SECTION TWO.

In considering the uncollected taxes to be borne in mind that a very con siderable part will probably never be paid into the state treasury. While these conditions are not what we would like to have them, and realizing that they have been brought about by extravagance and need-less expenditures, and by excessive appro-priations covering a series of years, it is yet quite apparent that the indebtedness of the state of Nebraska is comparatively light. It is no greater than that of many other states whose opportunities for creatother states whose opportunities for creating a large bonded indebtedness are not restricted by the fundamental law as ours. It is interesting in this connection to study the grand assessment roll of the property of the state returned for taxation, show the total assessed valuation thereo

for	801	rer	al	ye	trs,	85	fo	llo	WH	;			
1890											\$184	.770,5	04.54
1801	**										183	,138,1	36.28
			***									,433,1	
1893				14.4.4								,733,1	
1894			A 10. 1		****							,717,	
1896					****							.468,	
1896					****							.078,2	
T	10	C	ne	118	of	18	90	di	ac)	ORD		that	the

value of property of the citizens of this state is estimated to be \$1,275,686,514, and the actual value of the assessable property in the state at this time must be con alderably more, and yet, as shown by the assessed valuation of all taxable property for the year 1896, the valuation is placed at but little over one-eighth of the actual value based on the census returns of 1890.

THE GENERAL FUND. The large amount accumulated in the eneral fund mentioned above, \$589,370.39, one of the features seemingly calling stand why this large sum should be allowed to accumulate in the state treasury with so great amount of outstanding war-rants unsatisfied. It would naturally be expected that such a considerable sum as this would have been applied to the reduction of the state's indebtedness as rapidly as it accumulated, as is provided by law and demand in the exercise of pruden a public duty. In defining the duties of the state treasurer, the law provides that he is "to disburse the public moneys upon warrants drawn upon the state treasury according to law and not otherwise." It is also povided in section 1, chapter 93 that "all warrants upon the state " • • shall be paid in the order of their presentation therefor." Section 4 provides that "it shall be the duty of every treas-urer to put aside in a separate and sealed package the money for the payment of each registered warrant, in the order of and registered warrant, in the order of its registration. As soon as money suffi-cient for the payment of such warrant is received to the credit of the particular fund upon which the same is drawn, such package shall be indorsed with the num-ber and description of such warrant, and the name and address of the person in whose name the same is registered, and interest upon such warrant, shall theremail immediately notify the person in whose name the same is registered and shall indorse the date of the mailing of

such notice upon such sealed package."

Thus it will be observed that it was
the intention of the legislature that no the intention of the legislature that no fund should be allowed to accumulate when there were outstanding warrants drawn against such fund, and that as soon as sufficient money should be paid into the state treasury to satisfy each warrant in the order of its registration, that interest thereon should cease and the state be hus relieved from further liability on account of accruing interest. While it may be said that a literal compliance with the difficult because of the great volume of business carried on in connection with the work of the state treasury, yet its spirit could be fully complied with by making work of the state treasury, yet its spirit could be fully compiled with by making prompt payments on general fund warrants as rapidly as funds accumulated in the state treasury therefor. This act of the legislature, both in letter and spirit, seems to have been entirely ignored and the general fund, against which a large amount of outstanding warrants has always existed, allowed to accumulate to the extraordinary amount of over half a million collars. This method of disposing of the state's business put an additional burden upon the taxpayers by the accumulation of a large amount of interest on the unredeemed warrants thus neglected. Et also endangers the state's interests the unredeemed warrants thus neglected.

