J. J. Lyon, F. L. Munn, W. A. Johnson, P. B. Reynolds.

Johnson—J. F. Gardner, Elias Brewer, R. M. Erwin.

Kearney—O. Sutton, D. M. Ball, Jos. Price, W. H. Rodiford, M. Barnes, Wm. O. Dungan, H. P. Anderson, J. Fountain, J. M Sanford, James Wylie, W. H. Thompson.

Lancaster—T. F. Barnes.

Merrick—H. M. Cox, A. J. Harford, C. E. Percine, Wm. J Burke, Jasper M. Pemberton, J. W. Craven

Otoe—C. R. Steadman.

Platte—John Scudder.

Polk—F. F. Vogel, Joseph Marquis, N. E. Fay.

Saline—Wm. Greer, C. H. Porter, W. Phillips, James Smith, L O Westcott, E. E. Campbell.

Howard—M. W. Warner, H. Vance, F. M. Moore, H. F. Stonacker.

Thayer—Frank Leedom, W. J. Hanna, Benjamin Young, C. A. Patrick, W. A Town, J. A. Upton, M. T. Phelps, J H. Stechell, D. W. Besack.

York—Johnson Barclay, John Westonholm, August Lackschewsky, E. Vanderventer, H. C. Heckt, C. T. Warren, J. R. Caywood, Charles Brown.

The following were appoined a

COMMITTEE ON RESOLETIONS.

J. Burrows, of Gage; Gilbert, of Cass; Vance, of Seward. Keller, of Adams; Mabel, of Polk; Wilson, of Clay, and Strong, of Buffalo.

The following were chosen to select committeemen for the various counties:

C. H. Memdeley, Hastings; T. T. Wilkinson, Albion; Isaac C. Henthorn, Buffalo; A. C. Tendon, Butler; J. D. Merrill, Glenville; T P. McCarty, Elmwood; W. W. Way, Omaha; James H. Fort, Geneva; Thomas Kirtley, Leota; Elam Shugart, Beatrice; J. H. Andrews, Alda: L. C. Floyd, Aurora. W. O. Dingon, Newark; H. C. Osterhaut, C. R. Steadman, Unadilla; N. Olson, Creston; F. F. Vogle, Stormsburg; H. M. Hall, Wilber; A. D. Ritchie, Seward; W. A. Town, Belvidere; J. Buckley, Blue Valley; D. W. Irwin, Furnas; C. M. Woodward, Fairfield.

THE TAX QUESTION

was then discussed by President Ingersol as follows:

The evils we complain of are political evils; and are to be corrected by political action. Among these evils are those growing out of unequal taxation. It is soundly asserted, that under the practical working of our revenue laws, the railroads and other corporations do not pay their share of the taxes. If this is so, it must be owing to the imperfection of the law; the careless ignorance and inefficient execution of the same, or both. The law may be unsound in principal, imperfect in detail, or both. The revenue laws of this country are based on the principle or theory matter—of taxing property, and to a large extent certain kinds of credits are classed and taxed as property.

This theory is unsound, but even if sound in principle, it is so difficult of application and execution; the methods required are so cumbersome and expensive that it is not strange that results are unsatisfactory.

Taxes would be more equally and equitably distributed, and more easily and cheaply collected, if derived from incomes, licences, stamps, rents and householdings, and a few other sources—the fewer the better.

In this view I am not in harmony with public opinion. A majority of the people at this time prefer to raise the revenue by taxing property, including credits.

But any law, whatever its underlying principle or theory, may be defective in detail.

That there are defects in detail in the present revenue law of Nebraska will not be denied; but the evil complained of is mostly due to the improper execution of it rather than to the law itself.

The law requires that property shall be assessed at actual value It is never done. Why is it not? Who is to blame? The law is not, for its language is as plain and explicit on this pont as it is possible for language to be. The railroads are not to blame. Is anybody besides the assessor to blame? Yes. Nearly everybody is to blame; the assessor and the assessed. There is a public sentiment which, if it does not justify and uphold this pernicious practice of under valuation by assessors, it certainly does nothing to prevent it; and for this sentiment and practice the farmers are more responsible than all other classes combined; for the reason that they exceed in number all other classes combined.

