NATIONAL REPUBLICAN TICKET.

FOR PRESIDENT: JAMES A. GARFIELD. of Ohio, FOR VICE-PRESIDENT,

CHESTER A. AETHUR, of New York.

PRESIDENTIAL ELECTORS. GEORGE W. COLLINS, of Pawnee County. JAMES LAIRD, of Adams County. JOHN M. THURSTON,

of Douglas County.

REPUBLICAN STATE TICKET. For Member of Congress, EDWARD K. VALENTINE. For member of Congress (Contingent), THOMAS J. MAJORS. For Governor,

ALBINUS NANCE. For Lieutenant-Governor, E .C. CARNS. For Secretary of State, S. J. ALEXANDER. For Auditor, JOHN WALLICHS. For Treasurer, G. M. BARTLETT.

For Attorney-General, C. J. DILLWORTH. For Commissioner of Public Lands [and Buildings, A. G. KENDALL

For Superintendent of Public Instruct on, W. W. JONES. DISTRICT TICKET.

For Attorney-Third Judicial District. N. J. EURNHAM. HOW THE NEW LAW OPERATES

ever to do with the enactment of the In this issue we present to the taxnew law. Whether they had or had payers of Nebraska, the official transnot, the people will insist that the law cript of the proceedings of the state be repealed by the next legislature. boards of equalization in the assessment of Nebraska railroad property MEN who have been investing for the years 1879 and 1880. The money in Union Pacific stock in Wall facts and figures in this transcript street on the basis of the periodical furnish unanswerable proof of the statements which come from Omaha iniquity of the law enacted by the last | will be a little more careful after readjegislature whereby all railroad proper- ingthe confession of General Manager ty is lumped with the road bed and Clark, that the reported earnings roadway and exempted from all local made to the stock exchange were purtaxation. posely falsified by order of the direc-

Some days ago the Lincoln Journal, ters. At the meeting of the state whose editor, by the way, is a candi- board of equalization last year, Mr. date for the state senate, assailed THE | Clark and Auditor Gannett made the Ben for the vigorous demand it has following representations: made for the repeal of this law. Although the facts which we publish portek by said road includes other to-day were within easy reach of the an actual earning, literally being fictieditor of the Journal, that notorious tious and were included at the apologist for jobbery and capper for request or order of the Board of Direcmonopolies, had the audacity to as lors to make a good showing viz: The wert that the new law was equitable figured at the rate of express matter and did not operate to the disadvan- and the difference between that tage of Nebraska tax-payers. With. amount and the amount as will be ad out sustaining these bare-faced as judicated by the government, will be about one half and the company ask certions by any figures, the Lincoln that, The items of \$223,8 5 11 and Journal insisted that the amount of \$284,414 10 for government are for taxes was the same, but instead of transporting got rument passengers being assessed where the buildings, and freigh, which are not cash transactions, but are considered as a credit machine shops, &c., of the railroads to the government subsidy account. are located, the tax is distributed. The item of \$800,907.57 is for the all over the state and the west- movement of the company's own maern counties derive the benefits is included at the directors request. of the improvements located in Doug The item of \$20,624 52 car service, has Cass, Lancaster, and other eastern is an earning not made in Nebraska, counties. Now let this brazen but is derived from the rent of their a pologist of public thieves and sand west." tax-skirkers compare the figures we print in another column, and then let him explain how in the face of these figures he can defend the new railroad the city some of which are of a marked

By looking at these figures it will to carefully examine their wells and be seen that the Union Pacific railroad drainage system, contaminated water property in 1879, when its depots, de- and defective sewerage being the two pot grounds, machine shops and mach- great sources of this disease. Defective inery were not included in the state plumbing, the accumulation of greate assessment was valued at \$10,366,000 and organic matter in waste pipes and per mile, or \$4,723,786.20 for its en- Insufficient ventilation are also fretire line between Omaha and Sidney. quently responsible for outbreaks of In 1880, when all the depot grounds, malarial and typhoid fevers. machine shops, machinery and other personal property were included in the essesment, the assessed valuation of the sessment which THE BEE publishes toroad was \$10,195 per mile, or \$4,645,- day will be interesting reading for 861.50 for the entire line between both Nebraskans, who are annually Omoha and Sidney. It is a notorious swindled out of their taxes, and, for fact that in the last year the Ucion eastern capitalists, who confide in U. Pacific road has carned more money P. financial statements. than it did the previous year and has added materially to its rolling stock, muchinery, depot buildings and other one trouble before falling into anothimprovements on its line. And yet er. A dispatch from Burmsh anthe road is assessed \$77,924.70 less in neunces that over 1000 Burmese 1880 than it was in 1879. In other troops have arrived on the frontier. words, after including several millions | prepared to make war on the British. of dollars worth of depot grounds, depot buildings, machine shops, mach-Union Pacific is assessed nearly largest ever seen in the metropolis. \$78,000 less in 1880 than in over 50,000 torches being in line. are thus robbed of taxes on half a viewed the immense procession. million of dollars worth of property and not a single county on the line of the road has the slightest benefit from this exemption. On the contrary, in every county from Omaha to Sidney the Union Pacific after escaping entirely from local taxation contributes less to the general tax in 1880 than it did in 1879.

