AFFAIRS OF STATE.

Governor Thayer's Message Delivered Refere the Two Houses.

Suggestions and Recommendations

Regarding Matters of Importance.

The Railway Problem Discussed.

Following is the message of Governor Thayer, delivered to the two houses be-

fore taking the oath of office for a sec-Gentlemen of the Senate and House of Representatives: Under the blessings of divine providence you are permitted to meet in the Twenty-first session of the legislature of the state of Nebraska. It is a subject of congratulation that you meet under such favorable auspices. During the year that is drawing to a close, general health and prosperity have prevailed. The labors of the husbandman have been followed with bountiful crops; and on every tion. side there are evidences of general content-Fish commission.. State board of pharmacy ... ment and satisfaction. The excitement of State university. our national quadrennial election has Migcellaneous ceased, to be succeeded we may safely assume by a healthy confidence in perma-

a degree of improvement in all material in terests not hitherto reached. The constitution makes it the duty of the executive at the opening of each biennial session of the legislature to furnish a statement of the condition of our public affairs, and to recommend the adoption of such measures as, in his judgment, will best subserve the interests of the state and promote the public welfare.

nent public policies, which shall guard and

foster American industries and American

labor. Under the influences of fixed sys-

tems, it is reasonable to anticipate a new

impetus to be given to the various branch-

es of business pursuits, to be followed by

FINANCES. Your attention is invited to the reports of the treasurer of the state and of the auditor of public accounts, which will give you a clear idea of the financial affairs of the commonwealth. The treasurer is the general receiver and disburser of all the public funds, while the auditor is the general accountant of the state. The reports of these officers contain complete and most valuable information in regard to the financial affairs of the state, which are, of course, of deepest interest to all the people. It will be your duty to give to them an exhaustive examination. I believe the financial condition of the state to be highly

REPORT OF THE STATE TREASURER. Balance in the treasury November 30, 1886.....\$ Receipts December 1, 1886,

to November 30, 1888 4,236,528 94 Total receipts Disbursements December 1, 1886, to November 30, Balance in the treasury No-

vember 30, 1888. Receipts during the fiscal term to November 30, 1888. 4,236,528 94 State tax received from counties. 2,287,093 43 Revenue from land and oth-

Transfers from other funds.. 268,299 06 Disbursements during the Legislative appropriations, warrants redeemed 2,280,966 55 School fund apportionment warrants redeemed. Bonds purchased and mis-604 692 19 cellaneous.

268,299 05

Transferred to other funds .. Disburssments greater than receipts. Balance in treasury November 30, 1886. Balance in treasury November 30, 1888.

BALANCES NOVEMBER 30, 1888. of the various funds on hand in the office of the state treasurer: 181,681 41 School, permanent.....

270,663 79 School, temporary..... University, permanent 7.198 14 University, temporary...... 50,129 65 Agriculture college endow-9,504 52 ment ... Penitentiary. State bonds. Insane hospital. Normal building .. 6.235 65 Normal endowment..... Normal interest..... 734 51 1.624 32 Normal library .. State library 4,100 00 University library..... 1,385 00 State funding. Capitol building. Reform school building ... 57 57 Institute for feeble minded. Live stock indemnity..... Saline land lease ..

Saline land stock yard

Interest charged county

treasuries ... Capitol sale of state lots\$ 936,298 72 REVENUE AND TAXATION. The assessed valuation of the taxable

506,266.25, being an increase of \$16,573, 695.74 as compared with the assessment The assessment of 1888 gave the value of the property of the state for the purposes of taxation as \$176,012,820.45. giving a total increase for two years of \$32,080,249.94. The rate of interest for state purposes for the year 1887 was 8½ mills, and for the year 1888 71/2 mills on each dollar valuation, and there has been

collected during that time the sum of \$2,-286,931.29, distributed as follows: General fund .. Sinking fund. 168.355 06 School fund. 280,972 58 University fund. Penitentiary fund .. State bond fund 46 48 180,794 92 Capitol building fund .. Reform school building fund. 36,294 52 Normal building fund. Institute for feeble minded

35,584 32 Live stock indemnity fund .. 46,024 19 \$2,286,931 39 The levy of 1887 will yield the following amount:

General fund, 4 9-10 mills...\$ 793,434 85 Sinking fund, 4 8 mills....... 90,896 55 90.896 55 School fund, 1 mill... University fund, % mill ... Capital fund, 6-8 mill... Reform school fund, % mill.. Institute for feeble-minded fund, 1/4 mill. 40,126 48

\$1,305,659 78 Total. The levy of 1888 will yield the following

amounts: General fund, 4 and 95-100 \$ 871,668 63 Sinking fund, 1-6 mill. 27,596 49 School fund, 4-5 mill.... University fund, % mill... 140,601 84 Capitol fund, 6-8 mill. Reform school fund, 1/2 mill ... 22,004 60 Institute feeble-minded fund, Live stock indemnity fund, 22,001 60

%mill... 44,003 20 \$1,325,887 79 Total. Appropriations asked for the operating expenses of the state government to March 31, 1891, and for additional improvements as estimated by the head of respective departments, or the state auditor, and by

the heads of public institutions, are as Legislative expenses. 21st session...