The also endangers the state's interests through the possibility of losses of money, which could properly have been disbursed in cancelling this indebtedness as rapidly as possible. The suggestion that the state is receiving interest on the money thus allowed to accumulate in this unusual manusers. statement that such interest is only at the rate of 6 per cent per annum, while the state's warrants are drawing 5 per cent. It may further be said that it is the duty of the state, through its repre-sentatives, to liquidate its indebtedness as rapidly as funds accumulate in the collec-tion of revenues forthat purpose and there-by enhancing the value of its own obliga-tions. Likewise, to the suggestion that it has been a critical period for the banks of the state, as well as for business inter-cets of all kinds, it can be replied that the state is under no obligations and that in fact, it is a pernicious doctrine to held that the public revenues may be used for that the public revenues may be used for the purpose of strengthening any private interests or enterprises of any character, and sepscially so where there are superior claims against such funds upon the part of the oreditors of the state. The state is not supposed to use its revenues for the purpose of entering into the banking business or to deposit its funds upon any other theory than that they are to be used by the depository only when not re-quired by the state in the ordinary course of its business. It is to be further observed that this fund at one time was served that this fund at one time was within reasonable limits, not exceeding, according to the report of the state treasparer on the first of January last, the sum of \$53.75.81. Under no process of reasoning can I understand why this further and larger sum should be deposited and allowed to accumulate to the enormous amount mentioned with obligations of the state pressing for payment and the value of its obligations constantly depreciating, and then, after such large accumulations are permitted, to have the matter expained by the suggestion that these funds could not with safety to the business interests of the state be withdrawn from the depositories.

depositories.

A CHANGE NEEDED.

I am of the opinion that there should be a very radical change inaugurated in the conduct of the financial interests of the state and prompt measures taken to place the state in finances upon a solid footing, as much so at least as surrounding conditions will permit. The accumulated general fund should be promptly applied to the extinguishment of the indebtedness against it. Whether there are legal obstacles which would prevent your refunding the indebtedness above mentioned contracted prior to the adoption of the present constitution, I am unable to speak advisedly. If it could be done, I would suggest the advisability of refunding all the bonded indebtedness of the state at a rate of interest not exceeding a per cent per cannum. The issue of such bonds would make a very desirable investment for the

GOVERNOR'S MESSAGE

A VERY LONG AND ABLE

DOCUMENT.

The Nebraska Executive Discusses State

Affairs Thoroughly and With Becoming
Dignity—Defends the State and Makes
a Number of Recommendations.

Idle permanent school fund. This would permit the transfer of the sinking fund accumulated and created for the extinguishment of this bonded indebtedness to the general fund. In addition to this you will have the power, as I view it, to authorize the issuance of bonds in the sum of \$100,000 to meet a part of this indebtedness. Provisions of this character would ness. Provisions of this character would ness.

smaller amounts which perhaps can be utilized in bringing the state nearer a cash basis in the transaction of its business. I trust that after a full consideration of this important matter you may be able, by the adoption of some plan, to make satisfactory arrangements for promptly meeting all of the state's indebt-edness, both bonded and floating.

Revenue Laws.

It seems imperative that some action should be taken by the legislature pro-viding for a better method of levying and collecting the revenues necessary for the proper conduct of the governmental affairs of the state. The imperfections and laxity of the provisions of the present law for levying and collecting taxes meet current expenditures, and the still greater laxity in enforcing these im-perfect provisions of law, have brought us face to face with a condition of affairs that renders it impossible to conduct the business of the state without much em-barrassment, needless sacrifices and everbarrassment, needless sacrinees and ever-increasing floated indebtedness. Any wise financial policy requires, in my opin-ion, the collection of revenues sufficient to promptly meet expenditures necessary to be made in the conduct of the state's business. Any other plan ultimately works increased hardships and renders exces-sive the expenses of state government, be-cause of the uncertainty respecting the satisfaction of the obligations created. The very fact that property is assessed at so much less than its true value, ren ders it very probable that great ine-quality exist sin distributing the burdens of taxation. The man of moderate means is doubtless assessed for much nearer the true value of his property than the individual having large property interests, and, while the approximate percentage of the assessed valuation, as compared with the actual valuation of property, is but little less than one-eighth, it is more than probable that the taxpayer with small means and whose property is easily ascertained, pays much nearer one-third of its value, while other large property interests escape with an assessed valuation at nearer one-tenth or one-twelfth

of the actual value.