What is true of the Union Pacific is measurably true of all the other Ne- last year. braska roads. How the state board of equalization arrived at the conclusion that the value of railroads was further damage to the wheat crop of less in 1880 than it was in 1879, not- Great Britain and a consequent slight withstanding that millions of dollars advance in prices of foreign grain. of local property had been exempted from taxation may readily be seen by THE close of the October elections reference to the tab'es we print else- has transferred the political fight to where which show that the main lines New York. The Emp're state is the of the roads were listed a trifle above pivotal state after all. the figures of the preceeding years, but the rolling stock, depot grounds, buildings and machine shops were local taxes can now see how the great listed at figures that were practically | tax shirkers throw their burdens on a give away. For instance the Union | the people. Pacific returned 227 acres of depot grounds which were assessed at \$11,-368 50. The depot grounds in Ornaha hibited in the Republican the best al me cost this city over \$200,000, and thing Mr. Lyon can do is to keep quiet. it is eafe to estimate that the depot grounds of the U. P. between Omaha I would hereby certify, that I have and Sidney are worth half a mill on dollars at least. The B. & M. recalieved rheumatism after a few applications.

A. PRICE, turned 100 acres of depot grounds

RAILROAD TAXATION.

and they are assessed at five dollars

or sore. All the furniture of the

Union Pacific, including furniture in

-tation on the road, was assessed at

\$5000. As a matter of fact the furni-

ture in the Omaha headquarters alone,

including safes, heating apparatus,

a pretense made of its being assessed

such an imposition on the tax-payers

the people of Lancaster county elect

this man Gere, who defends these tax-

exempting laws, to the next legisla-

ture, they deserve to be disfranchised.

Right here let us quote a recom-

mendation of Charles Francis Adams,

Jr., who is no enemy of American

railroads, as to the proper method of

taxing rathroad property. Mr. Adams,

as one of the three members of a spe-

cial committee appointed by the

national convention of railroad com-

missioners held at Saratoga Springs

on the 30th of June, 1879, drafted a

uniform tax law which they recom-

mend to the various legislatures of

this country. The following is the

First-Every railroad corporation

shall pay an annual tax upon its gross

receipts, which shall be in lieu of ail

other taxes upon the property, capital

stock or evidences of indebtedness,

except such real estate as lies out of

Second-All the real property of

railroads shall be taxed locally in the

same manner as other real estate is

This was, practically, the law in Ne-

verted all the property owned by rail-

roads into personal property and made

it subject to general assessment, with

rolling stock, road bed, etc. The man-

agers of the railroads have repeatedly

asserted that they had nothing what-

braska until the last legislature con-

the location for a right of way.

taxed in the same places.

substance of this law:

The Assessment of Nebrasthe Omaha headquarters and at every ka Roads Under the Old Law and the New.

> ations Alone Benefited by the Present Revenue

A Vast Amount of Property Entirely Free From Public

the Poor and Middle Classes Make Up the Discrepancy.

A Chapter of the Secret Doings of the Union Pacific Prepared by Manager Clark.

by Jay Gould for Speculative Purposes.

STATE OF NEBRASKA,

LINCOLN, March 26, 1879. Pursuant to the statutory provisio contained in section 12, chapter 66, Seneral Statutes, the State Board of Equalization met to value and assess the various Rail Roads and Telegraph Companies of the State, and to hear and consider the arguments of their various representatives as they may

11 o'clock A. M. Present, Albinus Nance, Governor, W. Liedtke, Auditor Public Acounts, and G. W. Bartlett, Treasurer. Mr. J. C. Crawford, of West Point. Juming county, Nebraska, desired to be heard to enable him to return home on the noon train. He appeared in behalf of the Sioux City & Pacific, and remont, Elkhorn & Missouri Valley in favor of reducing the assessments as heretofore made against said roads. A and fixtures and personal property as comparison was made between the as- follows: sessments in Iowa and Nebraska, he claiming that Iowa levies were at least Union Pacific R. R. per mile\$10,366.00 ne half that of Nebraska, Mr. Crawford's arguments were heard and taken Board adjourned to meet formally at

o'clock, P. M. "The amount of earnings as re-3 o'CLOCK, P. M. Board met pursuant to adjournment. matters which do not pertain to All members present. Mr. M. A. Reed, Representative of the St. Joseph Denver City Rail Road appeared on behalf of said road. In his arguments he claimed that in former years (exept 1877 and 1878) an error was made in issessing said roads personal property, that the rolling stock as reported was or the road in both Kansas and Nebraska, and should have been proporioned to the length of the line in Neraska and so assessed instead of assesng the amount as being all in Nebraska Mr. Reed was listened to and his arguments taken under consideration. Board adjourned to Thursday 27th,

