

cause he thought to have a governor's house and a decent hotel completed would increase the value of lots at the coming October sale more than the amount of money loaned, even though the money was never paid back. He was elected by an increased majority, but the legislature that was elected at the same time impeached him the following spring for the same things he openly confessed before election. The legislature of 1877, February 15, impeached the impeachers by expunging the impeachment record and reinstating Mr. Butler to full citizenship. The vote stood 47 to 29. The money he loaned had all been paid back with interest.

At the time of our first landing in Lincoln we found but one small school house. It was built of brown stone and stood on the east side of 11th street, between Q and R. It was afterwards used as a city jail. The city jail before consisted of a dugout standing near the center of the block west of the postoffice.

The university was not opened until the fall of 1871. We must confess that the first line of professors did not at first very favorably impress us. But it was the university that attracted us here and we have always stood up for it. It is now one of our greatest and most hearty joys to visit the university shops and farm. The ball games have no charm for the practical education of what our boys and girls need more than style and shoe.

Care had commenced to run from Plattsmouth to Lincoln and the only depot was an old freight car.

The buffalo had all been driven west of the Blue river, but deep, worn paths leading to the creek were found every half mile. Wolves, deer and antelope were often seen.

The penitentiary then consisted of a small brown stone building, with a board fence around it. A few years later a rebellion of the prisoners caused quite an excitement, but a company of soldiers from Fort Omaha quelled the insurrection without bloodshed or loss of prisoners.

The burning of the insane asylum, which was about to tumble down, was another scene of public interest. There is no doubt that the insurance money was the cause of the burning. The fire occurred early in the spring of 1871.

During the summer of 1877 the foundation walls of the first university building, built of rotten brown stone, began to crumble and the building was condemned as unsafe. Your humble servant put his hand into the city treasury without law and transferred to the university foundation fund \$1,000 and the building was made safe. The money has never been returned to the city by the state. Impeachment medicine was not administered.

Next to our universities and public schools stand our public libraries. One of the things in which we have been most deeply interested is the establishment of the Lincoln city library. Twenty-four years ago next April we, as mayor, signed our first warrant giving three hundred dollars as a starter. Since then the success and future prospects of the institution is well known. The burning of our entire library a little more than a year ago has been healed by a gift of Andrew Carnegie of seventy-five thousand dollars for the erection of a fire-proof building. It is a great satisfaction to visit our library to day and count the men, women, boys and girls quietly reading books, magazines and newspapers, and we expect to be able to count double the number when our new building is completed. Any village or city without a library and reading room is behind the light house.

DR. BULL'S COUGH SYRUP IS A grand old remedy, used for many years and still in public favor. It is without doubt the best medicine for all pulmonary affections. It always cures. All druggists sell it for 25 cents.

STATE FINANCES

The Report of Auditor Cornell Concerning the State Debt and Revision of Revenue Laws.

To His Excellency, William A. Poynter, Governor of Nebraska.—My Dear Sir: In addressing you, this my second and last report relating to the management and financial condition of the state government as shown by the records of the auditor's office as required by law, it is a source of great pleasure to note the fact that my assistants in every department of the office have studiously and conscientiously labored in the interests of the people. And I believe much good has been obtained to the advantage of the taxpayers. We have yielded no favors to one interest over another, but treated all alike and complied with the wishes of all so far as the law would permit.

Now, if at the close of our public service, our efforts are appreciated by our fellow-citizens, we will be grateful and happy; if they have not, we will retire with the satisfaction that the motive that actuated us is sufficient to bring contentment and happiness.

During the period covered by this report, my experience in the performance of my official duties have been successful and satisfactory, although I have met with some unpleasantness. I have learned how mean and contemptible men can be when political advantage is sought.