It appears to me there are two principal objects to be secured in obtaining public revenues in support of government. The first is that property of every description, except that which is especially exempted by law, shall be subject to the same burden of taxation according to its value, and this rule should be in-voked with absolute uniformity, and with ample provisions to prevent any assessable property from escaping taxation. Second, these burdens should only the government administration with honesty and rigid economy. When these two objects have been accomplished, in what-ever manner it may be deemed best, there is no just reason for complaint upon the

Our law provides that personal prop-erty shall be assessed at its fair cash value, and real estate, other than leasehold estates, at its fair value, estimated at the price it would bring at a voluntary sale one-third cash and balance secured by mortgage upon the property." This, as every one knows, is not done, but on the contrary, the less value placed on the property for assessment purposes by the officer having in charge this branch of business, seems to render him much more popular than if he had performed his full duty and assessed the property as the law provides.

Just how far this state of affairs can be remedied and what provisions, if any, should be made looking towards a more stringent enforcement of the law as now stringent enforcement of the law existing or a revision thereof, is for you existing or a revision thereof, is for you to determine. If property be assessed at too low a valuation, the rate of the tax levy is correspondingly increased. The system of low valuation and high levi creates an erroneous impression in the minds of many regarding the property values and the seemingly heavy burdens

of taxation in the state.
FAIR ASSESSMENT. An assessment upon property at its fair valuation would render tax levies ex-ceedingly small, as well as give less op-portunity for undervaluation, because of portunity for undervaluation, because of the more fixed and certain standard obwhether the property has been assessed at a fair value. It is doubtless true that a constant and continued decrease in assessment values has been caused in order that one community or county might not be compelled to contribute more than its just proportion to the state's revenues. Thus a constant struggle is continually going on among assessing of-ficers to value their property as low or lower than the valuations
placed by any others. It is also quite
apparent that the low assessment of property is some protection to the people in order to prevent extravagance in the conduct of the business of disbursing the public revenues. With a low assessment and limits as to the rate of the levy, the people have some protection against people have some protection against wanton extravagance by those who are charged with the duties of managing the people's business in different capacities, where the disbursement of revenues forms an important part of their duty. In investigating this subject. I have secured a great deal of valuable information from other states, which I will take pleasure in placing at the disposal of this body or any committees which you may select to consider this important subject. EQUALIZATION.

I also, in this connection, desire to call your attention to the provisions of law respecting the method of levying and equalizing the value of property assessed for the purpose of raising revenues for state expenditures. The law provides that the governor, state auditor of public accounts and treasurer "shall constitute the state board of equalization " and it shall be the duty of said board to examine the various county assessments, and to decide upon the rate of the state tax, the state school tax, the state sinking fund tax, to be levied for the current together with any other seneral year, together with any other general or special taxes required by law to be levied and to equalise and make the levy of such taxes throughout the state; but such equalization shall be made by vary-ing the rate of taxation on the different counties in case the said board of equali-sation are satisfied that the scale of valu-ation has not been adjusted with reason-

It further provides that "the rate of the general state tax shall be sufficient to realise the amount necessary to meet ap-propriations made by the legislature not exceeding 5 mills on the dollar valuation. The rate of the state school tax shall not The rate of the state school tax shall not be less than one-half mill, nor more than one and one-half mills on the dollar valuation; and the rate of the state sinking fund tax shall not be more than three-fourths of a mill on the dollar valuation in any county in the state." It will thus be observed that this board as a board of equalization shall equalise taxes by varying the rate of taxation on the different counties in case inequalities apreprint the rate of taxation on the dif-ferent counties in case inequalities ap-pear to exist in the valuation of property as returned by such counties. By the limitation of statute preventing a levy of the general fund state tax to exceed five mills on the dollar valuation, it has been found necessary by the board of equalisa-tion, in order to meet the appropriations made by the logislature, to levy to the full

fimit allowed by faw. Even then the revenues raised for a series of years past have been insufficient. It will thus be seen that the board has found itself unable to equalize taxes by varying the rate of the general fund levy and that the equalization of the valuation of property in different counties has been restricted to the variations permitted in the levy of the state school taxes, which shall no be less than one-half mill nor more than one and one-half mills, and the sinking fund taxes, which shall not be more than fourths mill. The margins thus al lowed for equalizing these taxes are en-tirely inadequate and if this method o-equilization shall obtain in the future. urgently recommend that greater latitude shall be given the board by amending this section of the statute so as to in-crease the levy for general purposes from two to four mills on the dollar valuation This would give a much better oppor tunity of equalizing the burdens of taxa tion by varying the levy in different coun ties as the different valuations may re quire and yet enable the board to collect the necessary revenues and meet the appropriations made by the legislature.