> THURSDAY, March 27th, 3 o'clock P. M. Board met pursuant to adjournment All present. No representatives appearing and no particular business

adjourned to Friday, March 28th, at 3 o'clock, P. M. FRIDAY, March 28th,) 3 o'clock P. M. Physicians report an unusually Board met pursuant to adjournment. All present. Mr. W. Towne, General Superintendent, and Hon. S. B. Galev. attorney of the Atchison & Nebraska Railroad appeared on behalf of said road. Mr. Towneargued that his road could be rebuilt, including shops, round houses, tanks, stations, equip-ments, etc., for \$11,000 per mile. Mr. Galey stated that railroad property of

THE inside history of railroad as-Board in that particular.

ENGLAND never seems to get out of

number of cases of malarial fever in

THE demonstration of republicans in ine y and other personal property, the New York on Monday night was the 1879. Omaha and Douglas county General Grantand General Arthur re-THE state board of equalization wil

find it difficult to persuade our people that they were ignorant of the wool being pulled over their eyes by the railroad managers. THE BEE gives up much of its space

to-day to the exposure of the iniqui tous steal perpetrated on the people of Nebraska, by the revenue law of THE Mark Lane Express reports

OMAHA people who complain of high

AFTER having his ignorance ex-

law virtually exempts all the personal Detailed Proceedings of the property of the road, although there is State Board of Equalization for 1879 and 1880. Any man or newspaper that defends

of this state is a public enemy, and if Rich and Powerful Corpora-Law.

> Burdens. While Household Goods o

Inflated Income Returns Made

OFFICE, AUD. PUBLIC ACCOUNTS,

WEDNESDAY, 26th March,

seing before the meeting, the Board

typhoid type. Our people will do well all kinds, (iron, rolling stock, etc.) had depreciated in value the last year at least 15 per cent, and requested that this fact be taken into consideration by the Board. Their arguments were heard and taken into consideration. Mr. A. E. Touzalin, General Superintendent and Land Commissioner of the Burlington & Missouri River Railroad in Nebraska, appeared on behalf of said road, Omaha& Southwestern Railroad, Nebraska Railway and Re-

publican Valley Rail Road, Mr. Touzalin claimed that railroads should be taxed in the same manner as individuals and asked the consideration of the His arguments were heard and eon-No one else appearing the Board adjourned to Saturday 29th, inst. at 3

o'clock P. M. SATURDAY, March 29th,) 3 o'clock, P. M. Board met pursuant to adjournment. All present. No one appearing Board adjourned to Monday, March 81st, at

MONDAY, March 31st,) 3 o clock, P. M. Board met pursuant to adjournment, All present. No one appearing Board adjourned to Tuesday, April 1st, at

TUESDAY, April;1st, 3 P. M. Board met pursuant to adjournment. All present. No one appearing, Board adjourned to Wednesday, April 2d, at 2 P. M.

WEDNESDAY, April 2d, 2 P. M. Board met pursuant to adjournment, All present. No one appearing and the Governor receiving a dispatch that the Union Pacific Rail Road wished to be heard to-morrow, the Board adjourned to meet on Thursday, 3rd inst.

THURSDAY April 3rd, 2 P. M. Board met pursuant to adjournment. All present. No one appearing the Board adjourned to 3 o'clock P. M.

3 o'clock, P. M. Board met pursuant to adjournment. All present. Mr. S. H. H. Clark, General Manager, and J. W. Gannett, Auditor of the Union Pacific Rail Road appeared in behalf of the Omaha & Republican Valley R. R. The fol-8888888888 lowing representations were made to: the consideration of the Board. That the Union Pacific Rail Road in build-ger traveling over their road, guaranteeing said Mail Company \$48,000 per month for their freight and passenger business done over said road, or \$684 Perno, Proper 86,088 8,835 (265 0 413 0 681 00 584 00 584 00 585 00 587 00 587 00 587 00 587 00 587 00

per mile. The amount of earnings as reported by said road includes other matters 8: 88888888 8 which do not pertain to an actual earning, literally being fictitious and were included at the request or order of the Board of Directors to make a good 832888888888

showing, viz: the item of \$596,775 for mail is the amount figured at the rate of express matter and the difference between that amount and the amount that will be adjudicated by the Government will be about one-half, and the Company ask that reduction. The items of \$223,865.11 and \$294,414.10 for Government are for transporting Government passengers and freight, which are not cash transactions, but rnment subsidy account.

are considered as a credit to the Gov-The item of \$\$00,907.27 is for the novement of the Company's own material and is in no wise an earning, but s included at the director's request. The item of \$20,624.52, car service. s an earning not made in Nebraska, but is derived from the rent of their cars used by connecting roads, east and

It was represented by said representatives that the amount of 25 per cent. of their net earnings were paid annually to the Government. The arguments were heard and considered. No other business being be fore the Board it adjourned to Friday 4th inst. at 1:30 o'clocd P. M. FRIDAY, April 4th, 1879.