This particular evil complained of—and many others—is largely due to this pernicious practice of undervaluation. There can nothing be said in justification of it, everything can be said in condemnation of it. Nothing is gained by it. Much is lost by it.

It is the initial cause of all the tronble, and the cause of many subsequent causes. Possibly a few applications of pains and penalties provided forwould effect a healthy change.

Some assessors seem to consider it their duty to sit in judgement on the law that they are called upon to execute in part. If any of its provisions seem to them unjust or unwise, they disregard them, unmindful of their oaths.

They will assess the land of a non-resident higher than that of a resident, even if that non-resident be a poor individual or orphan child. A mortgage note, no matter if it be the little all of some bereaved wife or minor child, will be assessed at full value—100 cents on the dollar, while property is put down at 50 cents or less. In their eyes the rich are lawful plunder. To rob the rich is to do God service; and all capitalists are rich. The outcome of this is that the rich capitalist seeks and obtains relief from the courts; while the poor capitalist has to grin and bear it. Surely those who have been present at, or had anything to do with the proceedings of our county equalization boards must be aware of the increased difficulties growing out of this system of under valuation. Indeed, equalization under this system is impossible.

But after all the greater error is generally charged to the state board of equalization; and the charge that railroads pay less than their share of the taxes must be proved or disproved by reference to the assessment of the roads made by the state board.

Mr. A. E. Touzalin, in an article published by him last February, stated, that for the year 1880, the roads under his management were assessed as high as one-third value; that these roads with one exception could be reproduced for less than three times said assessment; that none of the other property of the state was assessed at more than one-fourth value; that much of it was at one-fifth and less; while a vast amount was out of sight and never assessed at all. It cannot be denied that a large amount of property particularly those forms of credits that are classed as property, does escape assessment and taxation, but the evil of this falls in equal proportion upon all classes of property.

At an interview recently I asked this question: At what rate, or per cent. of value, did the board assess the railroads for 1881? The reply, in substance, was, we aimed to assess the railroads at forty per cent. of actual value, while other property is assessed not more than thirty-three and a third per cent. and much of it is at less than that. Now if the state board and Mr. Touzalin are correct in their views and opinions—and they are undoubtedly honest and conscientious in the matter—then the railroads are paying more than their share of the taxes. The following are some of the kinds of property named by Mr. Touzalin, as assessed in 1880 at one-fifth or less value: horses, cattle, carriages, time pieces. sewing machines, pianos, melodeons and farms.

The average assessment value of horses throughout the state for 1880, as shown by the auditor's books, (and quoted by Mr. Touzaline), is $28 12. The real value, in the opinion of Mr. Touzalin, is not less than five times that, or $140.60. In the opinion of the state board it is not less than three times that, or $84.36.

In my opinion the real value of all the horses of the state will not average much, if any more, than twice this assessed value, or $56.24 per head. I would like your opinion. Remember that the list of horses includes the old and the young; the sound and the unsound; the lame, the halt and the blind; the little ponies and the ill-conditioned of every sort. Now, think of all this for a moment, and then tell me your candid opinion.

You who think that the actual rate of the horses of the state will average more than $54.24 per head or twice the assessessment, will please say aye. Contrary no. The noes have it. I have made many inquiries in regard to the average value of the horses of this state of men in position to form and hold intelligent opinions, including dealers who have large transactions in horses all over the state, and I have yet to find one that puts that value at over $60.

The cattle are assessed at	$8 80
5 times that is	44 40
3 times that is	26 40
2 times that is	17 60

The fat or fattening cattle are not included in this list; they are listed separately as neat cattle. This class includes only the females of all ages; the old cows and the young heifers, and the males of two years old and under—the three year olds are among the neat cattle. I would like so sell short in this class and also in horses. If I could sell at five times the assessed value, there would be millions in the transaction. If at three times it would be a good speculation. I would not like to buy at twice the assessment, $17.60. There are a good many Texans in the western part of the state that would cut down the average very materially.

The carriages are assessed at	$17 02
5 times that is assessed at	85 1
3 " " "	51 06
2 " " "	34 04

And that is just about their true average value.