Governor's office. 18.800 00 63,200 00 Adjutant general. Commissioner of labor Secretary of state ... Auditor of public accounts Treasurer

Superintendent of public instruction Attorney general.

12,500 00

30,050 00

65,840 00

8,326 00

46.910 00

16.000 00

65.100 00

127,728 -00

323,900 00

170,961 42

147,650 0

215,398 00

43,600 00

73,150 00

53,449 00

189,500 00

85,700 0

19,450 00

16,000 00

225.000 00

704 50

146.882 93

162 319 70

300 00

lands and buildings Board of public lands and buildings Board of educational lands and funds Board of purchase and sup-

Supreme court. State library .. District court .. Normal school. Penitentiary .. Hospital for insane, Lin Hospital for insane, Nor-Asylum for insane, Hast

Industrial school. Institute for blind. Institute for deaf and dumb Home for friendless Industrial home... Soldiers' and sailors' home institute for feeble minded Live stock sanitary com-State board of transporta-

240,050 00 Total. \$2,890,294 00 Items in detail will be found in the reort of the auditor. This, as compared with the estimates of

two years ago, is an increase of \$846,-725.84. This increase is easily accounted for when we consider the growth of the state, new institutions, etc., etc. These estimates cover the furnishing and

the running expenses for the next two years of the new institutions created by the legislature of two years ago, and for the new buildings asked for. DESIRE OF COUNTIES TO ESCAPE STATE TAXA

TION-ONE FUND FOR COUNTY AND STATE. Under our present laws governing assess ment of property for taxation, in my opinion, there is just cause for complaint, and in a majority of cases the trouble arises with the desire on the part of the counties to escape as nearly as possible taxation for state purposes. The auditor, whose duty by law is to make such recommendation as he may see fit for securing uniformity and efficiency in the levying and collecting of taxes, has recommended that the law be so amended that instead of levying a state tax to be extended upon the tax list of a county a certain sum obtained by proportion after an equalization of property values has been made by the state board of assessment be certified to the different counties and paid in the state treas-

ury in quarterly payments. That for the support of both county and state there be but one fund. This recommendation, it seems to me, is a step in the right direction to simplify the work and entirely do away with the strife to escape taxation. The assessed valuation of all 5,180,881 70 property in the state for the year 1888 was \$176,012.65, while, if property had been assessed in its true value, this amount 4,214,582 89 | would have been ten times as large.

The auditor is his report shows a large increase of insurance business in his office. and recommends an additional deputy to take charge of that business. In my opinion the recommendation is a good one, and I trust the same will meet with your ap-

PUBLIC LANDS AND BUILDINGS. The report of the commissioner of public lands and buildings furnishes a large amount of valuable information in regard to the different institutions and properties of the state, especially in regard to the school lands and funds. The tabulated statement shows that the number of acres granted and confirmed to the state for educational purposes is 2,834,398 acres; 162,051.66 have been deeded, leaving a balance of 2,722,336.34 acres, title to which is yet vested in the state. There are now under contract of sale 639,454.16 acres, and under lease contract 1,427, 460.19 acres, and 654,431.99 acres that have not yet been leased or sold. The increase in the permanent school fund in the last two years has been about 13 4-5 per cent. There is now vested in United States securities and registered county bonds the sums of \$1,807,142.35; unpaid principle on sales, \$4,432,048.51, and cash on hand in the treasury, \$293,602.10, making a grand total of the permanent fund of \$653,279.96.

Pursuant to an act of the legislature approved March 31, 1887, the board of educational lands ordered a reappraisement of the unsold educational lands in about thirty counties. From the returns received a marked increase in value is shown, being more than double that of former appraisement.

ATTORNEY GENERAL'S DEPARTMENT.

The report of this officer furnishes a statement of the business transacted in his department during the past two years. Sixty cases have beed heard before the supreme court in which the state appeared as plaintiff or defendant.

The attorney general in his report suggests that I call the attention of the legislature to the great injury that would result to the people of Nebraska should the bill now pending in congress become a law, (meaning the bill providing for an extension of time of the payment of the debt now due the government from the Union Pacific railway company), and to ask that our senators and representatives in congress be requested to oppose such bill. He furthermore says: "The only fair method of solving this great Union Pacific property of the state in 1887 was \$160. problem is to declare the road insolvent and to order the road sold for cash, and

then the state could control it.' After discussing the matter further, he says: "I have challenged your (my) attention to the above facts for the purpose of having you (me) inaugurate some method to determine this much vexed question, and if through our executive and legislative departments, our congressment can be made to act in behalf of the state of Nebraska, the day is not far distant when the whole railroad problem will be settled in this state, the same as in Ohio, Pennsylvania, New York and other states.' It will thus be seen that the attorney general asks me to inaugurate a method by which this whole vexed question can be determined, while he has just previously

declared the sale of the road by the government to the highest bidder for cash to be the only fair method of solving this great Union Pacific problem. I am frank to admit that I am not equal to the task of adjudicating this controversy which has vexed the statesmanship of congress and the country for several years. It may be easily settled on paper-it may be readily disposed of by the dash of the pen-it may be laid to rest by a simple assertion, but when it comes to a practical permanent ad-160,506 26 justment of the matter, it is more than 60.189 72 probable that very grave difficulties may 120,379 44 | confront those who attempt the settle-20,063 24 ment. What becomes of the first mortgage bonds? Who liquidates the first indebted-20,003 24 ness? It must be borne in mind that the government holds only the second lies upon the road and its franchises. If the government should pay off, or should assume the prior indebtednss, it would undoubtedly find itself far more involved

