,601 93

The various School Boards levied for school purposes \$77,346.44 an average of about 18 mills on the dollar for the 59 school districts.

There is also a City tax of \$10,-

173.82 levied by the city council for the city of Lemmon.

Making a grand total of the taxes for Perkins county for the year 1911, \$182,251.36.

I have frequently made the assertion that, one half of the taxes paid in Perkins county, aside from the state tax, were for school purposes; let me prove my assertion.

Total amount of all taxes for 1911	\$182,251 36
Deduct State tax	16,116 76
Balance	\$166,134 60
Half this balance	83,067 30
Levied by various districts for school purposes	\$ 77,346 44
School Polls	4,358 00
Dogs—Tax to credit of the Districts	1,394 00
\$ 83,068 44	

The law is mandatory and compels the board of county commissioners to make the following levies.

For care and maintenance of the Insane, such an amount as will pay for the county inmates in the Insane Hospital, at Yankton for the year, payable quarterly to the state of South Dakota.

For special Salary fund, such amount as will pay the salary of all officers as required by law.

For sinking fund, such an amount as will pay the interest on bonds and not to exceed 15 per cent of the principal in any one year.

The only fund which is left entirely to the discretion of the Board of County Commissioners is, the County General fund the levy being 4. 7-10 mills from which to pay, court expenses, Sheriff fees, purchase books and supplies for the different offices, advertising, fuel and lights &c, which means a tax of about \$3.00 on each quarter section of proved up land in Perkins county.

It is the duty of the Auditor to make up the "Tax List" from the assessment rolls as equalized finally by the State Board. To see that no levy exceeds the amount fixed by law; he must carry out the will of others, but not in excess what the law specifies. The tax list when turned over to the Co. Treas. on Dec. 1 of each year as the law specifies it must be, showing the amount of taxes to be collected, is charged to him, and he cannot, or must not change one cent on that book, unless shown conclusively that a clerical error exists.

Taxes are always high in a new country, where there is nothing to start with, everything must commence from the bottom and build up which takes time and money. The expenses are practically the same so far as the courts, courthouse and county officers are concerned as they are in the older counties.

H. P. Benjamin,
County Auditor.

WAGON, wide tire, and 7 ft. Disc, for trade, for cattle. Call on or address John Kyllingstad, Stowers, N. D.

SMALL BUILDING wanted to buy. Let me know what you have. Call or address, H. Care of Herald.

Pool hall, complete, with all accessories in best town on line, for sale or trade for land. Address "S" care Herald, Lemmon.

Help Wanted—to save dimes by eating 25c meals at Hotel Green.

H. E. Meyers the Optical Specialist will be at the Palace Hotel in Lemmon, Saturday, March 9, 1912. Glasses scientifically fitted. All work guaranteed. Consultation free.

H. E. MEYERS.
See Oscar N. Sampson for your Fire Ins. that is soon going to run out.

Mrs. Theresa Germain announces that on the first of March she will move onto her claim three miles east of Thunderhawk, and half mile south of track.

For Trade.
Income property for land. Value \$8000. Rental \$76.00 per month. Clear of incumbrance. J. W. Hurley, Owner. Almont N. Dak. 32-81

LOST—Nov. 16, 1911, gray gelding, medium build, wt. about 1250 lbs., freckles on face on body, small bump on nose, kicks front ankles a little. Finder please notify R. N. Risser, Grand Valley, S. D., for reward.

ELLIOTT'S Special Prize

∴ PAIR A SHOES FREE! ∴

As announced before we will give a special prize each week for a time---With each fifty cent purchase we issue a number of which we keep a duplicate. Each Saturday night at 8: o'clock we draw one number and the person holding the corresponding number wins the prize. This week it is a pair of SHOES, the choice of the lucky one.

No. 127 won the rug last week and the person who has the number is requested to call and claim the rug. Lots of new Suitings and Gingham to arrive this week. Come in and see them, Ladies.

J. C. ELLIOTT CO.
Lemmon, South Dakota

Political Announcements

For County Treasurer of Perkins County.