The legislature of 1899 appointed a committee to investigate my personal conduct, or at least so the committee understood it. The investigation had but little reference to my official acts. The sense of justice and knowledge of the auditor's office possessed by these representatives of the people constituting this committee, as shown by their report, is indicative of the wisdom of the body that created it. This committee spent forty days in a fruitless attempt to establish two inconsistent propositions; first, that I had abused and robbed corporations, and second, that I was a tool of the corporations. This committee cost the taxpayers nearly two thousand dollars.

This same legislature made an abortive attempt to place upon the statute a law known as the Weaver bill which would have exempted certain corporations from local taxation. This bill was drawn by a representative unfamiliar with the state constitution and inexperienced in legislation; hence, it was so full of crudities and

uncertainties that those whose duty it was to carry out its provisions could not determine its meaning nor their duty under it. It was referred to the supreme court of the state for construction and by said court declared inoperative. The people can congratulate themselves upon this decision which enjoined the enforcement of an unjust law that discriminated in favor of certain corporations.

The records of the auditor's office are burdened with delinquent taxes covering a period of more than forty years. Many of the county treasurers' offices are in the same condition. Thousands of dollars of these delinquent taxes are uncollectible and worthless, yet, they are estimated by the legislature as a part of the assets of the state and used as a basis in determining the amount of appropriations; thus appropriating against worthless assets, resulting in a continually increasing indebtedness of the state without any visible resources to meet the same. The county authorities of several counties of the state have been seeking information by which the county can be released from liability to the state on account of these uncollectible taxes and are proceeding under the law relating to personal taxes which authorizes the auditor of public accounts upon proper showing of the county, to credit the county for such taxes in adjusting the accounts of the county treasurer. No law exists directing the auditor to release the counties of uncollectible real estate taxes. Several counties bordering on the Missouri river have lost thousands of acres of land by washing into the river. Taxes on said land and thousands of dollars of delinquent taxes against abandoned town lots that can never be collected appear as an asset of the state on the records of this office.

I would suggest that the power of the board created by section 4, chapter 83, article 13 of the compiled statutes of 1899, to settle with counties in case of defaulting county treasurers, should be extended to cover uncollectible real estate taxes. At the close of the biennium ending November 30, 1898, the liabilities of the state were \$1,729,513.47; at the close of business November 30, 1900, the liabilities were \$1,782,485.11. To this should be added the deficiencies created during the biennium and not yet provided for by appropriation, estimated at about \$125,000, making a total of \$1,907,485.11. Notwithstanding the fact that state funding bonds amounting to \$153,267.35 have been paid off, the indebtedness of the state shows an increase of \$178,370.71. At the close of business November 30, 1900, the liabilities of the state were as follows:

Outstanding warrants.....	\$1,782,485.11
Deficiency claims.....	125,000.00
Total.....	\$1,907,485.11
Assets—	
Cash in treasury.....	\$ 615,018.24
Uncollected taxes.....	3,631,857.40
Suspended account.....	627,842.86
Per. edu. fund invested.....	4,365,544.63
Total.....	\$9,240,263.03
The present and probable liabilities are—	
The appropriations asked for 1901 and 1902.....	\$2,721,001.42
Outstanding indebtedness.....	1,907,485.11
Total.....	\$4,628,486.56
To determine the available assets to meet the current expenses and the outstanding obligations of the state we must deduct the permanent educational investments, the suspended account and about thirty per cent of the uncollectible taxes, and that part of the cash belonging to the permanent educational funds. Hence the available assets are:	
Cash in treasury.....	\$ 455,070.69
The amount of delinquent taxes collectible as per estimate.....	2,542,300.18
The probable amount of revenue derived from levy of 1901.....	1,208,985.00
Total.....	\$4,206,355.87
Leaving a balance or deficiency.....	\$ 422,130.69

