

SPARK'S policy has clogged the department with contests and a new bureau is asked for. This is the natural result of proceeding on the theory that every entry is fraudulent.

ON THE first page will be found a synopsis of the inter-state commerce bill. How the law will operate can only be determined by practical operation. It will prevent pooling and in many cases probably increase rates. It is understood its passage was favored by the railroads.

THE editor of our esteemed contemporary the Telegraph being a member of the U. S. grand jury and has made several trips back and forth to Lincoln lately. Of course he pays his fare, being a good anti-monopolist. If he does not he will certainly return to the government the mileage he receives as a juror.

THE accounts and disbursements of S. P. Rounds as public printer, during the five years of his incumbency, amounted to about \$5,000,000. They have just passed through the ordeal of examination and found to be correct. Of this Mr. Rounds feels justly proud. He is now a citizen of Nebraska, being president of the Omaha Republican Company.

ANOTHER good list of subscribers placed on our books this week, for which friends will please accept thanks. We are now conducting negotiations with the Omaha Bee for one of its first-class circulation lists. As soon as it arrives every family of the county shall have a copy of THE TRIBUNE if they want it.

SEVERAL state papers, notably the Omaha Republican, still keep up a war on Senator Van Wyck. The old man is defeated; let him retire to private life in peace. While he may continue his efforts as a party disorganizer in a feeble way, he will work little harm if let alone. As a matter of fact, however, it is not likely he will make his home in Nebraska.

ENGLISH papers profess to believe that there is extreme danger of a continental war. Since the defeat of his army bill "old Biz" has made some pretty strong threats, but this family journal believes they are more electioneering dodges than anything else. The time has not yet come, neither side is yet quiet ready, to begin the irrepressible conflict between France and Germany.

A NUMBER of politicians are ascribing Weaver's defeat to Church Howe's influence. Mr. Weaver was not an enthusiastic supporter of Church Howe last fall, but his negative position was only one of many causes that led to the would-be congressman's defeat. Nothing that Weaver could have done would have prevented the catastrophe. The fact remains, however, that had he supported Howe with that enthusiasm a nominee of the party is expected to receive from leaders, he would not have antagonized Howe and his friends, and in all probability would have been elected senator. It is best to take your medicine straight. Crooked medicine brings about bad results.

OUR esteemed contemporary the Nebraskan, in speaking of the election of Mr. Paddock, says:

It will restore harmony and cement the party ties of an organization that has stood as the proudest political one since the foundation of our government, an organization whose principles and traditions are synonymous with all that is good in our governmental system.

"An organization whose principles and traditions are synonymous with all that is good in our governmental system." O check! thy name is democracy. Let us see what is good in our governmental system that democracy has originated and advocated. A careful scrutiny of the history of the past fifty years fails to detect a single act that can be classed in that category. On the other hand we find many things that it has done that are not synonymous with all that is good. The Democratic party advocated slavery, eye even favored its extension; it has always opposed protection to American industries; it opposed the passage of the homestead bill; it opposed the prosecution of the war, and encouraged, aided and abetted rebellion. Under its administration the national bank was destroyed

and the state wildcat banking systems inaugurated. It opposed the establishment of our present admirable greenback and national currency. In fact the Democratic party has opposed every great measure that has been adopted in the last twenty-five years, under Republican rule, and by which the nation has advanced with such wonderful strides. We would be pleased to have our contemporary enumerate some of the good things that its party has advocated and accomplished.

WHEN Mr. Eells went out of office a year ago one of the items the commissioners charged against him was an excess of fees according to their figuring he had been allowed for collecting taxes. Mr. Eells having acted under the advice of attorneys and with the knowledge of his bondsmen, he felt that his position was correct. The matter dragged along the entire year without being settled to the satisfaction of the board. Mr. Grady computed his fees in the same way. To settle the question in dispute it was referred to the county attorney for his opinion. This is printed elsewhere, and completely exonerates Mr. Eells from the charge of appropriating fees in excess of the amount allowed by law. During the controversy THE TRIBUNE maintained and stated repeatedly that this was the only question on which the commissioners had tenable grounds; that it was a legal question on which there was room for diversity of opinion. Mr. Eells laid no claim to an infallible position. He believed he was right, yet was ready at any time to return any amount it might be decided he was not entitled to.