> to more than \$50,000,000. I submit this to your honorable body without favorable recommendation on my part, for the reason that I am not clear that the extreme measure proposed by him are the ones to afford the necessary relief; but on the contrary I fear more disastrous consequences to the government if they should be adopted. My own judgment is adverse to such a recommendation. Furthermore, congress has the supreme and only control of the whole subject, and at this very time that body has it under con-

than before, for this indebtedness, both

principal and interest, must now amount

sideration. In the discussion of this question, I divest myself of all partiality, friendship, prejudice and hostility, seeking neither applause or evading condemnation. But while declining to concur in these recommendations to you, upon which, however, \$180,000 00 | you are free to act according to your wisdom, I distinctly assert that the Union Pa-cific railway and every other railway and 4,200 00 corporation doing business in this state 19,100 00 must be subject to the constitution and

which it transacts business. The Union Pacific cannot claim that it is a foreign corporation chartered by congress and therefore exempt from the operations of state laws, and yet claim the right of eminent domain in the state and the protec

tion of state laws. This view is sustained by the decision of the supreme court of the United States in wolume S, Otto's reports, page 619. Railroad company vs. Penniston, which says "that the company is not a mere creature of the United States, but that while it owes duties to the government, the performance of which may in a proper case be enforced, it is still a private corporation the same as other railroad companies and, like them, subject to the laws of taxation and the other laws of the state in which the road lies, so far as they do not destroy its usefulness as an instrument for government purposes." Sustained by this decision I am utterly averse to any action of ours which shall concede the absence of jurisdiction on the part of the state.

56,500 00 That policy should be adopted and vigorously pursued in connection with this road which will best promote and protect the rights and interests of the government and the people. The kind of settlement the Umon Pacific makes does not interest the people of Nebraska nearly as much as the question of lower and reasonable rates. In the bill now before congress, known as the Pacific railroad funding bill (for ex-

tending the time of payment), to which reference has already been made, there is a provision subjecting the company to the power of the states through which its road runs in respect of state legislation and control, affirming the decision above quoted. And yet our interposition is sought to aid in defeating that measure. In regard to our delegation in congress have this to say, that I have always found

its members ready and anxious to carry

out the will of their constituents. In regard to all railroads in this state, this principle, this right, must be asserted and maintained, namely, that no higher schedule of rates shall exist in Nebraska than prevails in Kansas or Iowa, or other states. The board of transportation now possesses full power. If, however, anything is wanting it should be given them. The members of the board should b chosen by the people. I recommend the

adoption of a constitutional amendment providing for the election of the members of the board, three in number, by a direct vote of the people. The governor devotes considerable space

to the national guards and in closing says: The military power must ever be in complete subjection to the civil power. It can only be called into requisition as an aid and support of the civil authorities. When that is subverted and overthrown, then this reserve force of state must be employed to reinstate and support the civil authority and to protect life and property. "It may be called out," says the constitution and statutes, "to execute the laws, suppress insurrection, riot, and repel invasion." Such emergencies have arisen in all the states. Within a year the governor of the state of Kansas was obliged to put into the field two regiments of state troops to put down an actual war between the adherents of two rival county seats, in which several persons had been slain. The governor of Wisconsin was compelled two rs ago to have to recourse to the national guard of the state to suppress an anarchistic insurrection. What has occurred may occur again. It cannot be denied that a spirit of anarchy ex'sts in many of our cities. It finds a lodgement in this state. There is a nest of anarchists in Omaha. It is only kept in subjection by wholesome fear of the law and the power of the state to enforce it. It is fed by demogogueism. It is matured by those who care naught for the public good; governed by no correct principles, they flourish best in times of excitement, for their purpose is to create strife, incite disorder, inflame the passions and prejudices of the upreasoning and thus weaken the safeguards of society. Those who create and excite mobs are opposed to the existence of any power to suppress them. They would be best satisfied were the restraints of law and order to be overthrown. These men are the pests of society. Some one has tersely written that "if the demagogues were hung there would be no anarchists to

hang." The annual report of the regents of the state university shows rapid advancement in that institution. There are now 186 students in the collegiate department, 126 in the preparatory department and 94 in the school of fine arts. The library contains 11,000 volumes.

