THE	DAILY	BE
	DITTOT	

B. BOSEW ATER: EDITOR

In Omr.d life the Ro apelled to lead.

For a little man Mahope is making . tremendous sensation among the poitical fiesh pots.

SEVERAL gentlemes who have axes te grind in our municipal distribution are on the anxious seat.

WREN the new anti-treat law into effect ice tea and rhubarb will be in demand in Nebraska.

Just three weeks to the city elec tion, and candidates already as nu-merous as blackberries in June.

A POLICE JUDGE should be a lawyer and a gentleman. - [Pitesburgh Leader. This may also apply to Omaha.

NITRO-GLYCERINE is a very effective argument among the Russians. nose all opposition, you know.

OMAHA might as well have more street milways, so as to have one running while the others are laying off.

AMERICANS will remember that the dead caar was a true and warm friend of the United States during the civil

THAT senatorial balance, since Mahone's decision to vote with the republicans will need more than David Davis' weight to preserve the equalihrinm

PRETTY soon the tax assessor will be around sgain, and the old tax shirkers will begin to purchase government bonds and transfer their mortgages to eastern capitalists, with a mental reservation.

SENATOR SAUNDRES is to be made chairman of the committee on territoriss, the place once honored by Ste-

INEQUALITIES IN TAXES. THE IOWA SENATORSHIP. The appointment of Judge McDil to the seat in the United States senate A Comprehensive Beview of Bailacated by Senator Kirkwood is genroad, Farm, and Domestic scally considered as an official an-Assessments. conncement of the entry of Governo Gear into the senatorial race which takes place next winter. Judge Mo-Tabulated Statements of Real Dill formerly represented the Eighth and Assessed Values of Iowa district comprising the counties of Adams, Ander-Various Articles. son, Cass, Fremont, Harrison, Mills, Montgomery, Page, Pottawatto-mis, Ringold, Shelby, Taylor and Plain Facts for Public Consideration. Unton. He is an Ohio man, as every body is nowadays who happens to be in luck, politically. He graduated at To the Editor of Tax Ras. Miami university and studied law with In discussing that part of the rail the late Samuel Galloway, of Coroad question that relates to taxation, Mr. Touzalin invites the careful stlumbus, Ohio. The understand-

tention of the people to certain figthat the ing is senstorial ures and groups of figures that he preinfluence of McDill is to be wielded rents for consideration. (Mr. T. has in behalf of the man that made him senator. That will prove quite a lever a passion for figures). He asserts and seems to think that the roads under for elevating Mr. Gear to the coveted senatorship. With McDill as his his management are assessed and tax-

right bower, and Mrs. Gear, who is ed higher than other property of the equal to Mrs. Senator Logan as a polstate.

itical manipulator, half the race is already won. ment had to be rendered, upon a due It will be fair to assume then that the But Mr. Gear is not after all have a walk-away. The Keokuk Ga zette, the leading republican organ of southeastern Iowa, says: "There is He admits that his roads are assessed

that James F. Wilson is formally and fully in the field as a candidate for enstor. That while he will make no orporations is assessed at less than bad-tempered fight and will put no one-fifth its value and for proof shows

poison into party blood to engender the following figures taken from the fever and discontent after the struggle anditor's report which, for convenshall have closed, he means to be a candidate with all that the name imience, I tabulate thus:

plies. After twelve years of absence AVERAGE ASSESSED VALUE IN STATE OF from public life, still in the prime of

young manhood, he means to go into Mules. Cattle (calves not counted)..... this contest with all his forceful might. That means business. Mr. Sheep. Hogs. (little ones not counted)..... Wilson has never been beaten when he was a candidate in dead earnest."