Depository Law. The depository law, enacted by the leg islature of 1891, has now been in opera-tion for a period of time sufficient under ordinary circumstances and normal con ditions to test its usefulness and advant ages, or disadvantages, as the case may be. The wisdom and desirability of such a law have been questioned by many, including those who benefited by the or eration of the previous law, permitting th state treasurer to use all funds of the state under his control for private gain and speculation purposes during his term of office. I have been a warm supporter of the depository law and believe in the wisdom of its enactment. It adds a new source of revenue to the state, and re moves the temptation to use public funds for any other purpose than that for which collected. The law itself could be con siderably strengthened and I recommend for your consideration the advisability of amending it so as to remedy imperfection which now exist. It is to be remembered that its operation has been during a period when the loss of money, both pri-vate and public, has been very general throughout the entire country. I can see no good reason why if the treasurer himself must give a good obligation for the return of funds placed in his hands for safe-keeping, that the same may not rea-sonably be required of the different de-positors. Thus is obtained a divided responsibility and an aggregate security that is far better than a simple obliga-tion for the return of the entire sum. The obligation of each depository should strong in amount secured as can possibly be had for the entire sum. I am of the opinion that the law has been abused; that it has been used as a means of assisting banking in-terests which may have been in need of current funds for the transaction of business, when the true rule should have bee to have made depositories of banking in stitutions of unquestioned standing an of unquestioned security, with the objectin view of having the funds at all times

subject to the call of the state treasure in the ordinary course of his business. AMENDMENT SUGGESTED. would recommend the amndment o the law so as to provide that sureties of state depositories shall be others than those actively engaged in the management of the depository bank; that a depository bank should not entitle the ban to deposit of state money thereunder for a longer period than two years; that the state officers approving the bond should have the right at any time they deer necessary to suspend, as a depository any banking institution and to direct th state treasurer to withdraw all state funds therefrom; that the state treas should state treasurer. In the depositing of state money,
should stall times be under the control
of the board approving the bond, respecting the amount deposited in any one
bank, and that the sureties on all depository bonds shall justify by making
oath in the value of their property over The general government has found it de sirable to designate banking institutions as depositories for funds which would States treasury, and I can see no good reason why this same rule should not ob-tain in the different states, such depositories being made not only the means for the convenient and expeditious transaction of the state's business, balso a source of income to the state.

THE HILL CASE.

At the beginning of my term of office a suit was pending is the supreme court to recover the sum of \$235,000 from ex-Treasurer J. E. Hill and his bondsmen. The history of this litigation is familiar to all of you. The money was lost in the failure of the Capital National bank. That this amount of the state's mone was in existence at the time of the set-tlement of Treasurer Bartley with his predecessor, Hill, no person acquainted with the circumstances could believe for moment. The money had evidently been lost and no attempt made to accoun for it at the expiration of Mr. Hill's term of office, except by a transfer of credits on paper in this bank, a bond becredits on paper in this bank, a bond be-ing prepared and approved, making the bank a state depository, and this mythi-cal credit being placed to the credit of the state under the depository bond. The first trial of the case in the su-preme court resulted in a disagreement

of the jury. The case was again tried and the jury found for the defendant The matter was then argued to the su-preme court at length upon questions of law, when it was finally decided in favor of the defendant. I am not entirely fa-miliar with the dealis and intricate meanderings of all the questions of law and fact involved in this important case and fact involved in this important case. I do not doubt in the least but that this money has been lost as a result of mismanagement by those having been entrusted with the collection and disbursement. And it would seem that the responsibility which certainly exists should be located so that the people might regain what has been unlawfully taken from them. It is to be regretted that persons guilty of gross misconduct and misappropriation of funds belonging to the people of the state are suffered to escape legal responsibility. Whether any further effort should be made to recover this money lost to the tax payers of the state, I leave it to you to determine.

