

complished, posterity can be trusted to commend the wisdom, foresight and patriotism of the statesmen who founded the system of railroad land grants.

W. W. BALDWIN.

Burlington, Iowa, December 21, 1899.

DELINQUENT TAXES.

The collection of taxes upon personal property in Nebraska City and Otoe county is inexcusably dilatory. There is no reason for such extravagant inertia. It makes the prompt payer of taxes pay a penalty each succeeding year for the delinquent.

To illustrate: The total personal tax levied in Otoe county for the year 1897 amounted to fifty thousand eight hundred and seventeen dollars and twenty-six cents. And out of this beggarly sum, which shows squalid poverty in a county which is famously rich in live stock, and many other kinds of personal property, there has been collected from incorporations nineteen thousand seventy-seven dollars and twenty-five cents. This leaves a remainder of thirty-one thousand seven hundred and forty dollars and one cent. Of this last named amount on January 1, 1899, twenty per cent was unpaid. That is to say individuals were in debt to the county on personal taxes for five thousand nine hundred and thirty-nine dollars and sixty-one cents.

By that date—January 1, 1899,—under the provisions and requirements of the law the treasurer of Otoe county should have filed with either the county clerk or county commissioners his oath declaring this last sum uncollectable and giving the reasons why it was uncollectable.

Did he do so? 1897 was the only recent year fully completed then or now.

The duty of the county commissioners is clearly, under their oaths of office, to meet on the — day of January, 1900, and prepare the lowest possible estimates for the running expenses of Otoe county for the year ending December 31, 1900. This is a good time to study economy and to begin its practice in local government.

The regular tax levy will then be made six months later. It can be made much lower than that of a year ago. It ought to be and it must be lower.

The levy for 1897 was one hundred and sixteen thousand five hundred and ninety-seven dollars.

The levy for 1898 was one hundred and twenty-eight thousand six hundred and seventy-five dollars and ten cents. Here is an increase of over twelve thousand dollars which certainly was not expended for good bridges.

The levy for 1899 was a further increase of about forty-five hundred dollars—over 1898—and aggregated one hundred and thirty-three thousand two

hundred and fifty-nine dollars and eighty-two cents.

With the claim, openly made, that there is a larger amount of delinquent taxes being collected than ever before; this is very unsatisfactory. Expenses are swifter in increasing than those collections are in accumulating.

It is time for a citizens' movement to reduce taxation, to encourage economy and to insist upon a strictly business administration of county affairs.

Compel the county treasurer to collect each year personal taxes or file a sworn statement of the reason of his failure to do so. Because Otoe county is prosperous and rich is no reason for extravagance and waste. THE CONSERVATIVE may be forced to particularize in the matter of items and methods of waste in a future issue.

BASED ON POPULATION.

The subjoined letter is given to the public and the continued discussion of: "Why should 4,500 voters elect a congressman in South Carolina when it takes 35,000 voters to elect a congressman in Nebraska?" is recommended.

The fact that representation is based upon population is very generally known. The constitutional citation of Mr. Chisolm, however, will serve to refresh the minds of many readers of THE CONSERVATIVE and to continue the agitation relative to the inequality of the representation in congress of South Carolina and Nebraska.

The former state bases its representation upon a "population" which the state itself, by various repressive and antagonistic statutes, declares unworthy of the ballot and unsafe to be trusted with the right to vote. South Carolina has studiously, diligently, successfully invented obstacles and erected them as breastworks before election booths, over which the negro cannot climb. The negro is a large part of "the population" and no part of the citizenship of South Carolina. THE CONSERVATIVE thinks that if the negro in South Carolina is not intelligent enough to "vote" he is not intelligent enough to be "counted" for the purpose of getting representation in congress. And while, as Mr. Chisolm remarks, it may be "safe to say that each congressman from South Carolina has as large a 'population' behind him as one from Nebraska has;" it is also safe to say that the South Carolina congressman has not behind him as many educated people, as many equals with himself, in abilities and acquirements as has the congressman from Nebraska. If that "colored population" of South Carolina thinks enough, knows enough and is good enough to be enumerated as a sound basis for representation it is competent to vote. But if it is not competent to vote, it ought not to be a basis of representation there, any more than Indian

tribes are such a basis in the Northwest or mules and cattle and swine a basis in Nebraska. Good common sense objects to the present results and conditions which have been brought about under the system provided for in section two, article XIV of the constitution of the United States.

Letter From Alabama.

BIRMINGHAM, Ala., Dec. 23, 1899.

EDITOR THE CONSERVATIVE:

In your issue of November 30, you ask "Why should South Carolina get a congressman for each 4,500 votes, Nebraska having only one for each 35,000 votes?" If you will refer to Sec. 2, Art. XVI Const. U. S. you will find representation in congress, in the states, is based on population and not on votes. I think it safe to say that each congressman from South Carolina has as large a population behind him as Nebraska has. Any one familiar with elections in most of the Southern states will know that the election of a congressman is determined in the (D) party primaries and that the subsequent election is a mere ratification of that fact. How much safety there may be in such methods interests the congressional constituents and not the country at large except perhaps incidentally. I thought I would reply to the question asked by you for I am sure there is a popular error behind it.

Respectfully,

ROBERT CHISOLM.

The Omaha World-Herald shows that there has been liquidation during the year 1899 of about three millions of dollars of indebtedness in Douglas county which was secured by mortgages upon real estate. And yet its distinguished former editor—who did not evince any fervor in favoring its present editor for United States senator—declares that there has been no real prosperity anywhere since poor little sixteen-to-one was smitten down by a plutocratic sandbag.

The Jacksonian clubs which howl for Bryanarchy and eulogize the unlimited coinage of silver at sixteen-to-one are to be paralleled in religion by organizations of Bob Ingersoll agnostics who will style themselves the John Wesley Banquetters.

A HINT.

There's the "White House," brave Dewey, would that suit you better Than to be to these "Indian givers" a debtor? Will lend it for four years, most likely for eight— Twelve or sixteen would not be a number too great! We know you are modest and honest and true High place and great honor can never spoil you, The republic is safe if you stand at its head— Come then to its rescue, or soon 'twill be dead!

ELIZABETH E. EVANS.