Mr. Wilson may as well make up his mind that that there is no such a Farms, per acre. thing as an invincible politician Even General Grant, who had never met defeat in the field, was beaten at

that the equalization made by the state board would increase these figpher. A. Douglas, and bluff Ben Wade but more recoulty fallen into disrepute be beaten if the people of Iowa de-the list of horses and mules includes under the patron saint of Dick are to be represented by an honest the old and the young, the sound and the unsound, the lame and the blind. The list of cattle does not include the

Your told a confidential friend that he despises Tom Hall, but he is pleased with his reappointment, be-cause Rosewater opposed him, and the unpopularity of Hall is sure to break the neck of Hitchcock's successks was March 1. at which time there are few, if any, calves, pigs or lambs, it being too early in the season. government against the encroachments of the Oredit Mobilier monop-The few there are are scarcely worth oly, he was hand in glove with more, if as much, as those yet unborn, but nearing the time of their birth. Another reason is that a cow with the railroad managers and contributed his share towards making the governcalf and near her time has about the ment directorship of the Union Pacific.a same value as both cow and calf for farce and a fraud. Eighteen months ago when the Thurman bill was up be-fore congress, he appeared before the congressional committee, as a special that portion of the value of the farm attorney of the Pacific roads, and that arises from its erchard, artificial mades most pathetic ples for the defeat of that important bill which simply sought to compel the roads to pay interest on their public debt. We have The carriages, time-pleces, sewing machines, planos and melodeons in the above table are those in use heard a great deal from Iows of late. and we mistake the temper of among the people, having been in use from one to thirty or more years. All those articles when in dealers' hands It is presumable that Capt. Marsh the people, if they elect any man to the senate from that state who isn't square on the monopoly issue. are assessed and listed as merchandise. The object of listing as above, when found in use, is largely for sta-This is an off year, and even the great republican state of Iowa will set great republican state of Iowa will set the example of independent voting by good and staunch repulicans, when good and staunch repulicans, when struments, just out of the shop-they are all old, some of them offer. Remembering these things, and not the questi on comes up whether they are to be represented in the legislature forgetting that as laws now are, rail-road magnates have the power to tax by cappers of coporations. The renomination of Stan'ey Matthfarms by taxing their products in transit, until the same farms shall have no real or taxable value left, let first serious blunder of the new adexpressing their gratification at the ministration. The reasons which im-manner in which Mr. Barrows has dis-pelled the last senate to refuse their thussanction to Mr. Matthews' appoint-Ans'd Val. Ass'd Val. ment to the supreme bench have not been removed. It was neither ba-cause Mr. Matthews was a relative of Cattle, calves and \$28 12, 34 63, \$140 6 173 15 fat cattle not counted..... ex President Hayes nor because of his with Tom Hall to carry the Fifth ward and was ingloriously scooped, he has had a soft side for that postal func-tionary with a big head, whose name 6 15 6 05 1 21, 8 74, Melodeons whose head he said was swelled like a the sast, permitted Stanley Matthewa' Farms, per acre... Unimp'd lands... 23 55 2 80, 14 00 nomination to expire with the expira-Can Mr. Touzalin truly say after looking at the above figures that he believes that the class of property tion of the session. It is well and generally understood that Stanley above mentioned was assessed only at Matthews is a corporation attorney. one-fifth its real value ? His heaviest fees have been If he can not, he owes it to him-

largely fictitious. Many things have so in the face of ridicule and sneers. no market price that can be But a few faithful men kept on and the result has been marvelous Let us consult Mr. Touzalin's fig Most of the ore is free milling, and ures. The B. & M. is assessed at \$5,-030 per mile. Its cost value is three times that, or \$24,090. The stock is after thorough tests and assays made in New York, Denver and Salt Lake it is found to yield an immense profit if properly worked, the "Southern" worth in market 70 per cent; premaveraging twenty-eight dollars in gold and silver, "Betay Jane" sixty, the "Western" nearly forty, "Silver Prince" eighteen, "Elmira" thirty-two, and in fact every claim which ium. The market value, then, per mile, is \$40,953. One third of this is \$13,651, \$5,612 more than the assess-ment-1-5, instead of 1-3, value. Sometimes the value of a thing is has been developed enough to strike determined by demonstrating its power to yield revenue. Mr. T. has the vein shows up well. no figures that give us any direct evi-There is no doubt but that this camp will be permanent. It has had no so-called "boom," but men who dence of the earnings of his road per mile. He does tell us, however, that the reason why B. & M. stock is worth 70 per cant. premium is this: "The road has demonstrated its abiliare investing money here now have done so after a thorough investigation. It has been predicted that Cummins will be a second Leadville. This we ty to earn ten per cent. for its stockers per annum." As I understand doubt, but that the camp is an asthis, the road can earn \$4,095 per ured fact we know. Easy of access, mile, or one-half its assessed value. I am quite sure that the raw lands, eing only thirty miles due west Laramie city, on the U. P., and showing good ore in large quantities. the farms, the musical instruments, the carriages, time pleces and live stock in the foregoing tables do not Will write at more length shortly, and give you the correct reports assays from claims now working. say or earn their owners a net annual ome equal to one-half their assess-