Board met pursuant to adjournment. All present. The valuation of engines and other rolling stock was considered and determined as follows: Engines, \$4,500 each; Passenger Cars, \$1,800 each; Emigrant Cars, \$1,000 each Caboose Cars, \$400 each ; Mail, Express and Baggage Cars \$1,200 each Box and Cattle Cars \$300 each; Flat Cars, \$200 each; Hand Cars, \$30 each Rubble Cars, \$50 each; Wrecking and Way Cars, \$1,000 each; Tool Cars, \$300 each; Pay Cars \$1,200 each; Pile drivers \$1,200 each, and Coal Cars \$100

erated by Railroads was then considered and determined upon as follows viz: Lines of 2 Wires at \$45 per mile. Lines of one wire at \$35 per mile. The Board then adjourned to meet on Saturday, 5th inst. at 11 o'clock

The valuation of telegraph lines op-

SATURDAY, April 5th, 1879. 11 o'clock, A. M. Board met pursuant to adjournmen All present. The valuation of Road Beds, Right of Way, Superstructure. etc., was then considered and determined as follows, viz : The Union Pacific, Burlington & Missouri River, and the Omaha & Southwestern Railroads at \$1,000 per mile, all other Railroads \$2.750 per mile except the Covington Columbus & Black Hills Railroad which was determined at \$2,500 per mile, being a narrow gauge. The Board then took into consider An informal meeting of the Board ation its action as heretofore re as held in the rooms of the Governor. | corded in connection with statements

rendered by the railroads, showing the earnings, operating expenses, etc during the year 1878, and determined the following to be the cash value o the several railroads, which was derived from returns rendered and such other reliable information as was obtained from the representatives and other sources and includes road-bed, super Railroads. Arguments were presented structure, right of way, rolling stock, side track, telegraph lines, furniture

B. & Mo. R. R. K. Omaha & So. W. R.R." 8,032.00 Omaha& N. W. R. R." " 3,447.00 St. Jo. & D. C. R. R. " " 4,333.00 Sioux C.&PacificR.R." " 4.263.00 Fremont, E.&M.V.R. " " 3.438 (0) Atchison & Neb.R.R." " 4.963 0 Omaha&Rep.V. R.R. " " 3.747 00 Republican Val. R.R." " 5.318.00 Nebraska Railway, "" 4.177.00C., C. & B. H. R. R. " " 2,962.00

The Board then proceeded to the va uation of Telegraph lines, which were fixed and determined as follows, viz: Lines of 3 Wires at \$85 per mile. Lines of 1 Wire at \$45 per mile. The following tables will detail the esults arrived at upon the basis as bove set forth and is classified and disibuted to the several counties wherein he railroad lines are situated.

The Board adjourned to meet of Monday 7th inst., at 11 o'clock A. M. MONDAY, April 7th, 1879, 11 A. M. Board met pursuant to adjournment. All present. The preceding minutes were read and

SAMMON BC			70
Union Pacific. Burlington & Missouri River in Neb., and Omaha & Southwestern Nebraska Railway. Omaha & Northwestern St. Joseph & Denver City Sionx City & Pacific Fremont, Elaborn & Missouri Valley Archison & Bepublican Valley Omaha & Bepublican Valley	NAMES (Railroads in the State of Nebraska, during the year 1878, as per reports and statements on file.	STATEMENT showing the Earnings and Operating Expenses of the various
Union Pacific Burlington & Missouri River in Neb., and Ormaha & Southwestern Nebraska Enliway Omaha & Northwestern St. Joseph & Denver City Sionx City & Pacific Fremont, Eithorn & Missouri Valley Archison & Nebraska Anchison & Hepublican Valley Omaha & Republican Valley Omaha & Republican Valley	NAMES OF RAILROADS.	the State file.	showing
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		Nebraska,	Earnings
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222811: 8 3	63	err	of t
\$11,706 70	Loss.	eports and	he various

STATEMENT showing the Earnings and Valuation of Equipment per mile of Railroads in Nebraska, as per

statement and data on file. Earnings per Mile. Gross. Net. RAILBOADS. per mile Jnion Pacific. \$11,016 00 \$6,688 42 \$1,223 00 B. & M. R. and O. & S. W.... 7,196 54 4,073 14 1,152 00 Nebraska R'y . 1,409 95Loss 86 13 Omaha & N.W . 1,370 97 141 34 St. Jo. & D.C. . 2,927 27 859 92 Siaux City & Pc 2,120 30 325 92 Fremont, Elk-horn & Mo. V. 1,118,52 71 81 Atchison & Neb. 3,022 28 628 46 Omaha & Rep. V. 1,195 86 555 25 Cov., Col. & B.H. 316 93Less 7 84 338 00 1,109 00 385 00 390 00 2,533 00 Republican V'y. ..