PUBLIC EDUCATION. In no commonwealth in our union is there a more general interest in education than in our state. The report of the state superintendent of public instruction shows the schools to be in a very prosperous condition. The total amount contributed for public education during the year just closed reached the sum of \$4,057,274,66, an increase of \$934,659,84 over the amount of the previous year. The value of school property is reported \$5.123,179 for 1888, \$4,779,116.22 for 1887, and \$3,821,317 for 1886. The total attendance of pupils has increased from 194,621 in 1887 to 215,389 in 1888. One of the most striking features in the rapid growth in our educational system is the marvelous increase in our town and city graded schools. In 1886 there were 188 graded and partially graded and city and town schools. In 1888 243 such schools are regularly reported to the state superintendent. These reports should receive careful study, showing as they do for the first time the education afforded, the condition of finances, and the cost per capita of education in the cities and towns. The schools in the rural districts are making commendable progress. A united effort is being made to bring a large per cent of all children into schools and then give them a systematic course of instruction. There were 73 per cent of the entire number of school children in the state actually attending school in 1888. 1887, 70 percent attended. Seventy-five counties held teachers' normal institutes during the summer of 1888. These institutes were attended by 6,488 teachers, who received training and instructions from the best school-men to establish a higher professional standing among teachers, that the schools and pupils may receive corresponding benefits. The condition of our permanent school fund is as follows: Cash on hand Nov. 30, '88..\$ 270,663 79 U. S. bonds 15,000 00 1,377,200 00 326,267 35 State funding bonds..... Claims in attorney general's

5,389 75 Balance due on notes from sale of school lands....... 3,953,203 41

STATE NORMAL SCHOOL AT PERU. No public institution of the state is more deserving of the fostering care of the legislature than the state normal school located at Peru. Four years ago it was found necessary to enlarge materially the normal school building in order to meet a rapidly increasing attendance, and to give such facilities for the education and the training of teachers as were demanded by the grow ing importance of our schools. The aggregate attendance for the last two years was 645. There were graduated for the elementary and advanced department 111 teachers, nearly all of whom are now engaged as instructors in the schools of the state. The attendance for 1887 was 458, and for 1888, 492. There are 310 students in the normal classes the present term, besides forty in the training classes whose

names do not appear in the catalogue. STATE LIBRARY. The report of the state librarian shows 28,810 volumes on hand. An appropriation is asked to furnish the library quarters in the capitol building.

BUREAU OF LABOR. The deputy commissioner of labor presents a comprehensive and exhaustive report on the various subjects relating to the aim and purposes for which the bureau was established. His report discusses the following subjects: Rise and progress of the bureau of labor; labor organizations; views of laboring men; strikes; arbitration; manual training; compulsory education; farmers' opinions on needed legislation; prison labor statistics; farms, area, tenure and value of crops; comparative value of farm products, of manufacturing be hoped that the extensive researches made by the deputy commissioner on these subjects will prove of much benefit in so shaping legislation as to advance the interests of the laboring classes wherever legislation is needed.

ARBITRATION. Conflicts still arise between employer and employe. In my judgment the establishment of a board of arbitration is the most practicable plan for the settlement of these difficulties and which would be fair and just to the interests of both parties. I therefore recommend the establish ment of such a board.

SOLDIERS' HOME. The Soldiers' home was completed for the reception of inmates on the 1st of July last, and it now has fifty-two. The report of the commandant present

the operation of the home thus far. It is made a home in reality, where old soldiers can live in tranquility. Liberal appropriations will be needed to enlarge the capacity of the institution and make it commensurate with the demands that will be made upon it. I trust you will deal with it in a liberal spirit. Congress enacted s law at its last session providing for the payment to each state which has a soldiers' home \$190 a year for each inmate of that home. This will add largely in payment for the running expenses of the institution.

NEBRASKA HOSPITAL FOR THE INSANE. The report of the superintendent of the Nebraska hospital for the insane will show that there were present December 1. 1886, 374 patients, 227 males and 147 lemales; that there have been admitted 421 during the two years, 224 males and 107 females, that there have been discharged 403.

NORFOLK ASYLUM FOR THE INSANE. The report of the superintendent furnishes a complete history of the affairs of this institution, which was completed and opened for the admission of patients on the 15th day of February, 1888. The total number of patients under treatment since the opening of the hospital has been 149. During the year there have been 52 new cases admitted in the Norfolk asylum

The superintendents of these instituions, the Lincoln and Norfolk asylums, have done all that possibly could be done to meet the constantly increasing demands made upon them to provide for additional patients. And I can say for the satisfaction of relatives and friends of inmates that everything which kindness and inteligence, devoted care and attention, could do for their comfort, has been done.

ASYLUM FOR INCURABLES AT HASTINGS. This building is fast approaching completion, but an appropriation will be necssary for fitting it for the reception of patients. As to the amount necessary reference is made to the estimates.

INDUSTRIAL HOME AT MILFORD This building is nearly ready for use but an appropriation will be necessary to furnish it and prepare it for occupancy.

INSTITUTE FOR THE DEAF AND DUMB. The institute for the deaf and dumb, located at Omaha, during the last two years has made good progress in the work for which it was organized and is sustained. There have been 150 children cared for nd instructed during this period.

INSTITUTE FOR THE BLIND AT NEBRASKA CITY. Nov. 30, 1888, thirty-one blind children, who have for the first time enjoyed the advantages of the institution, and the total sus of 1880 was \$2.47, while the tax per enrollment had reached fifty-six. The capita for the same year upon the assessed number present at this date is forty-one. The work in the several departments has steadily progressed and in a satisfactory manner.