COUNTY TREASURER'S FEES.

Opinion of County Attorney J. I. Nesbitt Relative Thereto. There being a dispute between the county commissioners and treasurer as to the mode of computing the treasurer's fees, the question was submitted to the county attorney for his opinion, which was rendered this week and is given in full below. It sustains the position taken by the treasurer:

North Platte, Neb., Jan. 28, '87 To the honorable Board of County Commissioners, Lincoln County, Neb.

Sir: In answer to your communication of January 24th, 1887, "What is your construction of the law regulating fees of county treasurers," I have the honor to reply. Section 20 page 355 compiled statutes of Nebraska, 1885, is in substance as follows: Each county treasurer shall receive for his services the following fees: On all moneys collected by him for each fiscal year, under three thousand dollars, ten per cent; for all sums over three thousand dollars and under five thousand dollars, four per cent; for all sums over five thousand dollars, two per cent. On all sums collected, per cent shall be allowed but once, and in computing the amount collected for the purpose of charging per cent all sums from whatever fund derived and shall be included together except the school fund. On school moneys by him collected he shall receive a commission of but one per cent.

Sec. 42 page 358 requires the treasurer to pay into the treasury of the county the fees received by him in excess of the sum of \$2,000. The same section authorizes the county board upon application of the treasurer and they deeming necessary to allow a sum not exceeding \$700 per annum for a deputy county treasurer.

Sec. 91 page 248 defines the duties of county treasurers, and is in substance as follows:

It shall be the duty of the county treasurer to receive all moneys belonging to the county, from whatever source derived and all other money which is by law directed to be paid to him. All moneys received by him for the use of the county shall be paid out by him only on the warrants, issued by the county board according to law, except when special provision for the payment thereof is or shall be otherwise made by law.

The statutes of Nebraska make the county treasurer the collector of State, County, City of the second class and village and school taxes.

Sec. 20 page 355 relating to fees of county treasurer must be construed by you in settlement with the county treasurer, and is the object of your communication to me, as I understand.

The construction of a statute consists in ascertaining the intention of the legislature in creating the law.

At the first view, two interpretations of this statute seem possible. First, that all money from whatever source collected by the county treasurer except school money shall be consolidated into one amount—State, County, and City each contributing to the amount—and that upon the first three thousand dollars of said amount, the treasurer

be allowed ten per cent; upon all sums over three thousand dollars and under five thousand dollars, four per cent; upon all sums over five thousand dollars two per cent, and upon all school moneys, one per cent.

Second, that in settlement with the State treasurer, the county treasurer shall consolidate all funds comprising the state tax into one amount, excepting the school fund, and upon that aggregate compute the fees as above.

In settlement with the county board for county tax the county treasurer shall in like manner consolidate all county funds, and also compute fees as above, and in like manner consolidate the funds, and compute the fees for collections for cities of the second class and villages within in his county.

In selecting between the above constructions, we are to be governed by the intention of the legislature when it uses the following language "On all sums collected per cent shall be allowed but once; all sums from whatever fund derived shall be included together, except the school fund."

To interpret this language we must find a definition for the word fund as used in its legal significance.

A fund is an amount created or set apart by an appropriation made for a definite and certain purpose, by the authority in whom is vested the right to levy a tax.

The word fund and the word source are in no wise equivalent nor interchangeable. If the statute read from whatever source derived there could be no question about its construction, but such is not the language.

The state may increase or diminish the number of its funds. It can exercise no control whatever over the county or city funds.

Nor is there any authority whereby the state in its settlement with the county treasurer can ascertain the amount of the collection made by the treasurer for other corporations that they make no effort to learn this amount may be gathered from the following letter, which explains itself.

LINCOLN, March 9, 1886. B. I. Hinman, County Attorney, Lincoln County, Neb., North Platte, Neb. Dear Sir:—Your letter of the 8th inst. to Hon. C. H. Willard has been referred to this office for reply.