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2 Dodge Douglas Hall ... Keith ... Lincolu

COVINGTON, COL & BLACK HILLS. 2,962 2,962 STATEMENT showing the number of miles of Telegraph in the several counties of the State of Nebraska, and the assessed valuation of the same, as de. termined by the State Board of Equalization, April 5, 1879. WESTERN UNION TELEGRAPH CO. NAME OF 36 COUNTIES. .

uming. ancaster Platte filed. The Auditor also presented a fork . telegram signed by A. E. Touzalin in Total 673 48,717 45 which he states that the assessment of No. miles 1 wire, 213@845. the B. & M. R. R. R. buildings, shops, etc., in Plattsmouth have this day been Total 673 assessed and valuation fixed at \$21,800. Said telegram was ordered filed and We do hereby certify that the forethe amount inserted in statement made

going is a true and correct statement of the proceedings of the State Board of Equalization and are exact valuations found and assessments made by said Board in conformity to the provi sions of Section 17, Chapter 66, General Statutes, Nebraska.

In witness whereof, the State Board of Equalization have hereunto set their hands and caused the seal of the State to be affixed. Done at the office of the Auditor of Public Accounts, in the City of Lincoln, this seventh day of April, A. D.

ALBINUS NANCE, Governor F. M. BARTLETT, SEAL. Treasurer. F. W. LIEDTKE. Auditor Pub. Accts.

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STATEMENT showing the Assessed

Valuation and the total amounts

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verage assessed valuation per mile, .. 87,074 8c

Equalization, April 5, 1879.

UNION PACIFIC RAILROAD.

BURLINGTON & MO. RIVERIN NEB.

REPUBLICAN VALLEY.

OMAHA & SOUTHWESTERN.

OMAHA & NORTHWESTERN.

ST. JOSEPH & DENVERCITY.

"SIOUX CITY & PACIFIC.

FREMONT, ELKHORN & MO. V.

ATCHISON & NEBRASKA.

NEBRASKA RAILWAY.

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OMAHA & REPUBLICAN VALLEY.

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... 455 \$10,366 \$4,723,786

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levied against the Railroads of the

State of Nebraska, April 5, 1879.

RAILROADS.

L. Jo. & Den. City

ioux City & Pac. 26 remont, E.& M.V. 51 tt hison & Neb. 110

ebrsska Railway. 135 maha & Rep. Va'. 74 ov., Col. & B. H.. 26 epublican Valley. 49

NAME OF SH

COUNTY.

Total. 1,293

OFFICE, AUDITOR OF PUB. ACCTS. STATE OF NEBRASKA, Lincoln, April 18, 1879. It is hereby certified that the foregoing copy of the proceedings of the State Board of Equalization, bearing date April 7th, 1879, is a true and correct copy of the records as it appears in book entitled "Railroads"-"A' on pages 59 to 68, both inclusive, and on file in this office. In witness whereof, I have hereunte

set my hand and affixed my official seal, the date above mentioned F. W. LIEDTKE. Auditor Public Accounts.

OFFICE, AUDITOR OF PUB. ACCOUNTS, STATE OF NEBRASKA, LINCOLN, May 4th, 1880. 3 o'clock, P. M.

Pursuant to the provisions of Section 40 of "An Act to provide a system of Revenue," approved March 1st, A. D., 1879, the State Board of Equalization met at the office of the Auditor of Public Accounts, to value and assess he property of Railroad and Telegraph Companies in the State of Nebraska, as by law provided. ALBINUS NANCE, Governor.

Present, FRED'K W. LIEDTKE, Auditor. GEO, M. BARTLETT, Treasurer. The Auditor submitted to the Board the returns as made by the Railroad and Telegraph Companies showing the number of miles of Railroad and Telegraph lines in each organized county in the State, the total number of miles in the State including road-bed, right of way, main and side tracks and turnouts, depot grounds, buildings, repair shops, warehouses, rolling stock of all kinds and descriptions, telegraph lines, furniture and fixtures and all other personal property belonging to the corporation on April 1st, 18%. Said returns were examined and or

der filed for reference. The following gentlemen appeared before said Board, viz: Mr. A. E. Touzalin, representing the Burlington & Missouri River Rai Road in Nebraska: the Omaha & Southwestern Rail Road; the Nebraska Railway; and the Republican Valley