This indebtedness can never be met under our revenue law as it is now enforced. Hence a probable increase in liabilities without any prospective assets. Such is the condition that confronts us. We have but three ways to meet this condition: first, by reducing the expenses of the state government; second, by assessing the property that now escapes taxation; third, by increasing the burden of taxation, either by increasing the assessed valuation or by increasing the general fund levy. The first two methods would be the most satisfactory to the people. I would respectfully call your attention to the large number of state boards and departments created during the last few years which demand an army of secretaries and clerks and tons of printed matter, many of which have proven very expensive luxuries to the people, the chief beneficiaries being the successful place hunters. Credit to you, Governor; you commenced the pruning process by vetoing the bill creating the supreme court commissioners, and the supreme court has kept pace. A saving to the taxpayers of not less than fifty thousand dollars per biennium has been effected. It is hoped that the same process will continue until the appropriation will not necessarily exceed the possible income of the state. The persistent effort of the county authorities to shift the burden of state taxes by lowering the assessed valuation of the property within the county has resulted in decreasing the revenue of the state.

In 1893 the assessed valuation of the state was \$193,733,123; in 1900, \$171,747,593. With our increased population and wealth, the assessed valuation of the state is \$1,985,550 less than it was seven years ago, a discreditable showing, indeed. It is the duty of the state board of equalization to equalize the state taxes between the counties by raising or lowering the state levy. Under the present conditions, the variation of one mill hurts the power of the board, hence the name equalization board is a misnomer. The board should have the power to change the assessed valuation.

The municipalities of the state during the biennium ending November 30, 1898, issued bonds aggregating \$944,077, during the biennium ending November 30, 1900, an increase of

FREE THESE ELEGANT SETS. 56 PIECES EACH. FULL SIZE FOR FAMILY USE. FREE

Columbia, Tenn., Dec. 15, 1900.
Dear Sirs:—I received the tea set for which please accept thanks. They were perfectly satisfactory, and I think will get up a club before long. Yours truly,
Miss Lucy BROWN, 35 McKay St.

Bethel, N. C., Dec. 21, 1900.
Dear Sir:—I received the premium which you sent me to-day and pleased to get it. It is a beauty. I shall use it very much for it. I shall try to get up a club for your paper. I hope you will send me one, as it will aid me in my work. I will show the premium you sent me to my friends. They are anxious to have your paper to come at once. My wife says that you are a good man and reliable. She will help me to get up the club. Hoping you will mail the sample copies at once. I remain, Yours truly,
W. H. JOHNSON.

Granville, Mass., Dec. 21, 1900.
I received your premium dishes quite safe. Am well pleased with them and every one that sees them is delighted with them, and I shall do all I can to get you subscribers to your magazine. Yours truly, Miss M. PATTER.

56 PIECE BREAKFAST SET

Contains: TEA POT, SUGAR BOWL, CREAM PITCHER, 12 Plates, 12 Teacups, 12 Saucers, 6 Fruit Plates, 6 Butter Plates, 1 Bowl, 2 Cake Plates, 1 Covered Dish, 1 Platter.

56 PIECE DINNER SET

Contains: TEA POT, SUGAR BOWL, and CREAM PITCHER, 12 Plates, 12 Teacups, 12 Saucers, 6 Dessert Plates, 6 Fruit Plates, 6 Butter Plates, 1 Bowl, 2 Small Platters, 1 Cake Plate, 1 Soup Tureen.

56 PIECE TEA SET

Contains: TEA POT, SUGAR BOWL, and CREAM PITCHER, 12 Plates, 12 Teacups, 12 Saucers, 6 Large Plates, 6 Small Plates, 12 Butter Plates, 1 Covered Dish, 1 Large Platter.

MENTION YOUR CHOICE—STATE WHETHER YOU WANT A BREAKFAST, DINNER, or TEA SET; NAME DECORATION DESIRED—BLUE, BROWN, PINK, GREEN, or GOLD.

EVERY PERSON answering this advertisement can get a handsomely decorated set absolutely free—we mean it. A straightforward, honest offer, by a reliable House to advertise its business, for everybody to accept. Send at once your name, post-office address, and nearest Express or Freight Depot and you will receive it. Remember every one can have their choice of a 56 Piece Breakfast, Dinner, or Tea Set Free. All sets carefully boxed and packed at our expense. No one is barred out—we positively will not go back on it, no matter what it costs us.