Remember that these carriages assessed at $17.02 are not the carriages to be found at the shops and in the hands of dealers. All those carriages are classed and listed as merchandise. These are the carriages in use among the people. They are of all sorts, ages, and conditions. And this is the case with the sewing machines, pianos, melodeons and time-pieces. None of them are new. They are all old, some of them older, having been in use from one to twenty or more years. [Applause.]

Sewing machines are assessed at an average of $8.74; five times this is $43.70, three times this is $26.22, twice this $17.48. The average value of the sewing machines in use throughout the state cannot be greater than that of the common Singer family machine. There are, of course, many in use that are of greater expense and value, and there are many more, a greater number, that are of less value, some of them of no value, relics of other days, out of repair and out of print, so to speak. I have such a Singer machine. It was laid down at my door by regular agent for $25 cash. I know that in manfacturers' and dealers' price lists these machines are listed at $40 and $45, but they can be bought in any quantity and from dealers at $25 cash. But my machine after two years' use, though in good order, cannot now be sold for $20. It does not have that value.

Pianos are assessed at $59.93; five times that is $299.65; three times that is $179.79; twice that is $119.86. I know of no kind of property that declines in value so seriously and rapidly, after entering into use among the people, as farm implements, including carriages, musical instruments, time pieces, jewelry and other similar articles of taste and elegance. With farm implements this decline is largely due to wear and tear; but with the others this cause is hardly appreciable. It is not due to diminished cost of production; to any loss of utility, beauty, or power to please. Between the manufacturer and the consumer there is a series of profits and expenses, freight included, that seems to disappear from the value the instant the article enters the consumer's hands. Whatever the cause, this fact is patent; that all these articles, at second hand, have no easily ascertained value. It is an unknown quantity to be mathematically represented by the the letter X. They certainly have no quotable market value. They have not the power of producing other values, or revenues. The only remaining test of value is at the auction block, and without the application of this test the assessor is working very much at random and in the dark.

A neighbor of mine has recently purchased from first hands for $300 cash, a piano that figures in the price lists at $5.00. It is of standard make, upright, rosewood finish, carved legs, seven and one-half octave and of good, pure, sweet tone. I consider its value to be three times the average value to the pianos of the state, some of which I know are worth less than $50. They would not sell for that. If I am correct here, the pianos of the state are assessed at more than one-half their value.

Melodeons are assessed at $27.70; five times that is $138.50; three times that is $83.10; twice that is $55.40. The average value of the melodeons in my precinct will not exceed $60, or a trifle more than twice their assessed value.

Time pieces are assessed at $3.71; five times that is $18.55; three times that is $11.13; twice that is $7.42. I am confident that I can buy all the time-pieces in the state, in use among the people, or goods of equal value—for $11.13 each, or three times the assessment. And I am equally confident that I could not sell them again for $7.42 or twice the assessment.

Here is one, a new one just from the shop, a good one, warranted by responsible parties to keep correct time; a stem winder, good goods, price $3 50, laid down, charges paid. I have another watch, a good Waltham silver watch, 20 years in use; paid $25 for it from dealer; could not sell it now for $12 cash; will gladly sell it for $8. This $3 50 watch is good enough for me. I have a good Seth Thomas, 30-hour, brass clock, with alarm, bought twenty-five years ago at vendue, for $2.50, would not sell for more than that now; saw one sell recently for 30 cents at auction; dealers price about $6.

The country is full of time pieces, the retail price of which ranges from $2 to $6—little wall-flowers and mantel deck ornaments—and that cannot be sold at half price after being in use a short time.

Where you will find in use a time piece of the value of $100, you will find a hundred of these cheaper goods. Strike an average and you will find it low

Farms are assessed at $4.65 per acre; five times that is $23.25; three times that is $13 95; twice that is $9.30. That portion of the value of the farm that arises from its groves, orchards and live fences, is exempt from assessment and taxation. For my farm of 160 acres I paid $3,000. The former owner valued its groves, orchard and live fences at $1,000. and so did I. This would leave $2,000 subject to taxation. It was assessed last year at $1,050 or a little more than one-half that amount. I would like to sell it to Mr. Tourzalin or any one else for five times that assessment or $5,250. I will throw in the grove, orchard and live fence, worth $1,000, or $1,200. Surely the farms of the state and these other kinds of property are not assessed as low as one-fifth or one-third value. I think they are assessed at nearly if not quite one-half their value.