Rail Road. L. W. Towne, representing the Atchison & Nebraska Rail Road and the Lincoln & Northwestern Rail Road. Mr. Touzalin considered the assessed

valuation of the Roads, which he represents as made by the Road in 1879, excessive and presented the following arguments, viz: New engines can be purchased at \$5,200 each, and other equipments in proportion. He thought hat the following figures would be STATEMENT showing the Railroads fair assessable valuation and would in the State of Nebraska, and the not object to them and hoped the Board valuation of the same, as fixed and would take them under considdetermined by the State Board of eration, viz: Engines \$2,500 each: Passenger Cars \$1,500 cach; Baggage, Mail and Express (combined) Car \$1.000 each ; Way and Caboose Cars \$350 each. As to the question of Caboose Cars he elaims that the greater portion of them are simply box cars

with a window cut in them and plain seats erected for passengers. Box, Cattle and Flat Cars \$150 each. In his returns of buildings, there are station, tool houses and other buildings included and that \$100 for building would be a fair average assessed valuation. He made a verbal statement, that the repair shops and engine houses at Omaha cost about \$30,000; at Plattsmouth \$---; at Lincoln \$6,000; and at Hastings \$4,500, and should not be assessed more than; viz: at Omaha \$10,000; Plattsmouth \$21, 800 ; Lincoln \$2,000 ; Hastings \$1,500. He also represented that the Engines reported in returns of Republican Vallev Railroad were new and those reported on the other Roads were old having been over seven years in service and that two of them were pony engines and of less value than regular engines, and that the above facts should

the Equipment on said Roads except-Republican Valley R. R. is old and worn having been in constant service or years, consequently the value of the same has greatly depreciated. The justness of taxing both gross and et earnings was discussed. Mr. Towne coincided with Mr. Touzalin in his remarks. Nothing further being offered their representations were

heard and taken under consideration by the Board. The Auditor was directed to write to the proper parties in Michigan as to their mode of arriving at the assessed valuation of Rail Roads in that State. No other business being before the Board it abjourned to meet on Wednesday 5th inst.

WEDNESDAY, May 5th 1880, Board met pursuant to adjournment All present. No Railroad representative appearing the Board adjourned to neet on Thursday 6th inst.

THURSDAY, May 6th, 1880,) 4 o'clock, P. M. Board met pursuant to adjournment.

Present Albinus Nance, Governor, Hon. J. C. Crawford, representing the Sioux City & Pacific and Fremont, Elkhorn & Missouri Valley Railroad Companies appeared before the Board n behalf of said Roads. Statements as returned by said Roads were examined by the Board and Mr. Crawford argued in connection therewith that the class of engines in use on said Roads are inferior to those used by the B. & M. R. R. R. and other roads in the State. Also that the assessment as made by the Board in 1879; that Railroads in Iowa are assessed much lower than they are in Nebraska; that the Sioux City & Pacific R. R. was assessed in Iowa in 1879 and in the present year at \$3,500 per mile, in proof of which he exhibited to the Board a copy of the valuation as assessed in Iowa; also that the earnings of the Iowa Road was much greater than the road in Nebraska being about \$900 per mile net. That the Passenger Coaches as compared to those of the B. & M. R. R. R. were inferior, and of less value,

and should not be assessed as high. Mr. Crawford read the statement as sidered a fair representation and requested the Board to accept the same is his sentiments, so far as it relates to No other business being before the Board it adjourned.

TURSDAY, May 25th, 1880. Meeting of the Board called to order at 3 o'clock P. M. Present Governor Nance, Auditor Liedtke and Treasurer Bartlett. The Auditor presented to the Board a pamphlet containing the law by which Railroads in Michigan are assessed received from the State Auditor in reply to a communication written by a direction of the Board May 6th inst. Said law was examined and ordered

by Mr. Touxalin to the Board dated May 4th, preceding. The Board then proceeded to examine financial and assessment returns of the various Railroads and from said returns it was determined that the Union Pacific, Burlington & Missouri River and Omaha & Southwestern Railroads are first class and should be

so codsidered as compared to other

roads in the State whose earnings were small and equipment limited. The Board then proceeded to value and assess the property of each corporation in the State at its actual value for each mile of said road or line; the value of each line to be determined by dividing the sum or the whole valuaion by the number of miles of such oad or line. It was resolved that the road bed of

he Union Pacific Railroad be assessed at \$3,250 per mile. The Burlington & Missouri River Railroad and the Omaha & Southwestern Railroad be assessed at \$3,050 per mile and all other roads be assessed \$2,750 per mile, except the narrow gauge road, i.e Covington, Columbus & Black Hills Railroad. The matter of equipment was then considered and it was resolved that the following schedule of valuation be adopted : Engines owned by U. P. R. R. at \$3,000 each; Passenger Coaches owned by U. P. R. R. at \$1.Soo each : equipment on al other roads with above exception as follows, viz : Engines \$2,500 each Passenger Coaches \$1,500; Mail, Baggage and Express Cars \$1,000 each ; Emigrant Cars \$750 each ; Caboose Cars \$300 each; Box and Cattle Cars \$250 each : Flat Cars \$200

each; Hand and Rubble Cars \$25 each; Wrecking Cars \$700 each. The Board then took into consideratiod the Telegraph Lines owned or operated by the various roads and de ermined the following to be a fair as sessed valuation, viz: Lines of One Wire \$35 per mile; Lines of Two Wires \$45 per mile.