NEBRASKA INSTITUTE FOR FEEBLE-MINDED YOUTH. The report of the superintendent of the institute for feeble-minded exhibits the condition and need of the institution. It was opened for the reception of inmates May 25, 1887, rapidly filling up, until the full capacity of the building was reached. There are now 143 applications for admission. The building just completed and ready to occupy will accommodate seventytwo boys. This will not increase the capacity of that institution to that extent, howev r, as the increased number will require more room in the present buildings for dining-rooms, schools, etc. Thus it will be seen that the two buildings already erected will not be sufficient to accommodate those for whom applications have been made up to this time. The number of inmates at present is seventy. The

school department has been organized but little more than a year. STATE INDUSTRIAL SCHOOL AT KEARNEY. The institution known as the state reorm school until the session of the legislature of 1887, is in a prosperous and healthy condition. There are now in attendance 61 girls and 184 boys, a total enrollment of 245. The present attendance shows a net increase of 109 over that

of two years ago. HOME FOR THE FRIENDLESS. cember, 1886, 375 having been admitted and 331 discharged.

NEBRASKA PENITENTIARY. The report of the warden of the penitentiary with the accompanying statistics presents with minute details the affairs and operations of that institution. There have been received into the penitentiary since it has been established 1.465 convicts. Number of those who have been discharged or pardoned 1,118.

Number of deaths..... Leaving in prison November 30, 1888..338 Number in prison December 1, 1886.....328 Showing an increase of ten in two years. Number received by commitment during these same two years ending No-

vember 30, 1888...... The number discharged in the same time under the good time act......269 rooms, etc. This building adds largely to rule should be inexorable in regard to the capacity of the working departments | them. of the prison. Other improvements have been made which have resulted in increasing efficiency, comfort and security. Measures should be taken to give a better system of sewerage to the prison.

LIVE STOCK SANITARY COMMISSION. The work of the live stock sanitary comone in its general purposes and adaptability to practical work.

OIL INSPECTION. The report of the state oil inspector covers a period of seventeen months. The

collected, \$14,920. six months ending December 31, 1887. \$4,587.27. Turned over to the state treasurer January 1, 1888, \$761.03. Salaries of inspector and deputies from January 1, 1888, to December 1, 1888, \$8,908.18. Balance on hand December 1, 1888, \$723.82.

The work has been done by the inspector and deputies located in different parts of the state. The law is being regularly enforced and is giving general satisfaction. The office is self supporting. BOARD OF TRANSPORTATION.

The report of the board of transportation shows that at the time of the taking effect of the law creating the board of transportation, July 1, 1887, there were three cases pending before the board of railroad commissioners. Since that date thirty formal complaints have been filed with the board, making a total of thirty three considered since its creation and until June 30, 1888.

December 20, 1888, five of these cases were still pending and undetermined: four had been dismissed; four had been withdrawn by the complainants, and twenty had been decided in favor of the complainant, and the order of the board in each case has been carried into effect. There have been nearly twice as many informal 31,100 00 laws of this state. No corporation can rise 21,100 00 laws of this state. No corporation can rise 21,600 00 laws of this state. No corporation can rise 21,600 00 laws of this state. No corporation can rise 21,600 00 laws of this state. No corporation can rise 21,600 00 laws of this state. No corporation can rise 21,600 laws of this state. No corporati

and wherever the board has had jurisdiction of the subject matter, it has succeeded in securing a satisfactory adjustment of

BAILROAD FREIGHT RATES. While railroads are a necessity to the people, the people are a necessity to the railroads. The relations they sustain to each other must be mutual and should be so adjusted that the interests of both would be promoted and protected. Those who invest their means in railroad property have a right to expect a fair return on their investment. Those who labor have the same right to expect a fair reward for their labor, which is their capital invested. Railroads should so adjust their tariffs of charges that farmers, grazers, manufacturers, merchants and all who ship over them can do so and receive a remunera-

tive profit from their business. The power of the legislature to establish and enforce reasonable charges on the part of common carriers has been fully established by a decision of the supreme court. And the power must be exercised in all cases where the public are subjected to extortionate charges. The rights of the people must be protected. The power that creates is greater than that which is created. The people create and their power is supreme, and they speak through the legislature to the agencies which have been created for exercising their will.

ASSESSMENT AND TAXATION. Your earnest attention is invited to the necessity for a revision and amendment of present laws regarding assessment and taxation. That great injustice and inequality prevails under our present system is too apparent to require argument to induce conviction. Furthermore, it gives rise to a false impression and does great injustice to the state. Upon the face, it is made to appear that Nebraska sustains the highest taxation of any state in the union save Nevada, which is utterly untrue. The statement is thoroughly deceptive and pernicious, and it results from our exceedingly low rate of assessment. Property in Ne braska is assessed at a lower valuation than in any of the states. To prove the truth of this assertion in regard to four states, for instance, the following table is presented of the assessment value of the principle kinds of property in Minnesota, Kansas, Iowa and Nebraska, which at a glance will prove the correctness of my