The legislature made an appropriation for the expense of carrying on this and other suits. There remained after the trial of the first case the sum of \$5,709.19. trial of the first case the sum of \$8,709.19. Upon an opinion from the court, and after conference with the attorneys representing the state, in order to prevent this appropriation from tapsing, a warrant was issued to me for the balance by the state auditor upon a properly certified voucher presented to him for that purpose. The warrants thus drawn were disposed of by me from time to time in order to meet the further expenditures required in this case. After paying all the legitimase claims there was covered into the state treasury the sum of \$4,47.15 yet remaining unexpended of the appro-priation. As stemined statement of the expenditures in this case is presented

with this message.

PERMANENT SCHOOL FUND.

The constitution and the statutes require that the board of educational lands and funds, consisting of the governor, state and commissioner of public lands and buildings, shall at their regular meetings make necessary orders for the investment of the permanent school funds; but that none of these funds shall be invested or lossed except on United States or state securities or registered county or state securities or registered county bonds. At the tomaing of the present

bicantal period, December 1, 1894, there were on hand of these funds the following amounts, to-wit: Making the total sum of ...... \$54,558 41

COUNTY BONDS SCARCE.

These several funds, by a decision of the supreme court, do not come within the provisions of the depository law, and were therefore under the control and disposition of the state treasurer when not invested as above provided, and uninvested were of no benefit to those who should derive advantage from the interest in case of an investment in interest-bearing securities, as contemplated. During the last blennial period but few county bonds have been issued and these were chiefly refunding bonds to take up other outstanding indebtedness. Hence, it has been extremely difficult to secure for the state enough county bonds to absorb the accumulation of these different funds, to say nothing of the large amount on hand at the begin-ning of the blennial period. During the year 1895, the board of educational lands and funds obtained only the sum of the funds obtained only the sum of \$40,-000, being Otoe county refunding bonds, bearing interest at the rate of 4½ per cent. These bonds were obtained at par. During this time a large amount of state warrants, drawing 5 per cent interest, were being issued from time to time. I regarded these warrants as desirable nvestments for these trust funds, inasmuch as it would provide a ready means for the investment of the entire sum, strengthen the credit of the state and

bring its warrants, which were below par, to par value, and, in effect, put the state on a cash basis.

WARRANTS AS SECURITIES.

In a decision of the supreme court, concurred in by all of the judges, and found in the 25th Nebraska, at page 660 it was decided that state warrants state securities within the meaning of the constitutional provision referred to.
In addition to this, a precedent had been established by the purchase of these warrants under the administration of my predecessor, Governor Crounse. The su-preme court also, in a more recent case, referred to the first decision above quoted in the following affirmatory lanquoted in the following amrimatory lan-guage: "We must not, however, be un-derstood as holding that warrants against the general fund are not state securities within the meaning of the con-stitution. Although that question is not presented by this record, following in re state warrants, 25 Nebraska, 659, and State vs. Bartley, supra, we assume them legitimate investments for the permanent school fund; but if the state, as trustee for said fund, desires to invest inthat class of securities, it is required to do so on terms of equality with other

ATTORNEY-GENERAL'S OPINION. Assuming, therefore, that warrants of this character were legitimate investment for this large fund, and as they were in every other respect a very desirable form of investment. I introduced a resolution before the board of educational lands and funds, at a regular meeting in Jan-uary, providing for investment of \$500,-000 of this idle fund in warrants already issued and those thereafter to be issued Some doubt was expressed by some of the other members of the board respect-ing the legality of an investment of this kind, and, at their request, the resolu-tion was referred to the attorney-general for an opinion, which was finally ren-dered at the regular meeting in April following. This opinion was, in effect, adverse to the decisions of the supreme court cited above, as well as to the precedent established during the administration of Governor Crounse. The at-torney-general held that state warrants were not state securities and were not a legitimate investment under the provis-ions of the constitution. The opinion was concurred in by a majority of the board. thus cutting off every avenue for a speedy and profitable investment of this Another resolution was then introduced by me looking towards the investment of the unemployed school fund in United