The buildings, including deport

grounds, buildings, repair shops, round houses, and ware houses, were then considered and it was determined to assess them at the same value as was returned by the various railroads in their sworn statements on file. The Auditor was then directed to prepare a tabular statement showing he assessed valuation of Railroads made upon the basis above determined and report at the next meeting of the Board. In figuring the valuation of road-beds he must take into consideration the road-bed, right of way, main and side tranks and turn-outs as by

law directed. The Auditor presented to the Board two communications signed by J. W Bishop, General Manager of the St. Paul & Sioux City R. R. relative to the condition of the Covington, Coumbus & Black Hills Railroad which were read and taken under consideraion and ordered to be filed. No other usiness being before the Board it adourned to meet on Wednesday, 26th

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Expenses,

25-25-528

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808512453245505 ustion per mile

SESTER SEEDER No. Miles of

in the State of Nebraska, and the As-

sessed Valuation of the same, as dis-

tributed to the various Counties by

the State Board of Equalization,

UNION PACIFIC RAILROAD,

BURLINGTON & MISSOURI RIVER.

OMAHA & SOUTHWESTERN.

ATCHISON & NEBRASKA.

ST. JOSEPH & WESTERN.

NEBRASKA.

113

45

Richardson..... 42

Pawn(e 10 Johnson 25

Lancaster ...

Thayer ... Nuckolls .

Clay.

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199,769 10 130,210 53

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May 26, 1880.

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COUNTY.

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WEDNESDAY, 26th inst., 3 o'clock P. M Board met pursuant to adjournment all members present. Minutes of the previous meeting were

read and approved. tor submitted to various statements, which were carefully examined and in connection there with took into consideration the arguments and representations heretofore recorded and after an extended and careful examination of all reports, returns and statements on file and such other reliable information obtained relative thereto determined the following | 용답역성: 등으로필정등등등 to be the cash value per mile of the several Railroads in the State, which ncludes road-bed, right of way, main and side tracks and turn-outs, depot grounds, buildings, repair shops, wareouses, rolling stock of all kinds and descriptions, telegraph lines, furniture and fixtures and all other personal property belonging to the corporations,

Union Pacific Railroad. Union Pacific Railroad......\$10,195 Burlington & Missouri R. R. 8,030 Omaha & Southwestern R. R. 8,030 Atchison & Nebraska Railroad 4,648 St. Joe & Western Railroad, . . 3,400 Nebraska Railway,..... Sioux City & Pacific Fremont, Elkhorn&Mo, V.R.R. Omaha & Northern Neb R. R. Omaha & Rep. Valley R. R. 3,934 Republican Valley Railroad, Lincoln & Northwestern R. R.

Omaha, Niobrara & Black R.R. 2,866 The Board then considered the Covington, Columbus & Black Hills Railroad, owing to the representations that no business was done upon said Road in 1879, and that the Road had been sold to the St. Paul & Western Railbe considered by the Board. Also that | road Company which is now reconstructing said road, widening the gauge, replacing rails with heavier iron, etc., an assessed valuation was fixed at \$2000 per mile.

The Board then proceeeed to value and assess the Western Union Telegraph Company, and the following is the assessed valuation agreed upon, Lines of 3 wires at \$85 per mile. Lines of 1 wire at \$45 per mile.

The following tables or statements prepared by the Auditor were received and ordered to be embodied in these minutes as part of the Board's proceedings, and will detail the results arrived at upon the basis hereinbefore recorded and are classified and distributed to the several counties wherein the roads or lines are situated, as by law provided. Board adjourned.

STATEMENT showing the Railroads Douglas.
Sarpy...
Dodge...
Colfax... 4811882188516488 Miles Miles of G Keith enunning annos tives. Baggage : -- x x -- 28 Cars. Douglas 4

8555558855498 Care. Sedia & SEE SEE Cars. 85 En English at Hand Cars. 5 : E : 5 5 & Cars. Wrecking Pile Drivers. Board'g Repair Cars. 71 557 86 85 Gross 28: 833885: 82 Yetp.

100,237 28 82 130 73 62,356 00 73,899 00 22,550 50 327,250 00 OMAHA A NORTHERN NEBRASKA. 51.689.31 76,517 69 71,921 00 200,128 10 585: 21286 523 69,474,44 62,044 00 550: 330000336 Val. 888: 28888338 500,050 74 REPUBLICAN VALLEY 288128850282m 144,191 89 478,700 67 LINCOLN & NORTHWESTERN. 32.812.80 4000 157,300-00 OMAHA, NIOBRARA & B. H. 69,931 16 COVINGTON, COL. & B. H. 52,000 00 SUSSESSESSES TOTAL Nore .- We have omitted all fracone in the mileage of the various 888888888888 roads, which explains the excess in 28824234825 5 Valuation per mile assessmerits.