statement: Land per acre in Minnesota, \$7.46; Kansas, \$4.24; Iowa, \$7.98; Nebraska, \$3.53. Horses in Minnesota, \$67.30; Kansas, \$31.61; Iowa, \$31.56; Nebraska, \$19.67. Cattle in Minnesota, \$22.21; Kansas, \$9.50; Iowa, \$10.97; Nebraska, \$5.53. Mules in Minnesota, \$63 53; Iowa \$36.07; Nebraska, \$23.01. Hogsin Minnesota, \$2.47; Kansas, \$1.60

owa, \$1.91; Nebraska, \$1.07. These figures are taken from the official reports of the state and are authentic. You will readily observe that land, horses, cattle, mules and hogs are rated at far less value in Nebraska than in Minnesota, Kansas and Iowa; land at less than onehalf what it is in Minnesota and Iowa; horses in Minnesota are more than three times the value of the same animal in our

This low assessed valuation explains this

apparent high rate of taxation and also shows the fallacy of the statement that union but one. The truth is the rate of There have been admitted to the blind | taxation here is below what it is in three nstitute during the biennial term ending states named and in some other states. Our tax per capita in 1885 upon the basis of the population as returned by the cenvaluation of the three states united which have been selected for comparison was, according to the aggregate amount raised by them, \$2.85, as against \$2.47 in Nebraska. The state census of 1885 showed our population to be 740,645. The amount of taxation for the same year raised for state purposes was \$1,700,018.23. Taking the population for that year and the amount of tax raised as just stated, the tax per capita was \$2.38%. Nebraska has thus been made to suffer from the reputation of being the highest taxed state except one, which reputation rests on an entirely false basis This wrong must be remedied. This false impression must be removed. The rate of assessment must be largely increased. It is a well proven fact that a vast amount of property, both real and personal, escapes taxation. Men who maintain an unquestioned reputation for integrity, whose word and oond are good in all business circles, will deliberately cheat the assessor, and will regard it as an evidence of shrewdness and smartness if they succeed. They conceal the possession of notes, certificates of stock and mortgages, while the property and little home of the toiler is seen and known of all, and does not escape the vigilant eye of the assessor. The inequalities in the valuation of property are too glaring not to be noticed, and the evil should be remedied. The law should be equal in all its bearings alike upon the poor and the rich. What is the objection to rating all property, real and personal, according to a fair cash value and requir-The report of the institution shows that ing the owners to give a list of their propthere are 116 inmates as against 72 in Deerty under oath? The levy would then be upon all alike, and would be at a very low rate. Or you can, if in your wisdom it seems best, provide by law that only half of it be subject to taxation. But whatever action you take, I respectfully urge that it shall result in removing the inequalities and injustice inflicted under our present system of assessment and taxation. In my inaugural address two years ago, I said: "Let all taxable property, real and personal, be appraised at its full, fair, actual value." I again urge this with

renewed emphasis. TAXATION OF CORPORATIONS. All parties, whether citizens or corporations, must bear their equal proportion of the expenses of the government. Parties holding mortgages, bonds, certificates of stock, and so forth, should be taxed. Corporations of every description, invest-Important changes and improvements | ment companies, loan companies, or corhave been made since the last biennial re- porations of whatever designation, must port. A two-story brick building, 72x300 | be governed by, and subjected to, the same feet, has been erected and is now fully oc- rules and regulations and requirements cupied by work shops, laundry, bath which are applied to private citizens. This

OMAHA POLICE COMMISSION. Provision was inserted in the Omaha charter at the last session of the legislature which imposed the duty upon the governor of appointing four commissioners of fire and police, two to be selected from each of the two great political parties. mission has been quietly and steadily car- Understanding from this clause that the ried on during the two years last past, and | commission and police department of that the results therefrom as embodied in the city should be non-partisan, I selected four report recently submitted, show a benefit gentlemen, two well known democrats and to the farmers and stock raisers of Ne- two well known republicans, not on acbraska not easily calculated. The law count of their noisy activity in partisan creating this board has proved an excellent | politics, nor as a reward for any particular service that they had rendered their respective parties, but from their well known probity and uprightness of character, and whose reputation during their long residence there was such that it would number of barrels of oil and gasoline in- inspire the people with the fullest confispected was 149,202 barrels. Total fees dence in their administration. From the moment that they entered upon the Salaries for inspector and deputies for duties of their offices they were confronted by a violent opposition from the worst elements of that city and from the city council. Various obstacles were thrown in their way to prevent the execution of their duties. The compensation for their services was denied them and the pay of the policemen appointed by them was also refused. It was a long and bitter struggle as to whether the law should be enforced or the control of the city turned over to the lawless and the vicious. The constitutionality of the provision requiring the governor to appoint these commissioners was raised before the supreme court, and it was sustained by that tribunal. During the continuance of the trouble to which allusion has been made the commissioners and the mayor persevered in the execution of the law with a determina-

> As a result they have the satisfaction of given to Omaha by far the best and most efficient police force and police government which the city has ever had, and which possesses the confidence of all the decent elements of society.

commendation.

tion and firmness which deserves great

STATE HISTORICAL SOCILTY. The secretary of the State historical society reports that the second volume has been issued by the society, containing pected, will be publised in the spring of 1889.