FASHION COMPANY, Station D, Box 35, New York City.

TO OUR READERS.—This company is reliable and carry out every promise made in this advertisement; we advise all wishing a 56 PIECE SET of CHINAWARE to reply at once. DON'T DELAY.

COUPON
NUMBER
2533

CONDITION.—Only pin this NUMBERED COUPON to your name and address and with it you must send 10c. silver or stamps to help pay advertising expenses and you will receive a four month subscription to a beautiful magazine together with our offer of a 56 Piece China Set (exactly as illustrated) which we shall positively send the same day this coupon is returned. If you comply promptly and accept, we will carry out this offer to ship a full 56 Piece Breakfast, Dinner, or Tea Set absolutely free, all boxed and packed at our expense and further guarantee against breakage or damage. This extraordinary inducement is made because we want a big circulation quick, and if you wish a set of dishes FREE don't delay.

The prompt monthly remittances of the county treasurers to the state treasurer of the money belonging to the state evidences the splendid condition of the county treasurers. An exchange of views between the state treasurer and the county treasurers and county treasurers' examiners, pertaining to their respective offices has resulted in much good. A uniform system of bookkeeping has been established. Carrying due bills of individuals as cash by the county treasurers has been discontinued; moneys collected by the county treasurers belonging to the state are remitted to the state treasurer at short intervals; all of which is an improvement over old methods and resulting in a saving to the taxpayers in the last four years of over seventy thousand dollars in interest, as shown by the report of the state treasurer. By remitting the state funds to the state treasurer each month, the county treasurers are released of the responsibility of handling large sums of state funds, and enabling the state treasurer to call interest-bearing warrants at short intervals.

The inequalities resulting from the present construction and enforcement of the revenue law relating to assessment and taxation is agitating the minds of the people. Immediate legislation is demanded. Any proposition to make radical changes in the revenue laws of the state is deserving of careful and thorough investigation and to the end that enactment may make taxation more nearly equal than under the existing conditions. The argument that the enactment of the law providing for penalties for a failure by the assessor to list the property at its cash value, which amount all evils attending the present law is erroneous. The present law requires the assessment of property at its cash value. Township and city assessors are directed under the present law to meet in their respective county seats and agree upon an equal basis of valuation of the kind and kind of property to be assessed in their respective jurisdictions. The intent of the law is that they shall at said meetings determine the value of the property and list it at its money value. But the assessors take a different view as to their duty and agree upon a basis with but little reference to the real value of property, going so far as to agree to assess credits at from twenty to

twenty-five per cent of their face value. This appears to me to be a direct violation of the law, yet it does not necessarily result in unequal taxation. If all property was assessed at one-fifth of its original value, there would be no injustice to the taxpayers. In fact the only injurious result that could possibly result that could come from the low valuation is, reducing the revenues below the actual needs of good government. Admitting the fact, that the revenues are not sufficient to meet the outstanding obligations and current expenses of the state, would it not be better to enact a law that would absolutely tax all kinds of property rather than to increase the value of the property that now bears the burden of taxation? In a large measure, credits and money escape the vigilant search of the assessor and escapes taxation. These items constitute at least one-third of the personal property of the state and the law that would reach them will materially increase the revenues without injustice to any interest. And this can be done by making void all credits that do not bear the evidence of having been listed for taxation.

My duties relating to the insurance department of this office have been pleasant and proved satisfactory. The insurance companies have been required to comply with the rules of this department, to which they have generally cheerfully acquiesced. I have continued to enforce the reciprocal features of our insurance laws and as a result the fees of the auditor's office belonging to the state have continually increased. During the biennium covered by this report, the enforcement of these laws have added to the funds of the state treasury the sum of \$80,455.96.