States bonds. In this effort to find the best possible investment after we were prevented from purchasing state warrants I failed to receive the co-operation of any vestments were made in that direction.
Registered county bonds, the only remaining investments permitted by the constitution, have been purchased from maining investments permitted by the constitution, have been purchased from time to time as reported in detail by the state treasurer. These bonds have been purchased upon a basis of interest of 4% per cent or more. It will be observed that there was secured for the investment of the permanent school funds, county bonds in the total sum of \$345,741.92. There now remains of these trust funds, as shown by the report of the state treasurer, the total sum of \$528,558.41.

A constitutional amendment providing

A constitutional amendment providing for the investment of this fund in school district warrants, as well as specifically naming state warrants as legistmate in-vestment, was submitted to a vote of the people at the last election, but its adoption is as yet a matter of uncertainty. I think, however, I can safely assume that in any event the board of educational lands and funds, as constituted by the election of the present constituted by the election of the present officers, will co-operate with me in the investment of this fund in the state securities mentioned, which, if successful, will furnish an ample opportunity for the profitable investment of this entire fund Yet, I am of the opinion that as nearly as practicable, it would be advisable by constitutional amendment to make more comprehensive provisions for the investment and management of this trust fund, which is constantly increasing and which which is constantly increasing and which in time will grow to enormous proportions. This fund is the patrimony of the children of the state, to be invested and the interest applied for their education. Such a magnificent endowment is well worthy the zealous care and watchfulness. of those entrusted with its custody, and it is of the utmost importance that provisions be made for its investment upor advantageous terms, and yet with all reasonable precautions for the permanent safety of the principal. How soon this may be brought about is perhaps yet

Expenditures in State Institutions. It has been the sustom heretofore for each legislature to make appropriations for the biennial period ending with March 81. Section 19 of article 8 of the constitution provides that "each legislature shall make appropriations for the expenses of 

University and normal school ... 285,441 St Maintenance of state institutions 928,297 Miscellaneous appropriations .... 760,785 6 

It will thus be seen that of the to:al appropriations over one-third are for the

maintenance of state institutions. After deducting appropriations for repairs and permanent improvements the net appropriations for the maintenance of these institutions for 1893 and 1894 were \$354,435, and the net appropriations for 1895 and 1896 were \$25,525.34. The total number of inmates during the period of 1893-4 2,244, showing a per capita expense for this period of \$394.14; the total number of inmates for the period 1895-6 had in-creased to 2,538, and the per capits ex-pense decreased to \$329.33. The great bulk of these savings was made in only t tion of the state institutions, and had the same general decrease prevalled in all the state institutions the saving would have been much greater. I am of the opinion that still further savings can be made in the expenditures of these different in-stitutions, and for the purpose of giving you all information possible, I present herewith a tabulated statement showing the total appropriations for the two pre-ceding blennial periods, and the manner in which they were expended, together with the average per capita cost in each of these institutions. This contains also of these institutions. This cont to you in determining the needs of these institutions for the time for which you shall make appropriations

The soldiers' home at Grand Island has ed large proportions by the erection of new buildings, cottages and provisions for increased capacity in caring for worthy union soldiers, for whom it was constructed. Large sums of money are appropriated by each recurring session of the legislature for its maintenance. It now has 205 inmates, a larger number than it has ever had heretofore. The last legislature appropriated \$12,000 for a new addition, together with numerous other sums for permanent repairs and increased facilities in its management in different ways. There has been appropriated altogether many hundred dollars for the erection and reparation of good, substantial buildings. It is not only fitting and proper, but it is a duty owed by the people of this state and cheerfully performed to make suitable provisions for the support of all worthy and peedful survivors of the union armies in the civil war. I but appropriated by each recurring session of of all worthy and peedful surv. I but the union armies in the civil war. I but speak the sentiments of the patriotic people of Nebraska when I say that no den is borne more willingly or duty formed with greater alscrity than that which is required in making ample pro-visions for the maintenance in comfort of these worthy veterans who were the de-

Soldiers' Home at Grand Island.