There are now in the library of this asociation 2,021 volumes. NEW COUNTIES.

During the last two years five new countles have been organized, namely, Box Butte, Thomas, Grant, Perkins and Rock counties. Four more will complete their organization on the 15th of this month, namely. Banner, Deuel, Scotts Bluffs and Kimball. The last four were organized out of Cheyenne county. NEW STATE BUILDINGS ERECTED DURING THE

LAST TWO YEARS. The following is a statement of the state buildings erected by virtue of the appropriations made by the last legislature, and he cost of each:

Asylum for incurable insone at Hastings, cost ... Industrial home at Milford. Soldiers' and sailors' home at 20,400 Grand Island. institute for deaf and dumb at Omaha, a one-story brick building to be used for kitchen, dining room, storage and play room. 10,000 industrial school at Kearney, two

family buildings and a building for laundry, also a cooking and out houses. Hospital for insane at Norfolk two wings to main building, a building for boiler house, engine house and laundry, and a building for kitchen, bakery and chapel, and a frame barn, the cost, including the steam heating and machinery. 84,292 Tome for the friendless, a building

for a boiler house, laundry and bake shop ... Penitentiary, a building for shops, laundry, bath rooms and chapel. 39,200 Seeble minded institute at Beatrice, a two-story brick building with a stone basement nstitute for blind, main building, also building for boiler house, 30.700 laundry and coal house.

Grant memorial hall. 19,100 Industrial college building (Nebraska hall)....

INSURANCE OF STATE PROPERTY. The aggregate cost of the public buildngs owned by the state is nearly \$2,500,-000; upon this property it has an insurance of \$1,021,050. The amount appropriated by the last legislature (\$25,000) was not sufficient to place insurance upon the two wings (just completed) of the Norfolk asylum and upon the asylum for incurables at Hastings (just completed) and to meet renewals of policies expiring between December 1, 1888, and the 1st of April, 1889. The other state buildings are insured in reasonable amounts. The law requires the governor to keep all state buildings properly insured. In order to meet the demands for the next two years an appropriation of \$33,004.62 will be necessary, and an emergency clause should be attached.

STATE BANKING INSTITUTIONS. Recent occurrences have drawn attention to the condition of state banks and banking institutions. I respectfully recommend the enactment of legislation which shall provide for frequent examination of these institutions and which shall secure protection to depositors and stockholders.

TRUSTS. If wisdom and statesmanship can devise legislation which shall suppress and destroy | were shortly after married. Immedia gigantic evil which has grown up in these later days under the name of trusts, whereby the strong oppress and destroy the weak, I pray you to exercise that wisdom and statesmanship and blot out the great

PINKERTON MEN. I recommend the enactment of a law prohibiting the introduction of a body of Pinkerton men, so called, into the state, or any other body of men not residents of the state, for the purpose of police and protection duty. DEEP WATER HARBOR. The subject of a deep harbor on the

Texas coast has recently received much attention in the trans-Mississippi region. The establishment of such a harbor into which ships of the heaviest draft could come without obstruction would remove the most serious obstacle to commercial traffic over the Gulf of Mexico, and would open a new and competitive route to the sea.

I advise that you forward a memorial to congress asking it to lend a helping hand to the accomplishment of this im-

portant purpose. Rigid economy must be observed in all disbursements of the public funds, and

appropriations should be made only with adue regard to the public interests. In considering applications for an in crease of force in the different departments and the estimates for appropriations for the ensuing two years the large increase of business must be taken into account. It must be borne in mind that the population of Nebraska has doubled in six to eight years. What was sufficient four years ago

is not sufficient to-day. The doubling up of population doubles the demand for benevolent, charitable, industrial and reformatory institutions. These must be established. They belong to our advancing civilization. Gentlemen, I cherish the hope and faith that your labors during the present session will promote the public interests and

> JOHN M. THAYER. A Remarkable Alloy.

advance the public welfare.

The chief peculiarities of manganese steel, which has for a considerable time been subjected to English experiment, are its great hardness and toughness. the effect upon it of water quenching, and its resistance of magnetic influence. The hardness of the cast material is greatest when the manganese is in the proportion of about 5 per cent, and least at 10 per cent, becoming gradually greater as this percentage is exceeded. When hardest the material cannot be worked in a lathe, though it seems soft when tested by hammering; and at the softest it requires fifteen or twenty times as long for working as ordinary steel. Instead of being hardened by plunging when hot into water, this steel is toughened in an extraordinary degree, and perhaps slightly softed. Suitably tempered, it can be drawn into wire capable of sustaining more than 100 tons per square in. It is a poor conductor of heat and of electricity, and is practically unaffected by the magnet. Ships built from it would cause no deviation

of the compass. World-English. The great advantage claimed by Dr. A. Manville Bell for English as the universal language is the simplicity of its tions, which burden other grammars have practically no existence for us. Dr. Bell advocates further simplification, however, by removing grammatical irregularities-using "childs" instead of "children," "gooder" instead of "better," etc., adopting a more orderly spelling and improving the alphabet so as to give a letter for each sound.

