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SARAH B. HARRIS,

Editor

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OBSERVATIONS.

In last week's issue of THE COURIER a statement was made that the county taxes during three years on certain pieces of property in Lincoln were \$1,027.00, and that the city taxes for the same time on the same properties were \$1,028.00. The properties referred to are some thirty-three lots in widely separated parts of the city and an irregular tract of land known as the Runyan place south of the city. The county and city taxes on these holdings in three years amounts to the same, lacking one dollar. The News of this city accuses these figures of lying. But the tax receipts can be inspected at this office by anyone who cannot believe that the county government costs as much as the city and thinks that the substitution of an aristocratic or oligarchic form of government would be an economical change for the city. The county tax is supposed to be less than one-half the city tax. Yet on these thirty-three lots in different parts of the city the county and city taxes are the same, and the money has been paid into the county treasury. It really appears that reform is necessary in the county government. The county commissioners are supposed to be in session all the time. It is a matter of record that they have not allowed any claims for several months. In the last year the city has put in a new pumping station and has appropriated a large sum for paving repairs, yet the levy has been decreased to a trifling extent. The county government made an estimate of expenses which has fallen short \$19,000.00 of meeting the expenses. That gave them a claim at

election time of having reduced the expenses 2½ mills.

Before adopting the county form of government as a municipal model it should be shown that the county commissioners are not tools of the bosses, that the trust funds in their care are administered conscientiously and with a single eye to the interests of the people who have contributed them.

Why have the commissioners never attempted to recover the \$38,000 lost by ex-county treasurer S. W. Burnham? Nobody has ever mentioned it and it is with some hesitation that I approach a subject apparently tabooed. It is said in explanation that the county commissioners authorized Mr. Burnham to place the money in the Capital National bank, but this is irrelevant, the treasurer had a bond and in a few years the bond will be outlawed and it will be too late for the county to recover anything. There seems to have been no such regard for the feelings of poor Maxey Cobb and his heirs, or even for Elmer Stevenson. As a matter of public interest the reasons for this reticence on the part of the newspapers and the failure on the part of the county commissioners to make any attempt to recover on the bond should be investigated.

Every year the delinquent tax list is printed in some newspaper in the county. The Journal has always printed one list and, as the paper of the largest circulation in this county, there are good reasons why it should continue to do so. But readers of the Journal and the News who are likely to be misled by their praise of the county commissioners' genius for administration should reflect that the editors are speaking of their largest patron. The county paid about \$2,400 00 this year for the printing of these lists and the contract is awarded by the county commissioners. The city is a much more modest patron of the newspapers.

The three councilmen plan is a bad one for the very reason that it does resemble the county government. THE COURIER is opposed to any change in the city government which will render it less democratic and which will make it easier for the bosses to direct the people's patronage. Suppose the city council of Chicago were composed of three men now, when Mr. Yerkes is trying to obtain from it a fifty-five year's exclusive franchise to the streets of Chicago? If every man has his price the affairs of the people are safer in the hands of fourteen men than in three, because some men hold their honor many thousand dollars dearer than other men, and there are very few men or corporations able to buy fourteen councilmen (republican), at their own price. THE COURIER believes that the ordinary Lincoln citizen comes high and so long as millionaire boodlers are very scarce here our liberties

are safe if we retain the popular form of government, which is a modification of the old town meeting.

In these last days of the last month of the year THE COURIER is grateful that during the year just past, the council, in nearly fifty-two sessions, has sturdily opposed a mayor whom the courts are now trying for the offense of selling appointments and have for the first time defeated the selfish plans of the local boss. The wholesome sentiment which was aroused by the discovery of the mayor's bargaining has not died out, and it is this sentiment which will foil any attempt to lessen the popular character of the city council. Members of that body have been extravagant but they have shown that they were sensitive to appeals and the majority have at all times preserved an irreproachable political integrity. This sentiment should be fostered and the virtues of the present council should be recognized and not rebuked by a rejection of the system which has kept us out of the pitfalls laid for the city by those who would batten upon it. The hard work of arousing the citizens to a consciousness that the financial burdens laid upon them by boss rule might be thrown off by a more discriminating use of the ballot, has been accomplished. The last two years has witnessed a revival of individual responsibility, which the substitution of a more aristocratic form of city government might quench. There is every reason to conclude from recent council history that a cycle of development has commenced. Contrariwise there is no sign of life in the county government.

The decision of the United States members of the joint commission of Americans and Canadians now arranging a reciprocity treaty between this country and Canada, not to admit Canadian lumber free is an instance of the influence of the money power upon committees. If the vast forests of Canada were thrown open to this country only a very few large lumber dealers would lose by such a measure and the lumber business of the rest of the country would be stimulated. The forests of America are being rapidly destroyed for the benefit of a few lumber companies whose directors care nothing at all about the influence of forests upon climate and rainfall, although the two are intimately related and the destruction of the forest means drought and death to man and beast. The companies do not study arboriculture, but politics, and they keep smooth agents at Washington who have been instructing the American members of the Canadian American commission about the necessity of standing firm on the lumber tariff when they reached that subject. The same papers which have derided the German emperor for the discrim-

ination against American pork, that has forced his people to eat cats and dogs and horses when it was necessary to satisfy their carnivorous appetites, uphold the decision of the commission in favor of the retention of the lumber tariff, though every humble workman who owns either house or furniture, or for that matter every one who rents a lodging, furnished or unfurnished, pays tribute to the lumber companies. The only principle a protective tariff relies upon is that it encourages home industries, but in this case the raw material, the lumber, is being rapidly consumed at the expense of the climate and fertility. There is therefore a double reason why the American market should be given free access to the Canadian forests, reasons which appeal to the most fanatical protectionists. The success of the lobby with the commission in this item of lumber, besides postponing the free commercial intercourse which should obtain between British Columbia and Columbia, is an indication of the ubiquity and power of the agents of trusts at the capital of the nation.

In selecting the United States senator the members of the legislature will doubtless examine the record of the lives of the candidates so far as they have lived them. It will, in effect, be a sort of civil service examination. There are eight men, some of whom are acknowledged candidates before the legislature for the most honorable office of United States senator. These men are Mr. Hayward of Nebraska City, Mr. Field, Mr. Lambertson, Mr. Whedon, Mr. R. E. Moore, Mr. Thompson, of Lincoln, Mr. Webster of Omaha and Mr. Hainer of North Platte. All but one of these men are leaders of the republican party in this state. If any man can be said to deserve such an expression of confidence from a people, any one of these men deserves such recognition. To these men and others like them the republican party owes its standing and influence, not to the overseers and whippers-in for the sake of the offices and the fostering of private schemes by public patronage. By able addresses on questions of public policy, by studious habits, by an acknowledgment of citizenship in not seeking to evade any of the just burdens of taxation, or any of the responsibilities which a republic divides among its members, these republican leaders have demonstrated their worth and eligibility to almost the highest place an American can fill. The honors they have won have redounded to the credit of the republican party and they cannot be ignored and a man selected outside of the succession without causing a mutiny which will destroy the party in this state. Not the defalcation of Bartley or Moore, nor the revelations concerning corrupt rings, can disrupt, discourage or disgust the party as completely as the