As in my former report, this department again recommends the enactment of a law reducing the amount of cash in capital necessary to authorize the organization of home surety companies. In compliance with the law, this department has carefully kept a record of and duly passed upon all the bonds issued by the various municipalities of the state. The value of the bonds has been greatly enhanced by the completeness of the records as demonstrated by the improved condition of this office which was fully explained in my former report. The expense of the

keeping of these records, however, is borne by the state without any benefit to the state. The legislature should enact a law providing for the meeting of this expense by authorizing the charging of a nominal per cent upon the amount of the issue in each particular case.

For further information as to the financial condition of the state, I submit a full and complete statement in tabulated exhibits hereto attached and made part of this report. Respectfully submitted,
JOHN F. CORNELI,
Auditor of Public Accounts.

An Irresponsible Kid

Editor Independent: Today in looking over The Independent my attention was attracted to a very peculiar paragraph over the signature of S. S. Lee. "The father of Lies" may be a very correct nom de plume for the State Journal, but still it would be very misleading to most people. The present appellation was given to the kid before its mind was thoroughly developed. The people got used to the name and also to the abnormal "State" of mind of those who run it. I do not think that the kid is responsible for its abnormal "State," nor for the insane jottings it calls a "Journal." Many children have been known to inherit disease contracted by their parents and insanity is a disease of the mind that in many instances has been handed down from parents to children. This kid in the abnormal "State" has been the unlucky recipient of hereditary insanity.

While Jesse James was in New York if he had gone by his proper name there would have been many detectives ready to present him with a pair of bracelets, but under his nom de plume he was able to fool the people even in the highest circles of society. So it would be with the State Journal. We are used to the thing now under its inherited name and conditions and we know about how much dependence can be placed in its journalism. Lies are composed of misused truths. A truth may be written by an individual and then he may for some cause best known to himself, sign another man's name to it and thus place it in a false position and he would make himself a "father of a lie" by so doing. When once this is detected very few would wish to trust a man of that

kind. In your issue of January 24, I read an article headed "Yesterday's Lies." I thought it splendid, but I imagine that the editor who makes the attempt to review but a small portion of the lies published in the news of the day will have his hands full, but every editor should try to keep them out of his own paper.

JOSEPH S. LEE, Sr.
Chesterfield, Neb.

TREE PLANTING

The Advice of Morton, Miller & Co. Has Cost Nebraska Farmers Thousands of Dollars.

Editor Independent: In my letter on tree planting published in The Independent last week the printer made me say: "The white oak is one of our native trees and will grow anywhere in Nebraska." If the reader will change oak to ash he will get my meaning.

However, the white oak would not be as bad a tree for general planting in Nebraska as the white pine, which Mr. Morton so earnestly recommends. It has been a great misfortune to the people of our state that some of the men who have all along assumed the leadership in matters pertaining to forestry, should have lived in the river countries. Trees that Dr. Miller may successfully plant in his "Seymour park" in Omaha or Morton in his "pinetum" at Arbor Lodge or those which Robert Furnas may recommend from his experience at Brownville, will not do at all in central arid western Nebraska and I believe I can truly say that there have been hundreds of thousands of dollars lost to the people of this state by following the advice of men who are too "conservative" to see very far beyond the boundaries of their own farms.

As a matter of fact the white pine which Mr. Morton shows up so beautifully in the Conservative will not do well west of Lincoln and will totally fail one hundred miles west of that point.

Those who wish to plant pines will make no mistake in planting the pinus ponderosa, which is a native of western Nebraska and the Black Hills. It grows rapidly in our dry climate and the long needles make a full and dense foliage while the tough compact fiber

There is Something to See Along the

FRISCO LINE

The Line to the Land of Lead and Zinc

The Quick and Most Comfortable Route from

ST. LOUIS AND KANSAS CITY

To Points in

Missouri, Arkansas, Texas, Kansas, Indian Territory, Oklahoma, The Southwest and Far West.