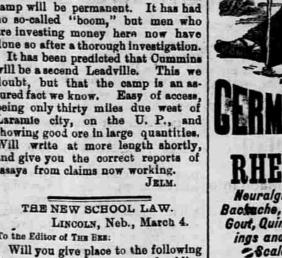
ed value. I find that farms can be rented in this locality for cash at \$2.00 per acre. One agent assures me that he has 30 farms that he will be glad to It seems to me that his figures rent at \$1.50 per acre. I further find prove the contrary; and, that if judg- that the assessed value of farms in

this county averages \$5.00 per acre. consideration of those figures, he farms of the entire state, which are would lose his 'case in any unbiased assessed at an average of \$4 67 per court, or before any unblased jnry. sore, have no higher rental value than \$2.00 per acre. The total tax in this county is 3 per cent. The tax then is at only one third their value. Stick a .13 per acre. Repairs are certainly pin there. He asserts that property not less than .13 per acre or \$20.80 outside of banks, railroads and other per one fourth section. (I would like of about twenty-five towns and citles, to find some one who would keep my and about thirty copies to individuals. buildings and fences in rep ir for \$20.80 per annum.) Total tax and repairs, .26, leaving a net rental of \$1 74 per scre, or 37 per cent of as-sessed value. The B. & M. earns 50

per cent of assessed value. Again, the tax on lands is 8 per cent of net earnings. A tax of 3 per cent on B. & M. assessment yields \$240 90 per mile or not quite 6 per cent of earn-

ings. It was recently stated in the state senate that the U. P. is assessed at \$6,000 per mile and its earnings are the same. This assessment, then, is one-tenth of the real value, and its earnings are 100 per cent of the assessment. The tax on thesame would be \$180 per mile, or only 3 per cent

of the earnings. The facts and figures need above are gathered from Mr. Touzalin's article, except those in regard to rents, and the Union Pacific. If there is any error in the premises on which calculations are based, I think they porations, and that the lands are taxed separately, but from all the information at hand, much of which I gather from Mr. Touzalin's article,] cannot resist the conviction that the net earnings of the B. & M. road are nct less than \$4,095 per mile, exclusive of any receipts from land or other sources. D. C. Brooks in The State Journal



statement in your paper and oblige patrons all over the state, to-wit: The school law revision passed the legisture and was approved March 1, 1881, and went into effect on that day. Copies have been compared with the enrolled bill and sent to all county superintendents, boards of education and about thirty copies to individuals. This nearly exhausts all the copies I could procure. The law is in the hands of the printer and will be dis-

tributed as soon as possible. The business of the annual meeting in all districts where business is con-

ducted by the annual meeting and a board consisting of director, moderator and treasurer, is not changed by the revision. Let all such districts proceed as under the old law, and they will be right. Towns and villages organized under the general law and not under the law of cities, having

ated cities having a population of two thousand or more will elect new boards of education of six members upon a general ticket. Three of these will

serve two years and three one year (to be decided by lot.) Copies of the law have been sent to all such cities so far as known. Let every director remain satisfied

that the business of his annual meeting will not be changed by the new

Superintendent Public Instruction (State papers please copy.)



THREE is such beautiful agree between theorgan of Jay Gould with a republican label and the organ of the monopoly with a democratic label. There never was such an efficient postmaster as Tom Hall since Yost went out of office.

Bas HILL is horrified at the manner in which Mahone proposes to defeat the wishes of his southern constituents. Ben Hill don't approve of any other method of bulldozing con stituents except the tissue ballot.

won't be in favor of the renomination of Mayor Chase, and the old Holly gang are in about the same bost. Possibly the colonel is not in favor of re-electing Capt Marsh as president of the board of education

WE are indebted to Hon. B. H. Darrows, consul of the United States at Dublin for a copy of the Freeman's Journal, which contains an address delivered by a number of the leading ews by President Garfield is the merchants of the capital of Ireland, charged the duties of his position.

