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Patented Claim Tax

stitution of the state of Nevada empowers the legislature to enact statutes providing for an equal and uniform rate of assessment and taxation, and prescribing such regulations as shall secure a just valuation of all property, real personal and possessory.

Unpatented mines and mining claims, however, the constitution provides, shall pay a tax on the assessed valuation of the proceeds alone of the mines and mining daims, on the yield thereof.

claims shall be assessed at a minimum sum of five hundred dollars "except when one hundred dollars in labor has been actually performed on said patented mine during the year, in addition to the tax upon the net proceeds."

We interpret the statute to mean that for taxation purposes patented mining claims are issessed at \$500 and when operated and producing shall be taxed in addition thereto on the ssessed valuation of the proceeds therefrom.- Ely Mining Record.

[The Age interprets the statute to mean otherwise, to-wit: That when \$100, or more, labor has been performed the \$500 assessment will not be made. A claim or a mine being operated would certainly have performed upon it more than \$100 worth of labor, and would be taxed only on the assessed valua-San Francisco tion of the product.]

Productive Nevada

The capacity of Nevada mines to produce enormous quantities of gold were demonstrated more emphatically during the closed year than ever before.

Indications are futhermore that the gold yield of this state will be so large within a few more years United States will be first in the list of gold producing countries in the world. Nevada must need

Gold Output

United States mint officials have Twenty-five per cent reduction world's production of gold for 1905 in the charges for patenting minwas valued at \$379,289,200, an in- ing claims, the order being now in crease of practically \$20,000,000 effect. This schedule of prices size over the figures for 1904. Africa will remain in effect until further held first rank, the production orders: Placer claim, \$30; lode being valued at \$113,329,110; elaim, \$25, millsite included in while the United States was see- survey with lode, \$125; lode claim ond, with \$88,180,700; and Aus- within and included in placer The new amendment to the con-tralia third, with \$85,926,500, elaim survey, \$15; several lode lomated, will reach \$400,000,000.

lematical. Every tendency of in- ed. \$30; all other locations includvention is to cheapen the cost of ed, each \$25; certificate of \$500 production; but on the other hand improvements after approval of the labor problem is already survey, \$5. serious in many parts of the world, with constantly increasing difficulties in the way of securing cheap Governor Sparks has appointed Thos.

grave problem.

The figures for 1906, it is esti- cations included in one survey, first locations included, each \$20; Just how long this rate of pro- several placer locations included duction can be maintained is prob- in one survey, first location nam-

Reduces Charges

State Detectives

labor for the mines. In the Trans- Ramsey, who is heavily interested at vaal the labor question is of pri- Ramsey and in the southern country, a mal importance; and in various State detective. This makes two such officials in the State, the other being Patented mines and mining districts in this country it is a Dr. White Woolf of Goldfield, who was appointed about two years ago.



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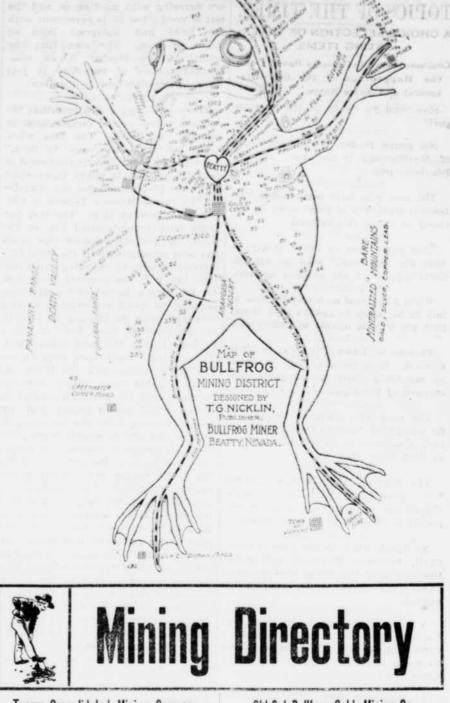
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Bullion Tax

Beatty Miner: Bullion Tax Collector the richness of Nevada's mines will es levied against the road and which stagger the whole country. We hope was contested by the company on the verify his statements. It will be a great boost for Nevada if the bullion tax is sufficient to permit the repeal of The Director of the mint has made fair taxes.

bullion tax report.

augment her production but about 25,000,000 dollars to bring upon herself and the nation this honor. Everybody says she is a great Restaurant and Cafe state, not only in mineral resourc-

es, but from all other standpoints, not excepting agriculture. The far-reaching influence of her gold is being reflected throughout the union and she is producing many Short Orders -- All Kinds at all Hours of the greatest empire builders that America will have been proud of by the time their careers shall have grown older.

They are ambitious, honest, lawabiding, just, venturesome, prudent, and know no such word as fail.

Snow and Mud

A mantle of purest white on the mountains surrounding Vegas valley was the heritage of the New Year from the old. Rain fell in the valley nearly all night and in the morning the snow covered the mountains on all sides, from foothills to peaks. New Year's day was muddy and chilly and chilly weather has prevailed since.

Rate Regulation

That the people of Nevada are been upon procuring through the legislature. reduced railway rates and fares, must be evident to all those who read the newspapers. It is no spasmodic movement but a determined resolve that the desired reforms shall be effected at the coming session -- Nevada State Journal.

Judge Murphy has handed down a decision in the case of Esmeralda county against the Carson & Colorado Railroad, rendering judgement for the Nevin tells the Goldfield Tribune that county. The suit was to recover taxhis collections on bullion produced will ground that it was greatly in excess of the levy made by the Salt Lake Board of Assessors.

the unjust occupation tax imposed on another buy of 100,000 ounces of silver brokers, hotels, restaurants and mer- for delivery at 70.158 cents a fine ounce. chants. No other state has such un- If this sort of thing keeps up Nevada will have an unprecedented boom. We shall publish with interest the Thousands of silver claims, long neglected can now be worked at a profit.

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Information given regarding Southern Neyada, Mines and Lands, and possibilitics for Investment

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