To the Voters of Perkins County:
I have decided to be a candidate for nomination to the office of county treasurer at the primaries to be held next June.
I believe that my long association with the business affairs of the county and the experience gained thereby, having been a member of the board of county commissioners since the county's organization, qualify me to properly discharge the duties of the office; and I pledge myself, if nominated and elected, to do so to the utmost of my ability.
L. T. LARSEN,
Lodgepole, S. D.

For County Treasurer.

I wish to announce to the Voters of Perkins County, that I shall be a candidate for the office of County Treasurer at the primaries to be held next June.
For the past twelve years I have been engaged in the banking business, the last two years in this county, and believe the experience gained thereby gives me the qualifications necessary to perform the duties of the office.

If nominated and elected, I pledge myself to discharge the duties of the office to the best interests of Perkins County and to the very best of my ability.
M. C. WICKWARE.

For Clerk of the Circuit Court.

To the Voters of Perkins County:
I hereby announce myself as a candidate for the office of Clerk of the Circuit Court for Perkins County, subject to the approval of the republican voters at the primaries. Having become thoroughly conversant with the duties of the office during my present term in this office, I feel I shall be enabled to give the public that intelligent and conscientious service which I herewith pledge myself to. And in furtherance of my candidacy I hereby solicit the support of the voters.
Respectfully,
ARCHIE G. PARKER.

For States Attorney of Perkins County.

To the Voters of Perkins County:
I wish to announce that I am a candidate for nomination at the June primary, for re-election to the office of States Attorney. I beg to state that since I have held the office I have endeavored to adhere strictly to the enforcement of the law, and have pursued such policies that seemed to me commensurate to the best interests of the County.
I have elected I promise a continuation of such policies, and if I have erred I will endeavor to correct and deplore that I have made when I see and believe that I have made them.
AMOS G. STANLEY.



There's Quality in the Goods We Handle

and supreme satisfaction will be yours, if you replenish your pantry from our stock.

Besides the regular stock we carry the entire line of

Swift & Company's Products

These Speak for themselves. Give them a trial, and let them talk their merits to you

W. LAWYER
Meat Market Main St.



For Clerk of Courts

To the Voters of Perkins County.
I have decided to be a candidate for the office of Clerk of Court at the coming election of 1912, my candidacy having been solicited by the present incumbent of the office, who has pledged his hearty support toward my election.
If elected, I will give the office every attention and care.
H. H. ALDRICH.

For County Auditor.

I hereby announce myself as a candidate for re-election to the office of County Auditor of Perkins county S. D. As such candidate, I can only reiterate former pledges, to faithfully discharge the duties of the office, ever remembering that, a county official, in no sense, nor less than a hired man, his time and talent should be devoted to the interest of the people.
I respectfully ask the support of the voters at the coming June primary.
H. P. BENJAMIN.

For Register of Deeds.

To the voters of Perkins County:
I hereby announce my candidacy for the office of Register of Deeds. I have served as deputy in this office for the last two years and have had ten years experience as an accountant. If nominated and elected I can promise an economic and efficient administration. Your support would be greatly appreciated.
L. F. SHUTTLEWORTH.

For Superintendent of Schools.

To the Voters of Perkins County.
I have decided to be a candidate for reelection to the office of County Superintendent of Schools and shall appreciate any an all efforts in behalf of my candidacy. If elected I shall give the duties of the office my best thought and attention. Respectfully,
E. T. VALLIN.

For Register of Deeds.

I wish to announce to the voters of Perkins County, South Dakota, that I am a candidate before the Republican primaries to be held in June, 1912, for nomination to the office of Register of Deeds. I have resided 28 years in the state of South Dakota, over three years of which I have spent on a homestead in Perkins County near Maltby post office. If nominated and elected I assure the voters that I will give them a straight forward business administration of the office.
R. H. MALTBY.

For County Judge.

To the Voters of Perkins County:
I am a candidate for the office of County Judge, subject to your will at the June Primaries.
PERCY H. HELM.

I am in the market for a few horses that can be bought right. Let me know what you have. At First State Bank. JAS. H. LEMMON.