SINCE the juvenile editor of the defunct evening appendage of the Omaha Republican, went into partnership he used to spell with a little h, and boards of trade of the largest cities of pampkin.

INGRATITUDE is the basest of all human vices and the meanest exhibition of base ingratitude is exhibited by the blican when it kloks the leaders of its faction, whom only a few weeks ago, it was exsiting to the sky. Two lawyer have been directed against the nonths ago Paddock was represented peoples interest in that of great and as the embodiment of statesmanship. ecouse forsooth he has no more patromage to bestow. And poor Robins, he who was lauded to the skies as the mighty head of the Inter-Ocean bu. The supreme bench has up to recromed the Missouri for a more congenial field.

gained from the monopolies. self to say so, in some public mannor, as public as the manner in which he His most elaborate arguments as a made the assertion. sertion trae, I would like to sell him wealthy corporations. He is in every

he is sneared at and blackguarded position in the land where the deter-be is sneared at and blackguarded position in the land where the deter-be is sneared at and blackguarded position in the land where the deter-be is sneared at and blackguarded position in the land where the deter-be is sneared at and blackguarded position in the land where the deter-be is sneared at and blackguarded position in the land where the deter-low as one-third its real value: minstion of some of the most vital 3 times

An'd Val. romage to bestow. And poor Robins, he who was lauded to the skies as the mighty head of the Inter-Ocean bu-reau, is stabbed under the fifth rib and brutally kloked in the stomach, because he has bottled up the hog-wash, packed up his wash-stand and image of the day must shortly come for final and impartial adjudication. The supreme bench has up to the present time escaped the suspicion of corruption. While the monopolies have disgraced our primaries, packed political conventions and filled legis. Melodeons..... 27 70 latures and congress with their paid ns..... 27 70 Farms, per acre. Unimp'd lands tools they have not succeeded in pol-

per acre..... 2 80 luting the fountain head of justice in Whoever studies the above figures The Grand lodge of the Canadian Workingmen's Union has passed the obletated Granger decisions they have been struggling to attain this this railway and other corporations in the United States are fast growing to be intolerable burdens upon the people; and the semined judges higher salar the commanded by the commanded by their resting to the the semined judges higher salar the sem

179

says that the few dividends paid by Nebraska railroads has been chiefly paid by receipts for lands. Mr. Touzalin says the B. & M. road has demonstrated its ability to

earn ten per cent. dividends. Many well informed people have supposed that the receipts from lands were used to pay indebtedness incur-red in building the road, that is, the lands build the road. That is what

they were given for. Some think the ands more than built the road. If so, the actual capital invested by share holders is small.

If equal exact justice could be secured in every other direction it would not matter whether the railroads paid all the taxes or paid none of them. In either case it would be the people who paid them, just as it is now. But until such justice can be secured it will be well for the state to see that all corporations pay their share of the taxes and that rates are so adjusted that actual capital-without any water -shall have fair return.

The time is not far distant when many railroad charters will expire. Shall the state renew or buy? At what price? The assessed valuation? Three times that, or ten times? The state can torfeit or buy at any time. Mr. Touzalin thinks that banks pay

more than their share of the taxes. When I remember the easy way that banks have of evading their legal assessments; how they can and do, just before assessment day, exchange their bills receivable and other values with some friendly bank in another state for U. S. bonds that are exempt from 299 65 taxation, the exchange to be reversed after the assessor's visit; and how they extend the privileges of this ar-

et reasonable rates.

rangement to some of their deposit. ors; and how all this is done on what Mr. T. calls "pure business principles," as theugh pure business princi-ples," as theugh pure business princi-ples and pure principals were synony-mous terms, I declare I do not know whether to laugh or weep. There is a general belief that railroads and other corporations are not If, however, he still thinks his as-paying their share of the taxes-a be-lief that I do not think Mr. T.'s artisome property of the above classes at the above prices. But let us see if Republican and The Journal endorse His six reasons for opposing legisla-tion, followed by a conclusion asking An'd Val. for legislation, are comical. Particu-larly comical is his reason for wanting 103 89 a railroad commission, viz: It would furnish an additional target for the shafts of public anathemas. The questions at issue are too grave for such comicaliti

