

Widow's Cow Pays.

The assessors found just \$60 worth of diamonds and jewelry in Barnes county this year, and this return was made from the township of Tordenskjold, the people of Valley City and the remainder of the county not being the possessors of diamonds and jewelry. Of all the assessable property in the county, diamonds and jewelry should be assessed the heaviest, if there is going to be any partiality shown between the different kinds of property. Instead of heavily assessing these luxuries, society has drifted into the habit of placing the burden of taxation upon the widow's only cow, the household goods of the laboring man, the tangible property of the wage earner and the small farmer and the business man. The man or woman who does not list their diamonds and jewelry with the assessor would find some difficulty in defending their action against a charge of dishonesty by any known method of ethic or moral reasoning. In Valley City alone there are thousands of dollars worth of diamonds and not one person made any returns to the assessor upon them, to say nothing of other jewelry.—V. C. Times-Record.