

## HOUSE ROLL 171

Associate Editor Writes a Letter to the Omaha Bee and the World-Herald

Excerpts from last week's comment on House Roll 171 were reproduced by the Omaha Bee and the World-Herald. Since then, learning that Senator Way of Platte and one or two fusion members of the house had expressed themselves as opposing the bill, the associate editor called upon Senator Way to learn the reason for his opposition. The senator felt that fusion papers were attempting to whip him and other fusion members into line for a bill which, in his judgment, if certain defects were not cured, must result in double taxation; and he represented the idea of an attempt to coerce him into voting for House Roll 171 simply because Omaha people assure him it is all right. The senator is in favor of applying the home rule idea for municipal taxation to all cities in the state, but he pointed out certain defects, not so much in House Roll 171 as in the effect it would have when applied with the metropolitan school law in levying school district taxes. These are set out at length in the following letter which was sent Tuesday to both the Bee and the World-Herald.

In reply to this letter the following telegram was received Wednesday noon:

"Omaha, Neb., Feb. 18, 1903.—Chas. Q. De France: Yours on House Roll 171 evidently written without knowledge that amendments were preparing to meet objections you raise.

"VICTOR ROSEWATER."

This will be good news to those who wish to solve the problem of equitable city taxation. Just upon what theory these amendments will be made The Independent has not learned. If the levy for school district taxes in Omaha could be made on the county valuation instead of the city valuation, the difficulty would be overcome as far as Omaha is concerned. The associate editor's letter is as follows:

To the Editor: Your paper has seen fit to quote from the columns of The Nebraska Independent certain expressions of opinion as to the merits of House Roll No. 171 and as to the duty of fusion members of the legislature to stand solidly by the bill. Press of work had prevented me from securing a copy of the bill and I had relied upon the statements of those in a position to know, that its sole provision was to eliminate from section 98 of chapter 12a (the Omaha charter) the words: "Provided, that the tax commissioner shall take the valuation and assessment of railroad property within the city limits from the returns made by the state board of equalization to the county clerk." I was not aware that House Roll 171 also attempts to amend section 85 of article I. of chapter 77 (the revenue law). As to whether this attempt to amend parts of two distinct and separate statutes contravenes that portion of section 11 of article III. of the state constitution—"No bill shall contain more than one subject"—I shall not discuss, although it seems to me to come dangerously near the unconstitutional line.

In order that what follows may be made perfectly clear, permit me to quote section 2 of House Roll 171:

Sec. 2. That section 85 of article I. of chapter 77, entitled "Revenue," of the compiled statutes of Nebraska, 1901, be, and the same hereby is amended to read as follows: "Sec. 85. Railroad and telegraph property assessed by the state board of equalization, as provided in section 40, shall be apportioned by the county clerk among the respective precincts, townships, SCHOOL DISTRICTS, road districts, CITIES, and villages in which the same may be entered on the tax list, and collected by the county treasurer; PROVIDED THIS SECTION SHALL NOT APPLY TO CITIES OF THE METROPOLITAN CLASS."

The proviso following the words "county treasurer" is the new matter in the proposed amendment. I have capitalized the words "school districts" and "cities" to call attention to the fact that the proviso makes an exception in favor of Omaha, the only metropolitan city in Nebraska, not only as to railroad and telegraph assessed valuation for CITY purposes, but for SCHOOL DISTRICT purposes as well. And herein lies the justice in the railroad contention that the effect of House Roll 171, if it shall become a law, will be either (a) to result in double taxation of railroad property, or (b) to rob outlying school districts along the railroad for the benefit of the metropolitan school district of Omaha.

That the levy and collection of CITY

taxes, for CITY purposes, in Omaha could in any manner have any connection with the levy and collection of SCHOOL DISTRICT taxes out in the state, seemed to me too absurd for any fair-minded legislator to contemplate for a moment, and the articles in The Independent were written with this phase of the question in view. I had no idea that those pushing the bill, "asking only simple justice," were holding back anything. I firmly believed that the sole object of the bill was to permit the city authorities of Omaha to do for purely CITY purposes, what every fair-minded man is willing to concede not only to Omaha, but to every other city and village in the state, that is to say, "authority to assess and collect taxes . . . uniform in respect to persons and property within the jurisdiction"—something which Omaha, South Omaha and Lincoln are not now permitted to do. "He who asks equity must come with clean hands," however, and by carefully avoiding mention of the fact that SCHOOL DISTRICT taxes, for the metropolitan school district of Omaha, are levied upon the CITY assessed valuation, instead of the COUNTY valuation, the partisans of House Roll 171 have placed themselves in a position to defeat the meritorious features of their bill.