In figuring the fees of county treasurers we follow the law as laid down in Sec. 20, chapter 28. We take the state moneys collected and include general, sinking, penitentiary, bond, asylum, normal, reform, school, capital, live stock indemnity, institute feeble minded, together, and allow ten per cent on first \$3000, four per cent on next \$3000, and two per cent on all over \$5000. On school and university funds we allow one per cent on the total amount. Very truly yours,

A. H. BABCOCK, Auditor, P. A.

I. H. BENTON, Deputy.

I also quote from a letter received by Mr. Hinman three days latter, in which the State Auditor says: "We have no decision of the court on that question, nor have we any written opinion of the attorney general. However, in a personal conversation with him on the subject, he expressed the same opinion, viz: that in figuring per centage the state should include together all state funds excepting school; the county should include all funds excepting school, and the city the same."

In the first construction of this statute the equity in the case is outraged.

The compensation of a county officer requiring the entire time, of competent man under a bond of \$30,000 is reduced to less than \$1,000.

To ascertain whether the legislature extended this construction, it seems to me to be only necessary to introduce a bill amending the section under consideration so as to make this first construction certain and ask its passage. It would not require a prophet to foretell the fate of such a bill. The legislature has carefully provided that county officers shall not receive excessive fees. The second construction can therefore work no hardship and wrongs no one.

The law originally made the treasurer of cities of the second class and villages the collector of city taxes, and they computed their fees upon this section and upon the same basis that the state settles with treasurers. I am unable to find anything in the law changing the collection from city to county treasurer which would indicate that it was the intention of the legislature to change the compensation allowed for the services, but on the contrary it seems to be the intention of the law that the county treasurer shall make the collection and receive the compensation formerly allowed to the city or village treasurers.

With these views I see no reason why the precedent established should be changed.

After a careful examination of the question submitted, I am of the opinion that the intention of the legislature in creating the law was to direct the county treasurer in settlement with the state to consolidate all moneys of the state from whatever fund derived, except school fund, and upon the first \$3,000, charge ten per cent, upon the next \$2,000, four per cent, and upon all sums over \$5,000, to charge two per cent. In like manner to con-

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consolidate all moneys of the county from whatever fund derived, except school fund, and charge like fees as to the state. In like manner to consolidate all moneys collected for city, from whatever fund derived, except the school fund and charge same fees as to the state. And upon all school moneys he be allowed a commission of but one per cent. I am very respectfully your obedient servant. JOHN I. NESBITT.

THE PARTIES IN THE SENATE.

The Senatorial elections for the year 1887 have all taken place, except in Florida, Indiana, New Jersey, Tennessee, Texas, and West Virginia. Twenty-five senators were to be elected this year, besides one to fill the seat of Senator Logan deceased. The election of Mr. Farwell in his stead insures twenty-six hold-over seats to the Republicans including Mr. Riddleberger, against twenty-five held by Democrats. Of the twenty-five senators to be elected, the Republicans have now elected Joseph R. Hawley, of Connecticut; Eugene Hale, of Maine; Henry L. Dawes, of Massachusetts; Francis B. Stockbridge, of Michigan; Cushman K. Davis, of Minnesota; A. S. Paddock, of Nebraska; William M. Stewart, of Nevada; Frank H. Cocke, of New York; John Sherman, of Ohio; M. S. Quay, of Pennsylvania; Nelson W. Aldrich, of Rhode Island; George F. Edmunds, of Vermont; and Philetus Sawyer, of Wisconsin, making thirty-nine in all. The Democrats have elected George Hearst, of California; George Gray, of Delaware; A. P. Gorham, of Maryland; James Z. George, of Mississippi; F. P. Cockrell, of Missouri; and J. W. Daniel, of Virginia; and will probably elect Democrats in place of Jones, of Florida; Whitborne, of Tennessee; Maffey, of Texas; and Camden, of West Virginia, making thirty-five in all. In case of contests in Indiana and New Jersey, the claims of the contestants will be passed upon by the Senate composed of thirty-nine Republicans and thirty-five Democrats.

The seventy owners and lessees of coal mines who met at Columbus Ohio, and resolved that they recognized arbitration as a just and honorable method of settling difficulties between operatives and operators did a very wise thing. Some of the smart which the public feels in paying advanced prices for its winter coal (though the bituminous coal men have not been the chief extortioners) will be removed if it should become apparent that advanced prices for coal are accompanied by advanced prices for labor in getting out coal. While it may not be true that labor is the creator of wealth, it is very true that no wealth can be produced without labor, and it is especially true that American instinct is hostile to "muzzling the ox that treadeth out the corn." Labor always suffers during periods of depression of trade; it is only fair that it should share in the prosperity of trade.