Moving Towns. The common method of showing the slow changes of level of the land is by recording at intervals the height of marks on sea coasts as compared with the surface line of the ocean. A more striking exhibition of the instability of the eternal hills has been observed in were invisible to each other at the beginning of the century, or even thirty or forty years ago, have come into view through the movement of the ground. The roofs appear first, then the upper parts of the walls, as in the villages of Doncier and Marigny, near Lake Chalain. Even within ten or fifteen years important changes have been noted.

William D. Howells, the novelist, will spend the winter in Washington,

Mismarried.

It is often remarked that first marriages are not the happiest. Such may be true, as the magnetic influence is a necessary element in domestic bliss, whether accompanying first or later partners. There may be repeated weddings sanctioned by law and priestly blessing, but there can be but one marriage. Men and women marry for divers reasons sometimes without considering whether the chosen one fulfills their requirements or otherwise, and consequent-13,700 ly remideless disappointments equally as ludicrous as lamentable are the results. Marriage is a voyage where the embarkation is sometimes better

than the sail. The strong-minded females, the men-women, are not the best loved, nor is it the effeminate coxcombs that women dote on. Men like womenly women, and the feminine heart dearly loves that gentle pet restrained power of manly men.

If the first matrimonial venture has been a success woe to to the second edition, even if the fetters are forged in gold, and jeweled with hope. Mammon may be desired, fought for and bought with youth and beauty, but it never fully satisfies and promotes happiness. It is love that gilds the poor man's hovel and makes the palace a home. Sometimes it comes in the flush of youth and lives forever. Again, after several unions it appears later in life as unsullied inpurity as the earlier emo.

Dante was said to be inconsolable after the death of Beatrice, although his friends gave him another wife, thinking the new passion might cause him to forget the old. Similar is the case of an Eastern divine who lost a much-loved wife some years ago by consumption. While very ill he took her to California, hoping she would regain her health. However, she died, and with almost her last words requested her husband when all was over to take her body back to the East for final burial. The request was granted, and the remains were temporarily buried in California, as the minister was without a church

and very poor. Toward the end of the second year he met a widow of wealth who exhibited her preference for him by decided signs. He proposed to her and they ately going East on a wedding journey-the bride's money to defray ex-

penses. · The clergyman, unknown to his young spouse, had his first wife's remains disinterred and shipped on the same train with themselves. Just before reaching Albany the groom signified his desire to stop over there for a day, to which the bride consented. After he had escorted her to a hotel he vanished and was absent for hours. At night when he returned his face wore a melancholy, doleful expression, and he carried a small parcel under one arm.

"Why, Theoplius, where have you been? exclaimed the bride, "and what have you in this paper?" "I've been to the cemetery," answered the sad-visaged husband de-

jectedly. The bride's face expressed deepest amazement, and with an unexpected movement of her pretty form she relieved the unwilling minister of his package and immediately unfolded

the wrappings. "Mercy!" she ejaculated, as her eyes fell upon a tarnish silver coffin plate. "What is this? Have you been grave-digging?"

"She slowly read the inscription on the plate-"Sacred to the memory of Mary, the only wife, now and through eternity, of Theopolius Parr." "The only wife?" she repeated, with an angry toss of her head. "Id

like to know what I am then?" "The instrument of a Divine Providence," he said, as if in a dream, while his lean fingers trembled nervously. "There can be but one marriage. She is the wife and you are my consort," and he fell into a de-

ected silence. Mrs. Theopolius No. 2 thought her husband a trifle insane, but now after years of wedded life she knows better and realizes there are more enviable fates than that of a second wife, especially as every time she places Theopolius' linen in his bureau drawer she comes face to face with that suggestive coffin plate and a pair of small, well-worn slippers, sacred

mementos of Mrs. Theopolius No. 1. ---The Largest Land-Holder.

Wilson Waddingham, the largest land-holder in the United States, and estimated to be worth \$3,000,000, has for his summer residence a fine house with spacious grounds at Savin Rock, just outside of Philadelphia's cityline. His house is the finest dwelling in the State, and cost over \$500,000. It is occupied by his family and was eight years in construction. Mr. Waddingham made his money in the cattlegrammar, which makes English im- raising business, and spends most of measurably superior to every form of his time in visiting his large ranches artificial language as well as to other one of which he recently purchased national tongues. The various moods in New Mexico, consisting of 12,500 and tenses, declensions and conjugates. He is believed to own over 2,000,000 acres of grazing lands. He has also large investments in profitable real estate in several Westtern cities.

Millions of Sheep.

The numbers of sheep kept by the principal sheep nations of the world are almost past enumeration. It is computed that in Russia there are at least 50,000,000, in Germany 24,000,-000, in France 25,000,000, while Spain has 22,000,000, Hungary 14,the Jura mountains, where villages that | 000,000, Turkey 16,000,000, and Great Britain, 22,000,000. In Africa. the Algerians raise 10,000,000, and Cape Colony produces 11,000,000. Uruguay, in South America, has over 20,000,000, while the Argentine Republic has more than 70,000,000. The number in Australia is estimated at 75,000,000, and in the United States there are at least 40,000,000.