It is obvious that state government covers every foot of railroad within the state, and so far as concerns state taxes it matters little from what particular county or counties they come, so long as railroad property on the average pays as much state tax per \$100 of "fair cash value" as other property over the state pays on the average. Outlying counties along the line of railroads having terminals in Omaha contribute to the creation of value in those terminals, and the system of dividing the total value of any given road by the number of miles of "line" in that road—thus arriving at a per mileage valuation—could have no other object than to give outlying counties, for local taxation, a greater share of railroad valuation than the value of railroad property within those counties would warrant if assessed without reference to any other part of the road.

It is also obvious that county government also extends over every foot of railroad in the state, and whatever of the value of Omaha terminals is not taxed for county purposes in Douglas county is taxed for county purposes in other counties along the line. Whether the entire assessed valuation in the several counties is high enough, as compared to other property in those counties, is wholly another question and need not be discussed here.

It is equally obvious that school districts cover every foot of railroad in the state, and as far as concerns the assessed valuation of railroad property, the "distribution" for SCHOOL DISTRICT purposes is just as complete as it is for county purposes.

But CITY government does not cover probably to exceed a tenth part of the miles of railroad "line" in the state, and the "distribution" theory is obviously wrong—even if we concede it right for other purposes—because at least nine-tenths of the great terminal values in the larger cities wholly escapes paying CITY taxes anywhere.

I do not purpose to discuss the merits of the "distribution" idea as applied to state, county, and school district taxes. It is amply sustained by good authority—and we have the system. But CITY taxes pay for a peculiar and necessary service to all property holders within the city, of which the railroads are doubtless among the greatest beneficiaries, and all property within the city limits should contribute toward paying these expenses as the constitution contemplates: "Uniform in respect to persons and property." This can best be done by the method outlined in House Roll 171, as far as it relates to CITY taxes. That is to say, the property values actually present in any city jurisdiction should be taxed for city purposes without reference to any other place whatsoever.

But I note that section 21, subdivision XVII., chapter 79, Compiled Statutes (relating to metropolitan schools) empowers the city council to levy school district taxes upon the CITY assessment. Under the present Omaha charter, with its railroad exception, this does not disturb the "distribution" as between school districts along the lines entering Omaha, although it works a discrimination between the railroads and other taxpayers in Omaha, on account of the lower rate of levy possible because of the higher assessed valuation of other property. Should House Roll 171 become a law, and the terminals in Omaha be assessed at their "fair cash value," the result would be double

taxation, not because of the levy for purely CITY purposes, but because of the levy for SCHOOL purposes. The major portion of the value of those terminals would also be taxed in other school districts along the line. This any fair-minded man can see. Possibly this defect can be cured by requiring the school taxes for the metropolitan district of Omaha to be levied upon the assessed valuation of property as returned by the precinct assessors for state and county purposes. But House Roll 171 as it stands, considered in the light of section 21 of the school law above mentioned, will do the very thing which its partisans have said it would not do—affect school district taxation along all lines entering Omaha.

Unless these defects are cured, populist and democratic members of the legislature are warranted in voting against House Roll 171 without being subjected to the suspicion that they have put on the railroad collar. Cure the defects and let us learn "Who's Who in the Nebraska Legislature."

CHARLES Q. DE FRANCE,  
Associate Editor Nebraska Independent.

(Thursday morning: Representative Ten Eyck has introduced H. R. 330, which takes the place of H. R. 171 and cures the defects pointed out above.—Ed. Ind.)

## The People Approved

In 1882 the assessment of 1,944 miles of railroad in Nebraska aggregated \$12,680,670, or \$6,519.76 per mile. In 1902 5,706 miles of railroad in Nebraska were assessed for \$26,422,732, or \$4,636.92 per mile. At the mileage rate of 1882 the assessment for 1902 would have been \$37,197,880, or \$10,775,148 more than the roads have been assessed for last year. And yet John N. Baldwin insists that the railroads are paying more than their share of taxes now when every mile of railroad in Nebraska is worth fully double its value of twenty years ago.—Omaha Bee.

The Independent believes in a fair statement of facts, and the above is not so, for the reason that it assumes that other property on the average was assessed as high in 1902 as it was in 1882. Farm lands, which constitute more than 50 per cent of the total grand assessment roll, were assessed on the average in 1882 at \$3.05 per acre. In 1902 at slightly less than \$2.53—or a reduction of 17 per cent in the assessed valuation.