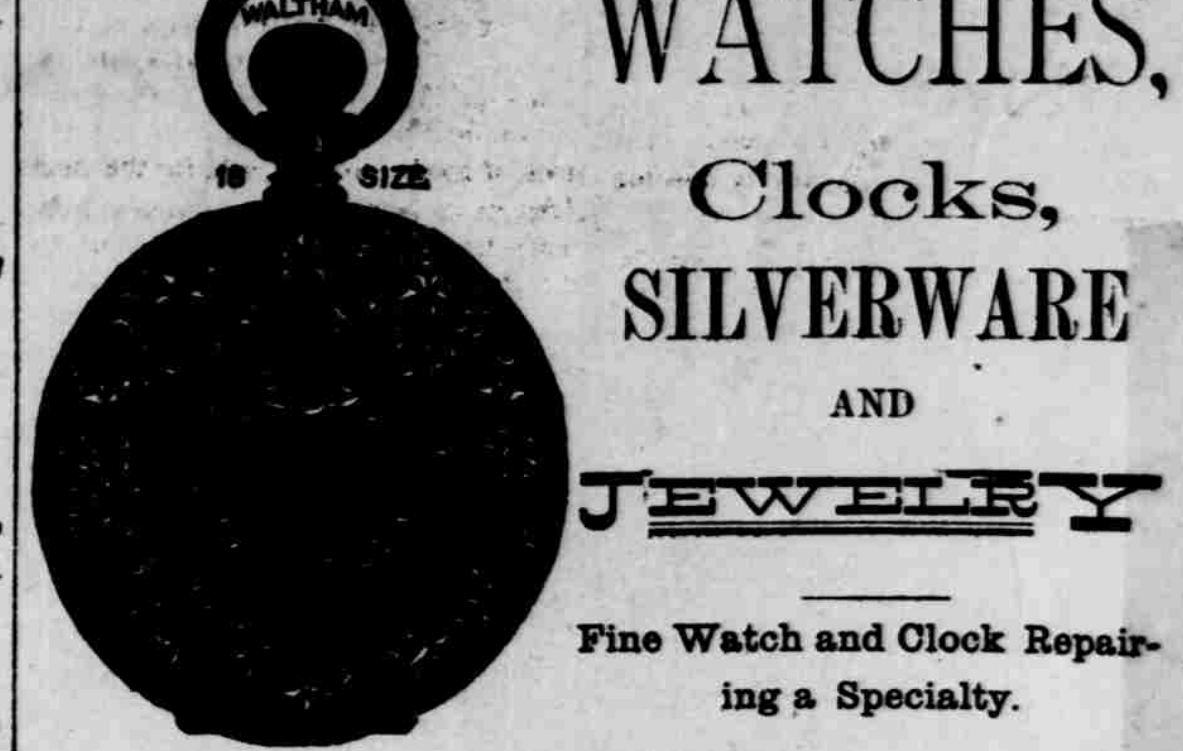
GRAND ARMY ENCAMPMENT. General order. Headquarters Department of Nebraska, G. A. R., Grand Island, Neb., Jan. 12.—The time fixed for annual encampment of this department being the 16th of February next, and that time coming among the closing days of the legislature, and it being impossible for the department commander, and many members of the legislature to leave their spheres of duty, at Lincoln, at that time, the council of administration have authorized the commander to postpone the encampment to the 16th of March next.

The encampment will therefore occur at Omaha, on the 16th and 17th of March. The council of administration will convene on Tuesday the 15th, at the same place. JOHN M. THAYER, Department Commander.

Before going hunting, fishing or land prospecting, call at the Vienna Restaurant and Bakery—and have your lunch baskets filled. BEBE & HUMES.

The pea green youngsters of Grand Island are coaching a spanking by mamma. Their chief sport turns out to be tapping on the church windows and throwing kisses at the inside girls, greatly annoying the hour of song and prayer.

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