The management of the institution for The management of the insutution for the past two years has been the most economical during its history. The kind treatment and ample provisions for the comfort and pleasure of the inmates have been all that could be desired. The mem-bers of the visiting and examining board, assisted by the commandant, have been assisted by the commandant, have been tireless in their efforts to conduct the institution so as to fully accomplish the purpose for which it was established.

Branch Soldiers' Home at Milford. The last session of the legislature passed an act providing for the estab-lishment of a branch soldiers' home at Milford by the leasing of land and buildings already constructed. Eight thousand dollars was appropriated to carry into effect this act. It was provided in the act that the land and buildings referred to should within thirty days after its pasfor two years, with the privilege of eigh additional years for a sum not exceeding the board of public lands and buildings alterations and repairs have been made fitting the buildings for the reception of inmates. Capt. J. H. Culver was, by of inmates. Capt. J. H. Culver was, by this board, appointed commandant. A full and detailed report for the period ending November 30 has been made by the commandant and is presented for your consideration. There were forty-five inmates in this institution at the time the report was made and a deficiency for its maintenance created up to that time in the sum of \$10,521.20. It is also asked that \$13,500 be appropriated for the purchase of this property.

The maintenance of two institutions for

the support of disabled and indigent sol-

diers when the objects sought can be accomplished in one institution entails that the general government has provided means for assisting the different states in caring for the veterans of the war by contributing from the general treasury \$100 per annum for each inmate of the homes established, but this in no wise changes the rule or the principle just announced. The revenue derived from the general government is the same per capita whether one or two institutions are maintained and it is our duty to keep within reasonable bounds these different expenditures involving a taxation of the citi-zens of our state. While I do not recommend unreservedly the discontinuance of the home at Milford, I ask of you a care-ful and thorough study and investigation as to the probable demands which will as to the probable demands which will have to be met by our people in providing for these worthy citizans. If the conclusion is reached that all the necessary comforts and conveniences can be as well provided for in the home already established with reasonable expenditures for increasing its capacity, it is a serious question whether this ought not to be done rather them to incur additional expense by maintaining two different institutions. The latter course necessitates the em-The latter course necessitates the em-ployment of two sets of officers and in-creased demands for expenditures which might be greatly reduced by concentra-tion of population and the utilization of fixed conveniences which are of sufficient fixed conveniences which are of sufficient enpacity to answer the demands a much larger population would make upon them than exists at the institution at present. It is true that the location at Milford is beautiful, attractive, and the surrandings very pleasant. The water, I have no doubt, is very healthful and there are, perhaps, some advantages which do not exist at any other institution in the state. These are inducements which arrived for These are inducements which appeal for the continuance of this institution, yet it is to be borne in mind that the surro ings and environments can be made very pleasant, and are so in fact, in every in-stitution in the state. Such institutions have been located only in places where the people generally have found it very pleasant to establish their homes and rear their children and enjoy the usual degree of happiness allotted to mankind generally.

(CONTINUED)

Poor Napoleon. What a proud world this would be if every man lived up to his little son's estimate of him. There is a small boy in this city in whose eyes his unworthy father is the greatest man in all the world. His mother, who is a great student of history, whose admiration for Napoleon Bonaparte is almost equal to her son's admiration for his father, delights in telling the boy the wonderful stories of the great emperor's achievements. There was great sorrow in the child's face when he heard the story of Moscow, and his eyes suffused with to when he said:
-Wasn't it too bad anma? Oh. if papa had only been here!"-New York Sun.

Fifteen Drowned at Sea.