Assuming that both farm lands and railroads increased in actual value in the twenty years in about the same ratio, then the assessed valuation of a mile of railroad in 1902 could have been 17 per cent lower than in 1882 without violating any of the tenets of uniformity. But if the Bee's figures are correct, the assessed valuation of a mile of railroad in 1902 was nearly 29 per cent lower than in 1882—which, of course, shows a big tax-shirking on the part of the railroads, but not so great as the Bee's presentation indicates. But why harass the public with these figures now? The whole matter was fought out last fall in the state campaign and decided in favor of the railroads. Mr. Weston, the only member of the board of equalization who was a candidate for re-election, had the greatest majority of any candidate on the republican state ticket, and he was the only republican candidate who stood up manfully for the assessment as made and opposed any increase. The people by their votes said, "Well done, good and faithful servant; we are willing to pay a large portion of the taxes the railroads ought to pay—in fact, we like it." So why drag forth the corpse of increased railroad taxation? It is even more dead than free silver!

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ROBT. W. FURNAS,  
Brownville, Neb.

Cleveland is noncommittal about his candidacy for the democratic nomination. When asked the direct question by the Cincinnati Times-Star he replied: "I cannot possibly bring my mind to the belief that a condition or sentiment exists that makes any expression from me on the subject of the least importance."

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STATE OF NEBRASKA.  
—OFFICE OF—  
AUDITOR OF PUBLIC ACCOUNTS.

LINCOLN, February 1st, 1903.  
It is hereby certified that the American Insurance Co. of Boston, in the State of Massachusetts, has complied with the insurance law of this State, and is therefore authorized to continue the business of Fire and Lightning Insurance in this State for the current year ending January 31st, 1904.  
Witness my hand and the seal of the Auditor of Public Accounts, the day and year first above written.  
[SEAL] CHARLES WESTON, Auditor of Public Accounts.  
J. I. PIERCE, Deputy.

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## Notice of Special Meeting

Notice is hereby given that a special meeting of the stockholders of the National Manufacturing Company, a manufacturing corporation organized under the laws of the state of Nebraska doing business at 1300 to 1334 N. street in the city of Lincoln, Lancaster County, Nebraska, is called to meet at the office of said manufacturing corporation at 6 p. m. Monday, March 16th, 1903, for the purpose of electing a board of directors for the ensuing year.

Dated February 11, 1903

J. H. RING,  
President,  
C. M. RING,  
Secretary.

## S. B. Iams, Attorney

the District Court in and for Lancaster county, Nebraska. Luther Batten, Plaintiff vs. John Young, Mrs. John Young, his wife, first name unknown, E. R. Young, first name unknown, Mrs. E. R. Young, first name unknown, E. R. Rayburn, first name unknown, and Mrs. E. R. Rayburn, first name unknown, defendants.

## NOTICE TO NON-RESIDENT DEFENDANTS

The defendants John Young, Mrs. John Young, his wife, first name unknown, E. R. Young, first name unknown, Mrs. E. R. Young, his wife, first name unknown, E. R. Rayburn first name unknown and Mrs. E. R. Rayburn his wife first name unknown, non-residents and defendants in said cause will each take notice that the plaintiff, Luther Batten on February 11th 1903 filed his amended petition against said defendants and each and all of them in the District court of Lancaster county, Nebraska the object and prayer of said petition being to have title to the real estate described as north (N 1/4) of southwest quarter (S. W. 1/4) of section (8) township eleven (11) range eight (8) Lancaster county Nebraska, quieted in said Luther Batten, to have the cloud cast on plaintiff's title by the claims of said defendants and each and all of them removed and to have them each and all forever barred from asserting any claim against said lands and to have the record title of said John Young cancelled as against said plaintiff. You are required to answer said petition on or before Monday the 23rd day of March 1903.

LUTHER BATTEN,  
Plaintiff.

## AMENDMENT TO ARTICLES OF INCORPORATION

Notice is hereby given, that there has been filed in the office of the County Clerk of Lancaster County, Nebraska, an amendment to the articles of incorporation of the Farmers Union Ditch Company, whose original articles of incorporation have been hitherto filed in the counties of Buffalo and Dawson, Nebraska, which amendment was adopted at a meeting of the stockholders of the said company, held at the office of the Company at Kearney, Nebraska on February 15th, 1902, and is as follows: Article II. The principal place of business of this corporation shall be the city of Lincoln in the County of Lancaster and State of Nebraska.

HENRY E. LEWIS,  
Secretary.