It is hereby certified that the foregong is a true and correct record of the procedings of the State Board of Equalzation and are the exact valuations found and assessment made by said Board under the provisions of Section 40 of an Act entitled " An Act to provide a system of revenue," approved March 1st, A. D. 1879. In witness whereof, the State Board of Equalization hereunto set their hands and caused the great scal of the

State of Nebraska to be affixed. Done at the office of the Auditor of Public Accounts, at the Capitol in the city of Lincoln, this twenty seventh day of May, A. D., 1880. Signed,) ALBINUS NANCE, Governor. G. A. BARTLETT,

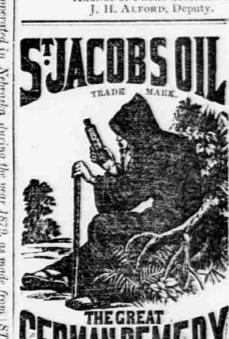
SEAL Treasurer. F. W. LIE, DTKE, Attest : (Signed,) S. J. ALEXANL'ER.

Sceretary of State STATE OF NEBRASKA. AUDITOR'S OFFICE, LINEOLN, June 12, 1880. It is hereby certified that the within and foregoing is a true and correct abstract of the proceedings of the State

Board of Epualization as appear from

the records now on file in this office.

Witaess my hand and official scal the day and year last above written, F. W. LIEDTKE Auditor of Public Accounts,



RHEUMATISM, Heuralgia, Sciatica, Lumbago, Backache, Soreness of the Chest,

ings and Sprains, Burns and Scalds, General Bodily Pains. Tooth, Ear and Headache, Frosted Feet and Ears, and all other Pains and Aches.

Gout, Quinsy, Sore Throat, Swell-

No Preparation on earth equals Sr. Jacons On as a safe, sure, simple and cheap External Remedy. A trial entails but the comparatively trifling outlay of 50 Cants, and every one suffer-ing with pain can have cheap and positive proof its claims.

Directions in Eleven Languages

SOLD BY ALL DRUGGISTS AND DEALERS IN MEDICINE. A. VOGELER & CO., Baltimore, Md., U. S. A.

PROPOSALS FOR SUBSISTENCE STORES. OFFICE PURCHASING AND DEPOT

COMMISSARY OF SUBSISTENCE. OMARA, NEE, Oct. 9 h, 1880. Fealed proposals, in dup hate, subject to the usual conditions, will be received at this office, until 12 o'clock noon on October 25th, 1880, at which time and place they will be opened in presence of hidders, for furnis 'ing and delivery at the Subsistence storehouse, in Omaha, or on cars (if on cars, after inspection and acceptance at place of packing) as may be required by the ubsistence Department, Forty (49) barrels nork, Hight mess, to be de-vered by November 17th, 1880. Thirty thousand (10,000) pounds bacon, short lear sides, medium weight and thickness, packof in craces, strapped, of a out 210 pounds bacon such, to be delivered by November 17th, 1880. Each piece of bacon to be covered with new, Fach piece of bacon to be covered with new, strong cotton cloth. Sample of crate and style of caskmx to be seen at this office.

One thousand (1,000) counds breakfast bacon, (thin breasts) canvassed, and in slatted boxes, strap; ed, of about 100 pounds breakfast bacon each. To be celivered by November 15th, 1890.

Seven hundred and eighty (780) 5 lb. time lard, (pure leaf) twelve time in a case, strapped. Each tim must hold actually 5 lbs. net of fact to be accepted. Price per tim and not per pound. e accepted. Price per tin, and not per pound, o he stated. To be delivered by November 17th, The government reserves the right to reject

any or all proposals.

Blank proposals and full information as to the manner of bidding, conditions to be observed by bidders, and terms of contract and passent, will be furnished on application to his office. 448,580 00 Ervelopes containing proposis should be 209,110 00 marked "Proposa's for Subsistence Stores," and ad iresed to the undersigned.
THOMAS WILSON,
E. S. C. S. A.

PASSENCER ACCOMMODATION LINE **OMAHAAND FORTOMAHA** Connects With Street Cars Corner of SAUNDERS and HAMULTON STREETS. (End of Red Line as follows: LEAVE ON AHA: 6:30, *8:17 and 11:19 a. m., 3:93, 5:37 and 7:23 p.m., LEAVE FORT OMAHA:

LEAVE FORT OMAHA:

7:15 a.m., 9:15 a.m., and 12:45 p.m.

38,592 18

88,249 70

8,196 60

196,396 00

196,381 97

The 8:17 a.m. run, heaving Fort Omaha, are usually loaded to full capacity with regular passengers.

The 6:17 a.m. run will be made from the confice, corner of Bodge and 15th surehts.

Tickets can be procured from street cardivers, or from drivers of hacks.

FARE, 25 CENTS, INCLUDING STRE CAR

198,051 28

MEAT MARKET

U. P. Block, 16th St. Fresh and Salt Moats o all kinds constant on hand, prices reasonable. Vegetables in sea on. Food delivered to any part of the city. WM AUST, 27.50

GENTLEMEN Wishing to have Suits, Pants, &c., made to measure, would do well by KALISH THE MERCHAN TAILOR, where prices, fit and work manning is guaranteed a101y

NOTICE.