BREST, Jan. 8 .- The steamship Bel gique, while bound from Antwerp for Bayonne, France, was wrecked last night on Catshead rock. Fifteen of the eighteen persons on board were

CONFUSION WILL RESULT. Decimal Time Reckoning to Be Adopted in France. The confusion and annoyance that the American undergoes in mastering

the British system of coinage will be nothing compared to that which the new arrival in France will experience after the decimal time reckoning is adopted, says an exchange. This movement is part of the general one to reduce all measurements to a decimal system. Such a system, every one admits, is much simpler than any other after it has been mastered, but the confusion that would result immediately upon its adoption has been a great objection to its universal acceptance. The metric system of weights and measures, as is well known, has been adopted by the principal nations of continental Europe. Decimal coinage is used in the Latin Union as well as the United States and Canada. The division of the quadrant of the circle into 100 degrees has so many advantages in lessening the length of calculations two-thirds and the chances of error three-fourths that its employmen is sure to spread beyond the French army, where it is now exclusively used. The measurement of time is the only one that remains to be considered. The subject has recently been discussed in La Nature and a practical method will soon be before the public. It is proposed to divide the day of twenty-four hours into 100 units called ces. As will readily be seen a ce is practically a quarter of an hour, actually 14 minutes, 24 seconds. This is very fortunate and for practical purposes will greatly reduce the difficulty of transposing from the old system to the new. Midnight will be 0 ce, 6 a. m. 25 ces, noon 50 ces, and 6 p. m. 75 ces. Therefore 5 a. m. will be 25 ces minus 1 hour (4 ces) or 21 ces; 1:54 o. m., 50 ces plus 1% hours (7 ces), or 57 ces. The ce is divided into decimenti and milleces.

## THE CROSS MOTHER. Sows Bitter Feeling and Repels Loving

Attentions.

At no time in her busy days is an intelligent mother so apt to fold the arms and close the eyes of maternal justice as when she is cross, says Housewife. The crossness is chiefly caused by fatigue-weariness of mind and body and sometimes of soul. With tired nerves and weary body she cannot endure the common demands made upon her and ill temper follows. She sows bitter feelings and repels loving attentions with her irritable, hasty words. Broadly speaking, no mother has any right to get so tired. She cannot afford it. It takes too much out of her life and too much out of her children's lives. Such a condition can more frequently be prevented than is generally believed. The remedy lies near at hand. Let a mother find out what makes her cross and then let her avoid the cause if possible. If social pleasures weary her, let them be decidedly lessened. If there is too much sewing, too much cooking, or too many household cares, lessen them. If economical efforts cause the severe strain, stop economizing at such a cost. That is the worst of wastes. Let the first econ omy be of that precious commodity, a mother's strength. Even the extent of one's religious and philanthropic work should be carefully examined, and if the trouble lies there, calmly and wisely dismiss some or all of it from the list of duties, for "what doth it profit a man if he gain the whole world and lose his own soul?" It is surprising how easily seeming interests or needs can be spared without injury to the home life whenever the thoughtful woman seeks to find them and surely one of the worst of household influences is crossness.

A Thirty-Four Year Stop-Over.

A short time ago A. R. King, a conductor on the Falls branch of the New York Central railroad, was surprised to have a stopover pass handed to him, which was entirely different from any he had ever seen. Thinking the passenger had made a mistake he was about to return the ticket, but on examination found that it had been issued thirty-four years ago by George Wait, once a well-known Central conductor and contemporary of the Hon. Fred Cook, Dan Bromley, Nat Tamblingson and other conductors who have since attained wealth and political fame. The pass was older by several years than Mr. King, but as it was stamped "Fare paid and collected" and appeared perfectly correct, he accepted it, regardless of the long stop. The passenger who presented the ticket was Jonathan Osman of Ogden Center. He is 93 years old and enjoys the distinction of having traveled on the oldest ticket on record in the United States .-San Francisco Examiner.

A Genuine Kleptomaniac.

A case of genuine kleptomania has just come to light in Paris, where a woman named Bide has stolen 2,600 pipes because she happened to have a mania therefor. She is herself very fond of smoking, and has a passion for coloring meerschaum pipes. When the police descended upon the flat where she lives they found 2,600 pipes, all neatly arranged on racks. She had succeeded in coloring thirty-nine of them. The French court, however, was as sceptical as Recorder Goff on the subject of kleptomania and sent the unfortunate woman to prison for eight months.

Blown to Pieces in a Well.

News comes of the horrible death of George Bryan of Elm Springs, Ark. He had set fire to a fuse in a well, and before he reached the top of the well the blast was discharged, blowing his body to pieces.