But are the railroads assessed as high as thirty-three and one-third or forty per cent. of actual value? The Burlington & Missouri railroad was assessed for 1880 at $8,030 per mile; for 1881, at $10.649 per mile—a difference of $2,619—over thirty-two per cent. Plainly, public opinion as voiced by the press of the state last winter and spring had some effect. The former amount, $8,030, is 33⅓ per cent. of $24,090, a sum that Mr. Touzalin says is more than sufficient to reproduce the property. The latter, $10,649, is 40 per cent. of $26,623, a sum that in the opinion of the state board equals the actual value of the property.

The property thus assessed by the board is not all of the property of the company; but it is all that belongs to the railroad proper, all that is used in the transportation business, and all that is entitled to the profits or earnings of that business. It consists of the right of way, the road bed, the superstructure, the main track, the side tracks with their frogs and switches, the telegraph, the rolling stock, the depots and depot grounds, and other personal property, and does not include the lands, the machine and repair shops with their machinery or any other property. In 1880, the machine and repair shops were included. If this $26,643 is the actual value per mile of the B. & M. railroad; if that is its market price, and market price is one test of value I believe, if it can be bought for that figure, I think I know those who would like to buy it; who would be glad to take it at twice that price any day, provided they can be allowed to maintain the present rates of freight and passage. I know that it can be reproduced for less than that amount, but cost is not a test of value, or even of its elements. Cost of production, either actual or estimated, does not determine the value of anything. Indeed value often determines cost of production.

Here is where the state board have made their mistake. They have assessed this property at a figure that undoubtedly represents more that 40 per cent of what it would cost to reproduce it now, thinking no doubt that the same figure fairly represents 40 per cent of the value.

The term value is comparative only. It is often used to express cost, utility or other quality; but in the language of trade and finance, or political economy, it is only when things or commodities are brought into comparison with each other, that the word value has any meaning.

There is no such thing as value in the absolute.

Things in themselves considered, without reference to other things have no value. It is not a quality or property pertaining to, or inherent in things. Value is exchangeability. When a bushel of wheat will exchange for any other thing, it has the value of that thing; and that thing has the the value of a bushel of wheat. Where exchanges are numerous, as in civilized counties, some common and accepted standard or measure of value is necessary for convenience. In this country the legal standard or measure of value is the dollar; and the only words that express value are the two words dollars and cents. This legal dollar is a round piece of either gold or silver of a certain and precise weight and purity, and having upon it the stamp of the government, certifying that it is of the required weight and purity. This dollar has value, and so can measure and express value. Its value will fluctuate like the value of other commodities—though in lesser degree—and can only be determined in the markets of the world. The government cannot determine the value of this dollar or of anything else. This has been tried repeatedly and has always failed.

This coining and stamping by the government simply save us the trouble of carrying about a set of scales and weights with crucible and bottle of acid.

I have spoken of market price as being a test of value. When market prices are ascertainable; when the markets are in a healthy condition—not feverish or panicky from unhealthy speculation, or from the wars of the bulls and bears—the market price is the value. And what was the market price of the B. & M. railroad at the time of the assessment?

Mr. Touzalin told us last February that a $100 certificate of stock in the B. & M. corporation was then worth on the market more than $170. I believe the markets have not declined since February last.

It does not follow necessarily that because the stock of a corporation is worth a premium of 70 per cent. or 70 per cent. more than first cost, that therefore, every kind and article of its property is worth 70 per cent. more than its actual cost. Some of it may be, will be, worth less than its cost; but in that case the other portions must be worth more than 70 per cent. above that cost. In the case of the B. & M. company, it appears that the value of some of its property is so great that the value of the whole property is 70 per cent. more than stock value, supposed to be first cost; and further that this part of its property; this road, that is assessed by the state board, is one of the most valuable, probably the most valuable part of its property. And this too in face of the fact that this road can now be reproduced for less than first cost.

This deputed decline in cost of construction is worth some attention here. What has caused this decline? Did the construction company get larger pay than it ought to have had? Was the money of the stockholders wastefully or fraudulently squandered? Possibly. But is it not also owing partly to a change in the value of a dollar?