Every Modern Appliance for Comfort
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Write to Room No. 726 Century Building, St. Louis, for one of our illustrated pamphlets, entitled

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The most comprehensive railroad literature for the home-seeker or investor ever distributed gratuitously.

The Farmers' Supply Association of this city have received several carloads of farm machinery, buggies and wagons during the past week. The managers anticipate very large sales in those lines during the spring months.

The Sugar Trust Rules

Sugar trust seems to have absolute control of the government in everything that affects its interests. It made the president proclaim himself a liar. It caused congress to reverse its action and both houses to disregard the plain dictates of the constitution. It was powerful enough to change a policy of the government that had prevailed for more than a hundred years. Its orders are law to the president, the house and the senate and we are now waiting to see if it is true in regard to the supreme court. The Porto Rican legislation and all it involves was the work of the sugar trust. All the departments at Washington obey its orders instantly. Secretary Gage obeys its orders as implicitly as ever an orderly obeyed his colonel. The director of the sugar trust visited his office and immediately Mr. Gage issued an order to all collectors of customs to collect a duty of 64 kopecks on each pound of refined sugar imported from Russia. (A kopeck nearly equals a cent and a pound is a Russian weight of 36 pounds.)

There is not a particle of doubt that the Russian government will retaliate. From the Pacific coast there has grown up a flourishing trade with Russia as well as from the Atlantic seaboard. Russia imports from this country some millions of dollars' worth of railroad supplies, agricultural implements and other merchandise. If Russia puts a retaliatory duty on these goods, that will give European manufacturers an advantage and that trade will be lost. The gain will be a few thousand dollars added to the enormous income of the sugar trust. That is what the sugar trust wanted.

The men who will be struck by this are the ones who supported the trust party. The farmers will not be affected. They have to pay the trust price for sugar anyhow. The thing that The Independent would draw attention to is the complete power of the trusts over the government. As long as it is run by Mark Hanna, their orders will be strictly obeyed.

Our illustration is the largest Percheron stallion in the United States, drawn from the largest imported and home-bred registered stallions and mares in Nebraska. That of Frank Iams, St. Paul, Neb.—"Iris" Percheron mare—weight 2,460 lbs. She is a model "drafter" in size, and individuality, royally bred, and one of the grandest brood mares on earth. One of her sons sold to Iowa parties last year at \$3,000 and one at \$2,000. She has never been beaten in a show ring, having won over \$2,000 in money prizes for Iams. "Iams Bon Ton" son of the noted mare "Iris." He is black, weight 2,540 lbs., and a first class "top-notcher" in any country on earth. He is one you can hardly take your eyes off when you get sight of him. A drafter in size and quality. A coach horse in style and action and he has a right to be, as his sire and dam have been first and sweepstakes winners at leading state fairs. He won first prize at Illinois, Iowa, Nebraska and St. Louis and Omaha. Eppo and his dam "Iris" did the same trick at the same time. These are the kind of draft stallions and mares to be found at "the home of the winners." Iams imported more black stallions from France than all importers of Nebraska in 1900. He speaks French, knows the power of the board, hence the name equalization board is a misnomer. The board should have the power to change the assessed valuation.

Frank Iams
1st Prize, 1st old
Percheron Stallion at St. Louis and Neb. State Fairs 92-93
and over CHICAGO WORLD'S FAIR WINNERS. Wt. 1620 lbs.

"Iams Bon Ton" 17443

Frank Iams Sweepstakes
and 1st Prize Percheron Mare at
St. Louis Kan. and Neb. State Fairs 91-92-93
and over Paris and Chicago
"Worlds Fair Winners"
Wt. 2240 lbs.

Iris (9223) 14595

F. Iams sold the highest priced draft team at South Omaha January 31, 1900, at \$400 an auction, best bred and packed by Iams. Sold amid shouting and waving of hats, etc.

Iams is selling more big ton stallions to Iowa and Missouri men than any other state.