The dollar of to-day has greater value than the dollar used in constructing this road. And yet, that dollar used in construction has now the value of the dollar of to-day, and 70 cents additional. Yes, more than that; for it seems that it is the value of these construction dollars that makes all the dollars in the stock capital worth $1.70 each, including the watered dollars, if there are any such. For Mr. Touzalin says that the reason why B. & M. stock is worth over $1.70 on the market, is "because the road has demonstrated its ability to earn 10 per cent for its stockholders." Observe this language.

It is not the land or the machine shops or any other property that has shown this ability to earn this 10 per cent. or any part of it, but the road, and the road alone—that property which is assessed by the state board. And this earning is 10 per cent. of what? The cost of construction and equipment? No. What then? The road can earn 10 per cent. for its stockholders.

Does that mean that the road has shown its ability to earn 10 per cent. on the entire stock capital of the corporation, water and all? stock capital that covers road, lands, machine shops, telegraph, and other property, including water? It would seem so, The state auditor's books seem to confirm this view. They show that for the yeer 1880, this B. & M. railroad made a net earning of $6.146 per mile, from its freight and passenger traffic alone—telegraph earnings are not included. This is an earning of 25 per cent. of the state board's valuation, $26,623, and it is an earning of 10 per cent. on $61,460, which is a trifle more than the value per mile, at which the road is said to be stocked.

Dame rumor reports this road as stocked at $60,000 per mile; and here is a net earning of over 10 per cent. on that amount, from freight and passengers alone.

How much more would it be if the revenue from the lands machine shops, telegraph and other property were added? At $1.70, the market price at $60,000 per mile, would amount to $102,000 per mile. To pay a six per cent. dividend on this amount require a net earning of only $6,120 per mile from all its property, or $26 less than this property did earn in 1880. In a market where money is quick and active at 10 per cent., the stock of a company whose nominal or face value was $60,000, would sell at par when the company could show a net earning of $6,000 per annum and not before, and it would not sell at 170 until the company could show an annual earning of $10,200, which is 10 per cent. on $102,000. But in a market where money is plenty at 6 per cent. the stock would sell at $1.70, whenever the company could show an annual earning of $6,000, and would then total $102,000, and when the earning was $102,000, the stock would sell at $2.83⅓, and would total $170,000.

Surely the market value of the B. & M. railroad is more than $26,623 per mile.

In the absence of market prices the value of some kinds of property may be determined by ascertaining its ability to earn or yield revenue. A property that can earn $6,146 per annum is certainly worth more than $26,623, or only about four times its annual earning. Will your farms yield you a net earning or rental annually of ¼ their value? Can you rent them for that?

The net earning of the B. & M. in 1880, which was $6,146 per mile, was more than 75 per cent of the assessment for that year, which was $8,030, and nearly 60 per cent. of the assessment for 1881, which was $10,649. In 1880 your farms were assessed at an average of $4.67 per acre, which Mr. T. and the board think is over one-fifth value. Not more than one-half of all the acres are under the plow and capable of yielding revenue. Did you, or is it possible for you to make them yield you a net annual earning or rental of 75 per cent of that assessment, or $3.51 per acre? Will they yield 60 per cent. or $2.80 per acre? Will they yield 25 per cent. or $1.16 per acre? I think the plow lands of the state, to say nothing of the unplowed acres belonging to the farms, will not average a higher net earning or rental than $1.16 per acre exclusive of taxes and repairs. Surely the railroads are not assessed at 40 per cent. of actual value; nor are they assessed as high as other property.

If the roads could be induced to lower their rates to a point that would earn them 10 per cent on this valuation of the state board, there would probably be no complaint on the score of taxation. [Applause.]

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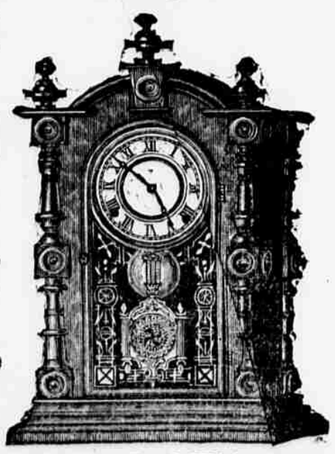

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